



REPORT
OF
THE FOURTH ASSAM STATE FINANCE
COMMISSION
(2011-16)
VOLUME- I, II & III
MAIN REPORT

P.K. BORA
CHAIRMAN

ASSAM SECRETARIAT
DISPUR, GUWAHATI
February, 2012



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Chapter- 1

Introduction

1.1 The enactment of the 73rd and the 74th Constitutional Amendment Acts marked a new era in the federal democratic set up of the country in so far as it conferred constitutional status to the panchayats and municipalities and recognized them as the Third tier of government. The main features of the amendments are the following:

- Establishment of a three tier structure for panchayats and municipalities.
- Regular elections to panchayats and municipalities at the expiration of every five years.
- Reservation of seats and offices of Chairpersons to SC and ST in proportion to their population.
- Reservation of seats and offices of Chairpersons for women.
- Constitution of State Election Commission.
- Constitution of State Finance Commission at the expiration of every five years to recommend measures to improve the finances of panchayats and municipalities.

1.2 Since the passage of the amendments almost all the States have enacted the necessary legislation pertaining to panchayats and municipalities. Accordingly in Assam, three tier panchayats at village level, intermediate co-terminus with Sub Divisional level and district level have been constituted. Similarly for urban areas a municipal corporation for Guwahati, municipal boards for comparatively larger urban areas and town committees for transitional and relatively smaller urban areas have been functioning. The amendments provide for devolution of powers and responsibilities with respect to preparation of plans and programmes for economic development and social justice and its implementation relating to 29 and 18 subjects listed in Schedules XI and XII respectively for panchayats and municipalities. It also provides for the sources of revenue to be allocated to them. Given the above statutory power and authority, the panchayats and municipalities in Assam are yet to emerge as instrument of self-governance. In order to make a complete turn around, the vision enshrined in the Constitution need be translated into action through appropriate empowerment of the PRIs and ULBs consistent with the spirit of amendments.

(a) Constitution of the SFC

1.3 After the enactment of the 73rd and 74th Constitutional Amendment Acts, the Governor of Assam in pursuance of the provision of Articles 243 I and 243 Y of the Constitution of India, read with Section 2(1) of the Assam Finance Commission (Miscellaneous Provision) Act, 1995 had constituted three SFCs which had submitted their reports and the fiscal 2010-11 is the terminal year covered by the award of the Third SFC.

- 1.4 Pursuant to the aforesaid provisions, the present Commission which is the fourth generation SFC of Assam has been constituted by the Governor of Assam under Notification No FEA (SFC) 110/2009/114 dated April 23, 2010 headed by Shri P.K. Bora, IAS (Retd), Ex-Chief Secretary, Assam as the Chairman. The other members of the Commission are the following:

1. Principal Secretary, Panchayat & Rural Development	Member
2. Principal Secretary, Urban Development Department	"
3. Commissioner & Secretary, Guwahati Development Department	"
4. Shri R.S. Prasad, IAS, Commissioner & Secretary, Finance Department	Member Secretary

- 1.5 Soon after constitution of the Commission, Shri M.S. Manivannan, IAS, Joint Secretary, Finance Department was appointed as Secretary of the Commission in addition to his duties as Joint Secretary, Finance Department. Apart from his substantive posting as Joint Secretary Shri Manivannan was also posted as Managing Director of Assam Financial Corporation. On transfer of Shri Manivannan elsewhere, Shri A. Agnihotri, Secretary Finance was appointed as Secretary of the Commission from 25th April, 2011. However, Shri Agnihotri was withdrawn on June 18, 2011 without placing a substitute. Meanwhile, Shri R.S. Prasad, Member-Secretary of the Commission was transferred and posted elsewhere. In his place Shri S.P. Nandy, Secretary Finance was appointed as Member Secretary of the Commission with effect from June 13, 2011 vide Annexure- 1.1.
- 1.6 It is evident from the composition of the Commission that apart from the Chairman, all members including the Member-Secretary and the Secretary are serving State Government officials saddled with other responsibilities relating to their respective departments. The Commission was therefore deprived of the benefit of the full time services of these officials on a continued basis for the time bound task.
- 1.7 Though the Commission was constituted on 23rd April, 2010, a good deal of time was lost in finding a suitable office accommodation for the Chairman. Eventually the Chairman was able to assume office on 11th June, 2010. There being no permanent SFC Cell under State Finance Department, a small wing under Finance (Economic Affairs) Department was entrusted to provide Secretarial assistance to the Commission. Other staff required to assist the Commission were gradually put in place by the respective nodal departments.

(b) Terms of Reference

- 1.8 The substantive part of the terms of reference (ToR) is reproduced below:
The Commission shall make recommendations as to the following:
- a) The principles which should govern

- i. the distribution between the State of Assam and the Panchayats/Municipalities of the net proceeds of 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/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/Municipalities with special emphasis on rationalization of property tax, collection of user charges and innovative realization methods.
 - c) Examine the feasibility and make recommendations on raising of resources by the Urban Local Bodies (ULBs) through issuance of bonds .
 - d) Examine the feasibility and make recommendations on creation of urban infrastructure and other civic amenities by the ULBs, through public-private partnership (PPP) and exploring avenues of viability gap funding.
 - e) Any other matter referred to the SFC by the Governor in the interests of sound financial position of the panchayats/municipalities .
- 1.9 The other salient features of the ToR is that the Commission is asked to make an assessment of (a) the actual debt position of each of the local bodies as on 31.03.2010 and (b) the estimated debt position of each local body as on 31.03.2011 and suggest suitable measures relating to the debts as are deemed necessary, keeping in view the financial requirements of the State Government also.
- 1.10 In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of latest available Census in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.
- 1.11 The original notification constituting the Commission was amended later by a second notification No FEA (SFC) 110/2009/119 dated May 14 , 2010 giving additional ToR to the Commission. As per the additional ToR, the Commission is required to make recommendations regarding an appropriate staffing pattern and corresponding revised scales of pay and allowances for the employees of PRIs and ULBs. The Commission is asked to obtain from the concerned departments the reports of the Study Groups relating to staffing pattern appointed by the nodal departments of Panchayat & Rural Development, Urban Development and Gauhati Development. Further, the Commission is also required to make recommendations in respect of provincialization of the services of the employees of panchayats and municipalities in the context of 73rd and 74th Constitutional Amendments.
- 1.12 A copy of the notification constituting the Fourth Assam State Finance Commission with the full text of its ToR is appended at Annexure- 1.2. A copy of the notification inserting additional ToR is at Annexure- 1.3.
- 1.13 The Commission is required to make its final report covering the period of five years from 1st April, 2011 to 31st March, 2016, available to the Governor of Assam by 31st

December, 2010. The Commission took up the work in right earnestness. Questionnaires were sent out to the PRIs and ULBs and the departments concerned. Commission visited districts to have field level interaction at the level of PRIs/ULBs and also held number of meetings/consultations with officials and others. The flow back of information and data to the Commission was however meagre and the Commission had no other alternative but to request Government to extend the time upto 31.03.2011 for a preliminary report and upto 31.12.2011 for the final report. In response, government extended the tenure of the Commission upto 31.10.2011 and that for the preliminary report upto 31.03.2011 vide Annexure- 1.4. Accordingly, the preliminary report covering the period 2011-12 was submitted on 25.03.2011 vide Appendix- I. However, the difficulty in obtaining valuable data persisted and it became apparent that a qualitative assessment cannot be made ignoring vital gaps in information. Besides, apart from Panchayat & Rural Development Departments the reports of the Study Groups on staffing pattern and scale of pay were not made available to the Commission by the other two departments. As such the Commission had again to request Government to extend the time upto 29.02.2012 which was agreed by the government vide Annexure- 1.5.

- 1.14 The Commission will have further sittings to finalise the staffing pattern and pay scales of PRIs/ULBs including GMC. The recommendations will be submitted in a separate report by 29.02.2012 to cover the items in the additional ToR.

(c) Design of the Report

- 1.15 By and large, the report is designed as per the template suggested by the Thirteenth Finance Commission. It contains 13 chapters altogether. Chapter- 1 is introductory, Chapter- 2 deals with approach and issues, Chapter- 3 status of implementation of previous SFC recommendations, Chapter- 4 review of State finances, Chapter- 5 review of decentralization governance, Chapter- 6 assessment of physical services provided by local bodies, Chapter- 7 assessment of finances of PRIs, Chapter- 8 assessment of finances of ULBs, Chapter – 9 recording of best practices, Chapter- 10 assessment of gap and scheme of devolution, Chapter - 11 general observations and concluding remarks, Chapter- 12 monitoring and evaluation and Chapter- 13 summary of recommendations.
- 1.16 Each chapter contains separate table and annexures and the numbering of tables and annexures is done chapter-wise. Small data and calculations are shown in a tabular form in the body of the chapter whereas, detailed calculation, lengthy data, copies of notifications, circulars etc are given at annexures which are appended to the main report.

(d) Data and Information Collected

- 1.17 The initial difficulty faced by the Commission after assumption of office was the absence of a permanent set up in State Finance Department which could update the database and review the follow up actions on the recommendations of previous SFC and CFC. As a result, in the interregnum between demitting office by the Third and

assumption of office by the Fourth SFC, there has been no agency solely responsible for collection, compilation and analysis of data and for reviewing the Action Taken Report (ATR). In view of this formidable lacuna, this Commission after assuming office had to pick up the thread virtually from where it was left by the Third SFC.

- 1.18 In this backdrop, the major constraint faced by this Commission in fulfilling its objective of balancing the receipt and expenditure on revenue account of local bodies in general and of each local body severally, has been the lack of authentic and updated data. This apart, the problems of infrastructural shortcomings like office space and supporting staff have also affected the initial operation of the Commission. Eventually the Commission could initiate its preliminary works in the middle of June only though the Commission was constituted in late April. In the performance of its functions the Commission adopted procedures that are found suitable at the relevant points of time.
- 1.19 At the first stage, the Commission gave wide publicity as to its formation and ToR through print media published in some English and local language newspapers. The public notice was issued asking for views, opinions and suggestions from the members of the public including MLAs, MPs, representatives of recognized political parties, elected representatives of local bodies, economists and other eminent personalities.
- 1.20 In the wake of non-availability of authentic data, a set of general questionnaires covering the whole gamut of physical and fiscal administration of PRIs and ULBs were formulated. This questionnaire was circulated to all concerned upto the grass root level with a request to send back the filled in questionnaire in a time bound manner. Adequate care has been taken through official correspondence and personal interaction with the functionaries of PRIs and ULBs to explain to them the modalities of filling up the questionnaire. Any query raised or clarification sought was instantly resolved across the table.
- 1.21 Apart from the general questionnaire, specific questionnaire relating to creation of physical infrastructure, maintenance and upkeep of existing infrastructure like roads and buildings falling within the jurisdiction of local bodies, capacity building of local body functionaries through training and maintenance of accounts and audit, have been formulated and sent to appropriate stakeholders for their response.
- 1.22 The questionnaire method of gathering information is, no doubt, very effective nonetheless it is time consuming as it requires frequent interaction with large number of grass root level entities spread all over the State. The Commission therefore, asked the nodal departments of Panchayats and Rural Development, Urban Development and Guwahati Development for three status reports on present state of finances of PRIs, ULBs and GMC respectively. Among other things, the status papers were intended to record the present state of activity mapping of PRIs and ULBs, progress of functional devolution linked to transfer of fund and functionaries, level and quality of services provided by them, service deficits with additional investment required to make good such deficits and the present state of finances

indicating the current level of their income from own sources and expenditure as per latest available actual.

(e) Major Activities

- 1.23 After assumption of office by the Chairman on 11.06.2010, the first meeting of the Commission was held on 16.06.2010 to deliberate on various issues relating to its course of action particularly about the manner of gathering data and information from the field level.
- 1.24 The second meeting of the Commission was held on 21.08.2010 to take stock of issues deliberated in the first meeting and to review the progress of activities.
- 1.25 The third meeting held on 30.09.2010 was preceded by a session with economists and representatives of NGOs. Their views, opinions and suggestions were of immense help to the Commission in formulating its findings.
- 1.26 The ninth meeting was held on 24.01.2011 to finalise the draft of the final report of the Commission covering the four year period 2012-13 to 2015-16.
- 1.27 Apart from the general meetings of the Commission, an in-house meeting was held with Director of Audit (LF) to discuss issues relating to transparency and accountability in financial transactions by the PRIs and ULBs. In order to assess the training need of PRI and ULB functionaries and other stakeholders an in-house meeting was held which was attended among others, by the DAG (Audit), Director SIRD/NIRD/Audit (LF)/NIC.

(f) Field Visit

- 1.28 The first phase of field visit of the Commission started from 16.09.2010 and by 24.09.2010 five districts of Upper Assam was completed. In the second phase the Commission visited three districts of lower Assam viz, Dhubri, Goalpara and Bongaigaon from 5th to 8th October, 2010. In the third phase another five districts was covered between 29.05.2011 to 25.06.2011. Nagaon district was covered on 18.11.2011. Thereafter, three districts of Barak Valley was covered from 28.11.2011 to 01.12.2011. In the final round Kamrup and Morigaon districts was covered on 09.01.2012 and 11.01.2012 respectively. In course of the field visits inter-active sessions were held with the elected representatives and official functionaries of PRIs and ULBs. The field officers of PWD, PHE, Local Audit, DRDA, District NIC, DDOs of ULBs, Deputy Director of Town & Country Planning and respective Treasury Officers also participated in the inter-active sessions. The field visit concluded with a meeting of the representatives of GMC with Chairman held on 09.01.2012. The general meeting of the Commission and its field visit date-wise is listed at Annexure- 1.6.

(g) Acknowledgements

1.29 The Commission would like to place on record its appreciation of the hard work put in by the officers and staff of SFC Cell headed by Shri Jiban Choudhury, Director, Finance (Economic Affairs) but for whose unstinted support and co-operation it would not have been possible for the Commission to prepare this report. The Commission would also like to put on record its deep appreciation of the services of Shri Sujit Dutta, Consultant of FASFC who with remarkable commitment and conscientious application drafted the report almost unaided. The Commission appreciates the hard work done by Shri Matilal Sarkar, Senior Research Officer in collecting mass of data from the grass root level and also for preparing the Technical Supplement for interse distribution of recommended devolution among the PRIs and ULBs. The Commission is also thankful to all the distinguished persons and NGOs who attended the meeting of the Commission and interacted on various issues. The Commission is also thankful to the officers of Principal Accountant General (Audit), SIRD/NIRD/NIC and Director of Audit (Local Fund) for attending meeting of the Commission and interacting on important issues. Further, the Commission is extremely thankful to all other officers of nodal and line departments who contributed significantly to our work. And finally the Commission would like to record its appreciation of the work done by the officials named in Annexure- 1.7 for their assistance in the functioning of the FASFC.

Chapter- 2

Approach and Issues

- 2.1 Articles 243 I and 243 Y of the Constitution laid down the duties of the State Finance Commission (SFC). In terms of the aforesaid Articles, the basic duties entrusted to the SFCs relate to (i) sharing of the net proceeds of taxes, duties, tolls and fees leviable by the State Governments with the panchayats/municipalities and its allocation between panchayats/municipalities at all levels of their respective share of such proceeds, (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the panchayats/municipalities and (iii) the grants-in-aid to the panchayats/municipalities from the Consolidated Fund of the State. In addition, the duties and responsibilities of SFCs are governed by the terms of reference (ToR) given to it by the respective State Governments. Accordingly, the approach of this Commission, shall be guided by the Constitutional mandate supplemented by its ToR. Incidentally, being the fourth generation SFC of Assam, this Commission will have the benefit of the views of the previous Commissions on these and other related issues, which have been taken note of.

Enlarged Functional Canvas of PRIs/ULBs

- 2.2 The basic thrust of the 73rd and 74th Constitutional amendments was to endow the rural and urban local bodies with adequate powers, functions, responsibilities and resources to enable them to function as autonomous institutions of self government. It follows from the radical empowerments that henceforth local governments will be expected to provide basic civic services expanding both the coverage and quality of services. It has also to ensure better matching of local services to the preferences of local needs and at the same time ensuring greater transparency and accountability. It goes without saying that functional autonomy without financial autonomy is meaningless. And as the revenue raising capacity of the local governments is extremely limited unless their resource base is suitably augmented through resource transfer from the upper tiers of governments, they can not be expected to provide even the required level of public services, let alone the quality. In this regard our approach would be to put the Local Self Governments (LSG) on a sound financial footing commensurate with their enlarged functional canvas as envisaged in Schedules XI and XII of the Constitution, keeping also in view the need to restore vertical and horizontal equalization in the scheme of resource distribution.

Vertical Imbalance

- 2.3 Vertical imbalance relates to transfer from the State Government to the LSGs and between different tiers of PRIs and categories of ULBs. Vertical imbalance arises as a result of mis-match between the expenditure responsibilities of LSGs and their revenue raising powers vis-à-vis the scheme of resource transfer. In terms of the Constitutional amendments, the local governments are expected to perform many important functions from their internal resources supplemented by transfer from

upper tiers of governments. Apart from their traditional civic services, these included all matters listed in Schedules XI and XII of the Constitution for PRIs and ULBs respectively. In contrast, the internal resources locally available to them are of inadequate growth potential and suffer from extremely low yield. On the other hand, the amendments conferred Constitutional status to the LSGs, 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 States still enjoy supreme power in the matter of devolution of powers, functions and resources. In this regard, the Union List, the State List and the Concurrent List included in Schedule VII of the Constitution enumerated the subjects allocated to the Union and the States along with the sources of revenue allocated to them. But in case of LSGs, Schedules XI and XII simply allocated the subjects entrusted to them without specifying their sources of revenue. This has further enlarged their growing dependence on the State and points to the need for taking a holistic view on vertical dimension of resource transfer from the State.

Horizontal Dimension

- 2.4 The aspect of horizontal imbalance relates to interse distribution of transferred resources between different tiers and categories of LSGs as well as among individual units of them. Horizontal imbalances arise due to differences in fiscal capacities engendered in inequitous resource endowments and differential costs of providing civic services. Cost disability may arise due to exogenous factors like large areas compared to population, hilly terrains, excessive rainfall and proneness to floods and draughts. In the matter of equalization of inter-governmental transfer, the successive Central Finance Commissions had adopted the approach of tax devolution supplemented by grants-in-aid to address simultaneously both vertical and horizontal imbalances.

Divisible Pool

- 2.5 In our view, the overall size of transfer of resources from the State to sub-Statal bodies requires to be determined keeping in view the availability of State resources after meeting its obligatory expenditure and the need of the LSGs in the context of their entrusted functions. A realistic assessment of State finances will indicate the availability of funds and a similar assessment of Local government finances will provide the claim on such funds. The vertical dimension of transfer is sought to be addressed by creating a divisible pool (DP) funded from contribution out of the net proceeds of taxes and duties collected by the State Government supplemented by conditional and purpose specific grants-in-aid. The issue of horizontal disparities among PRIs/ULBs is sought to be redressed by an interse allocation mechanism based on some objectively defined criteria. While disparity in fiscal capacity is estimated by using proxies like per capita tax collection, per capita income from primary sector etc., cost disadvantages is sought to be taken into account with regard to differential expenditure requirements arising from factors like area, population, density of population and infrastructure facilities already in existence.

Design of Fiscal Transfer

- 2.6 As laid down in Articles 243 I and 243 Y of the Constitution read with paragraph 2 of the ToR, the main components in the scheme of fiscal transfer are three viz, (i) sharing the net proceeds of taxes and duties, tolls and fees leviable by the State government, (ii) determination of taxes, duties, tolls and fees which may be assigned to, or appropriated by the panchayats/municipalities and (iii) grants-in-aid from the Consolidated Fund of the State.
- 2.7 Para 2.5 refers to a divisible pool. The next step is to determine the composition and size of the divisible pool. The composition has to take into account the following alternatives: (i) sharing of revenue accrued to the State from some individual taxes, (ii) global sharing of State's own tax revenue, (iii) global sharing of State's own tax revenue including its share of Central taxes and (iv) global sharing of State's own tax revenue including its share of Central taxes and non-tax revenue collected by it.
- 2.8 Prior to the constitutional amendments, the procedure followed by Government of Assam in this respect had been sharing of the yield from individual taxes with panchayats/municipalities on the basis of prevailing statutory provisions or executive decisions. Thus only the proceeds of land revenue and local rates, entertainment tax and tax on motor vehicles had been sharable with the local bodies. But the amount of transfer on this account had been nominal as it was mostly dependent on year to year budgetary allocation and ways and means position of the State government.
- 2.9 In this regard, the First SFC of Assam favoured continuance of the existing arrangement of individual tax sharing but with some modification to ensure that the devolved amount conforms to 2 per cent of State's own tax revenue. The Second SFC of Assam, for the first time, recommended global sharing of State's own tax revenue leaving aside the proceeds of central taxes and non-tax revenue from the divisible pool. Likewise, the Third SFC of Assam also favoured the concept of global sharing of State's own tax revenue (other than Central taxes and non-tax revenue) with the PRIs and ULBs.
- 2.10 As regards inclusion of non-tax revenue in the DP, it may be noted that except forest revenue and royalty on minerals, all other taxes in this category are of the nature of user charges and fees collected from beneficiaries in lieu of services provided by the State Government and as such not appropriate for sharing. Again, in the context of the great need for forest protection the emphasis should be on planting and rearing of trees rather than their extractions. We have therefore decided to leave out the forest revenue. Royalty on crude oil is one of the most important sources of State's revenue. Considering the resource need of a flood prone deficit state like Assam the Commission has decided to leave out royalty on crude oil too from the divisible pool.
- 2.11 Having considered all these aspects, we are of the view that the concept of global sharing of the net proceeds of State's own tax revenue will be the best option. However, State's share of central taxes and non-tax revenue collected by the state shall be excluded from the purview of sharing. Whenever necessary global sharing

will be supplemented by grants-in-aid. The mechanism of global sharing would enable the LSGs to enjoy the benefit of buoyancy in the overall taxes of the State instead of an individual tax. It will also ensure better predictability in transfer as well as transparency.

Assigned Taxes

- 2.12 The ToR mandated the 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/municipalities. By and large, assignment of taxes refers to those taxes which are mainly origin based viz, land revenue, local rates, entertainment tax, entry tax, tax on profession etc.,. States, where the process of decentralization had started early and local bodies had been put in place on a firm footing, collection and appropriation of some of these taxes have already been assigned to their local bodies. However, in case of Assam, the local bodies particularly the PRIs are still in a fledgling state having a skeletal administrative set up. It would be administratively difficult for them to assess and collect wide range of taxes. Moreover, as the base of these taxes is narrow compared to cost of collection, assignment of these taxes may prove to be counterproductive. There is no doubt that the State Government is usually better placed in the matter of assessment and collection of taxes than the LSGs. It would therefore be administratively more convenient and efficient to collect such taxes at the State level and share the net proceeds thereof with the LSGs. And besides, the concept of global sharing has brought all State taxes within the fold DP.

Need Based Assessment

- 2.13 In the matter of inter-governmental transfer, the basic principle is to make a proper assessment of the available resources of the donor body and the need in relation to revenue raising capacity of the recipient bodies. In respect of assessment of State resources, the Commission had virtually no difficulty in getting classified, updated, audited and authentic data relating to various aspects of State finances and economy. However, similar assessment in respect of local bodies as a whole or each individual unit of them, has become difficult in the absence of reliable, authentic and audited data concerning their income and expenditure. In order to determine a need based fiscal package for the local bodies, the first and foremost requirement is the availability of a reliable and firm data base involving their sources of income and level of expenditure. The main hurdle faced by this Commission, or for that matter by the previous SFCs and Central Finance Commissions, in finalizing the appropriate modalities of resource transfer has been the utter inadequacy of relevant data. Apart from inadequacy, the available data base also suffers from lack of credibility. This is so because accounts are not kept properly and audit of accounts are not done regularly. All aspects relating to data infirmities and the need for a proper organizational set up to overcome this sad State of affairs has been discussed in detail in the relevant Chapter- 11.

- 2.14 In making its assessment during the forecast period, the Commission is expected to build up the estimates over the level obtained in the base year which is 2008-09. As stated earlier, local bodies in Assam, more importantly, the PRIs are yet to be put in place on a firm footing. As of now, they do not have the required manpower or machinery to carry on even their traditional functions. Hence, the base year figure in respect of maintenance of civic services, other than establishment expenditure, is likely to be negligible. Any forecast based on that depressed level of maintenance expenditure would mean acceptance of such low level for the years to come. Surely that will not be in the interest of sound fiscal decentralization. Therefore, the Commission would like to firm up the base year estimates to enable the LSGs to provide a minimum level of service covering particularly the four service sectors of water supply, sewerage, storm water drainage and solid waste management. Our assumption about maintenance expenditure and service delivery during the forecast period is that it will be limited to the extent of devolution recommended by us minus the obligatory expenditure on salary and establishment.
- 2.15 To put it in a nutshell, our overall approach would be to put PRIs and ULBs on a sound financial footing in keeping with the vast empowerment envisaged in the Constitutional amendments. At the first instance, to buttress their capacity building adequate manpower need to be ensured. To upgrade the skill of both elected representatives and official functionaries, comprehensive training programmes need to be put in place. This has to be followed by providing physical infrastructure where there is none and upgrading the same where it is below par. Above all, we are inclined to maintain a healthy equilibrium between the vertical and horizontal dimensions of transfer. An important element in our approach would be to strike a fair balance between the interests of State Government, the LSGs and the people's welfare. Ultimately, the LSGs must appreciate that the transfers recommended by the SFCs or the Central Finance Commission are meant to supplement and not to substitute their own sources of revenues and that determined and sustained efforts have to be made by them to raise their own revenues from all sources allocated to them.

Chapter- 3

Status of Implementation of Previous State Finance Commission Recommendations

- 3.1 Articles 243 I and Articles 243 Y of the Constitution inserted by 73rd and 74th Constitutional amendments respectively mandated that State Finance Commission (SFC) be appointed by the State Governments at the expiration of every fifth year. In consonance with the provisions of the aforesaid Articles read with the provision of Section 2 (1) of the Assam Finance Commission (Miscellaneous Provisions) Act, 1995, the Government of Assam (GOA) had so far constituted four SFCs including the instant one, as per details shown at Table- 1 below .

Table- 1
Constitution of SFC

No. of SFC	Date of Constitution	Date of Report Submission	Date of ATR	Period covered
First SFC	23.06.1995	29.02.1996	18.03.1996	1996-97 to 2000-01
Second SFC	18.04.2001	18.08.2003	07.02.2006	2001-02 to 2005-06
Third SFC	06.02.2006 reconstituted on 03.07.2006	31.03.2007 (Interim Report) 27.03.2008 (Final Report)	25.09.2009	2006-07 to 2010-11
Fourth SFC	23.04.2010	25.03.2011 (Interim Report)	13.07.2011	2011-12 to 2015-16

Recommendations of the First SFC Recommendations Relating to Devolution of Finances

- 3.2 In the matter of devolution of taxes and duties , the Commission recommended continuation of the existing practice of sharing the proceeds of some selected taxes and duties with the local bodies. In addition, 10% of the net proceeds of M.V. Tax in each year was recommended for distribution among the Rural Local Bodies (RLB) on the basis of their population as per the latest available census. The Commission, however, did not favour assignment of taxes, duties etc. collected by the State Government to the local governments.
- 3.3 In regard to grants-in-aid, the Commission recommended Plan grant of Rs.1000 per local body for the first year and thereafter at the rate of Rs.500 per year for the purpose of maintenance of accounts and upkeep of registers in the formats prescribed by them.
- 3.4 In regard to debt relief, the Commission recommended consolidation of different types of outstanding State Government loans to Urban Local Bodies (ULBs) into a single block loan with effect from 01.04.1996 and the terms of repayment extended to 30 annual equal instalments with 5% rate of interest.

- 3.5 The outstanding State Government loan against Panchayati Raj Institutions (PRIs) was recommended to be written off.

Other Recommendations

- 3.6 Other recommendations of the First SFC included the following:
- i. Changes in the existing method of property tax coupled with periodic revision in assessment once in five years.
 - ii. Levy of a tax on vacant land.
 - iii. Collection of user charges on services provided by the Local Self Governments (LSGs).
 - iv. Transfer of the job of registration of birth and death from Health & Family Welfare Department to respective local bodies enabling them to collect suitable registration fee.
 - v. Provincialisation of a minimum number of staff of ULBs.
 - vi. Reconstitution of existing Gaon Panchayats (GP) on the basis of population varying from 6000 to 8000 as against the prevailing 236 to 4000.
 - vii. Setting up of a Tariff Commission for rationalizing the tax structure of local bodies.
 - viii. Creation of a permanent SFC Cell in Finance Department.

Action Taken on First SFC Recommendations

- 3.7 It appears from the records that Government of Assam had accepted the recommendations of First SFC without any modification and also tabled the Action Taken Report (ATR) before the State Legislature in due course. But it is unfortunate that despite acceptance of the recommendations without any modification there appeared to be no action taken towards its implementation. As a result, local bodies in Assam remained, as before, in a deplorable state of existence. In this context, sometime later the Twelfth Finance Commission (TFC) observed and included in its recommendations 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”. It should be the endeavour of Government of Assam to replicate the national practice at the state level.

Recommendations of the Second SFC Recommendations Relating to Devolution of Finances

- 3.8 In the matter of devolution of finances to local bodies, the Second SFC, for the first time, deviated from the prevailing practice of sharing the net proceeds of selected taxes and duties and favoured its replacement by a global sharing of all taxes and duties collected by the Government of Assam.
- 3.9 The Commission recommended 3.5% of the aggregate collection from all state taxes and duties of Government of Assam to be devolved among PRIs and ULBs. It

however, excluded the State's share of Central taxes and the proceeds of non-tax revenues collected by the State Government from the divisible pool.

- 3.10 The rural-urban bifurcation of the divisible pool was determined on the basis of their respective population as per 1991 census.
- 3.11 The rural divisible pool was then allocated among the districts on the basis of a composite index having three parameters with weighted averages viz, (i) rural population 50% (ii) rural area 25% and (iii) per capita District Domestic Product of Primary Sector net of mining and quarrying 25%.
- 3.12 The district-wise rural allocation so arrived at was then vertically apportioned among the three tiers of PRIs in the ratio of 10:30:60 to ZP, AP and GP respectively. The horizontal allocation among the APs and GPs being made on the basis of their respective population.
- 3.13 The urban divisible pool was sought to be horizontally allocated among Guwahati Municipal Corporation (GMC), Municipal Boards (MB) and Town Committees (TC) on the basis of a composite index of (i) urban population 50% (ii) urban area 25% (iii) infrastructure index 12.5% and (iv) per capita tax collection 12.5%.
- 3.14 The infrastructure index was constructed using three parameters viz, (i) length of surface road, (ii) length of pucca drains and (iii) number of street lights giving equal weightage to each factor.
- 3.15 Apart from devolution of taxes and duties, the Commission recommended grants-in-aid of Rs.10 crores annually to ULBs to compensate their losses due to abolition of check gate and parking places. Out of this, the share of GMC was Rs.5 crore and that of other ULBs Rs.5 crore per year.
- 3.16 In regard to debt relief, the Commission recommended write off of outstanding loans against the PRIs and one time settlement of GMC loans from HUDCO by mutual discussion between the parties and Government of Assam. Henceforth, PRIs were precluded from fresh borrowing during the transitional period. However, ULBs were allowed to borrow against viable projects only and in no case borrowing should be resorted to for meeting current expenditure.

Other Recommendations

- 3.17 Other recommendations of the Second SFC covered the following aspects:
 - (i) Measures needed for augmenting the resource base of PRIs and ULBs.
 - (ii) Synchronization of the financial year of PRIs and Government.
 - (iii) Termination of the practice of dual authority in the matter of granting building permission simultaneously by GMC and GMDA.
 - (iv) Framing of a separate pay structure for Local Bodies.
 - (v) Separate norms for maintenance of assets by the Local Bodies.

- (vi) Creation of a data bank.
- (vii) Creation of a separate SFC Cell in Finance Department.

Action Taken on Second SFC Recommendation

- 3.18 Government of Assam has selectively accepted the recommendations of Second SFC and laid the Action Taken Report before the State Legislature. The recommendations relating to devolution of tax share and grants-in-aid were not accepted. However, the recommendations relating to augmentation of resource base of local bodies, debt relief and local finance database have been accepted. Apart from one time settlement of GMC's loan from HUDCO, no other accepted recommendation of the Second SFC seemed to have been implemented.

Recommendations of Third SFC Recommendation Relating to Devolution of Finances

- 3.19 In the matter of devolution of resources through the scheme of tax sharing, the Commission favoured the concept of global sharing of the net proceeds of all taxes and duties collected by the State Government. Accordingly, the Commission recommended devolution of 10% of the net proceeds of taxes and duties collected by the Government of Assam to the local bodies during the second year of its award period. There being no award for the first year as it came to a close before submission of their report. For the remaining three years the devolution was pegged at 25% of the net proceeds of taxes and duties collected by the Government of Assam. Like the Second SFC, it also excluded the State's share of Central taxes and non-tax revenues collected by the State Government from the divisible pool.
- 3.20 The rural-urban bifurcation of the divisible pool was determined on the basis of two criteria viz, population 80% and density of population 20%, both according to the 2001 Census. Table- 2 below indicates the quantum of devolution recommended by Third SFC with rural-urban bifurcation.

Table- 2

(Rs. in crore)

Year	Gross Collection of Taxes	Net Collection	Total Devolution	Rural	Urban
2006-07	-	-	-	-	-
2007-08 (Actual)	4041.85	3637.67	363.77	266.69	99.08
2008-09 (Est.)	3685.47	3528.44	882.11	641.86	240.25
2009-10 (Est.)	3902.66	3733.06	933.26	679.07	254.19
2010-11 (Est.)	4123.04	3939.87	984.96	716.69	268.27
Grand Total	15753.02	14839.04	3164.10	2302.31	861.79

- 3.21 In regard to inter se distribution of rural share among each tier of PRI and to each individual entity, the Commission recommended that at the first stage it will be horizontally apportioned among different districts based on a composite index

having three parameters with weighted averages viz, (i) population 50%, (ii) geographical area 25% and (iii) per capita District Domestic Product of Primary Sector 25%.

- 3.22 In the second stage, the fund allocated district-wise will be vertically distributed among the three tiers of PRIs at the ratio of 20:30:50 to ZPs, APs and GPs respectively.
- 3.23 In the final stage, the shares of each AP and GP shall be on the basis of their respective population as per 2001 Census.
- 3.24 In respect of ULBs, the urban fund will be allocated horizontally among the municipal corporation, municipal boards and town committees on the basis of weighted average of a composite index consisting of four factors viz, (i) population 50%, (ii) geographical area 25%, (iii) per capita tax collection 12.5% and (iv) index of infrastructure 12.5%. The infrastructure index was based on three parameters having equal weightage viz, (i) length of surface roads, (ii) length of pucca drains and (iii) number of street lights.
- 3.25 Apart from devolution, the Commission recommended additional devolution of Rs.79.55 crore in 2008-09, Rs.85.92 crore in 2009-10 and Rs.92.79 crore in 2010-11 to ZPs and APs to enable them to meet the salary burden of DRDA and Block staff consequent upon merger of DRDA with ZPs and Blocks with APs.
- 3.26 In addition to devolution and additional devolution, the Third SFC also recommended grants-in-aid to local bodies both rural and urban for specific purposes involving liquidation of accumulated past arrears and also for creation of capacity in terms of human resources and physical infrastructure. Table- 3 below shows the year-wise quantum of devolution, additional devolution and grants-in-aid as recommended by Third SFC.

Table- 3

(Rs. in crore)

Year	Devolution	Addl. Devolution	Grants-in-aid	Total
2006-07	nil	nil	nil	nil
2007-08	363.77	-	81.24	445.01
2008-09	882.11	79.55	210.98	1172.64
2009-10	933.26	85.92	144.60	1163.78
2010-11	984.96	92.79	156.64	1234.39
Grand Total	3164.10	258.26	593.46	4015.82

Action Taken on the Recommendations

- 3.27 Government of Assam accepted the recommendations of Third SFC and laid the Action Taken Report before the State Legislature. In terms of the recommendations of TASFC, the year-wise amounts released by the Government of Assam to PRIs and ULBs as devolution and grants-in-aid are shown at Table- 4 below.

Table- 4

(Rs. in crore)

Year	Devolution		Grants-in-aid	
	PRIs	ULBs	PRIs	ULBs
2006-07	nil	nil	nil	Nil
2007-08	-	-	-	-
2008-09 (Act)	48.60	48.61	-	-
2009-10 (Act)	67.62	96.15	-	-
2010-11 (Act)	119.43	151.67	36.00	3.29

Other Recommendations

3.28 Other recommendations of the Third SFC covered the following aspects:

- i. Devolution is now substantial. GMC and other ULBs should not claim any further amounts from GOA as their respective shares of taxes etc or any arrears thereof. The relevant Acts may be amended.
- ii. Outstanding debt of Rs. 46.40 lakhs of PRIs to GOA should be written off.
- iii. Outstanding institutional loan of ULBs to LIC was Rs. 340.48 lakhs as on 31-03-2007. The exact position of other loans may be obtained. This matter should be settled early.
- iv. Tax and Non-tax revenue targets of Rs. 50 crores in 2008-09, Rs. 55 crores in 2009-10 and Rs. 60 crores in 2010-11 should be achieved by PRIs.
- v. ULBs, including GMC, should raise taxes and other non-tax revenues as per projections made by TASFC.
- vi. At least 50 per cent of the cost of each service provided by PRIs/ULBs should be recovered from the users of such services.
- vii. PRIs should organize Users' Associations for irrigation projects.
- viii. Users' Associations should be formed for drinking water supply and 50 per cent of the cost should be recovered.
- ix. Beside making the raising of major taxes and non-tax revenues obligatory for PRIs the floor rates, instead of a ceiling limits, should be fixed by GOA with provision for periodic revision.
- x. Appointment of Tax Collectors in all GPs should be made forthwith.
- xi. Arrear collection should get priority and, where necessary, Collection Tribunals may be appointed by GOA for GMC and other ULBs.
- xii. Revision of valuation of holdings should be done by ULBs every five years. Valuation procedure should be changed from Annual Rental Value (ARV) to Unit Area Method (UAM).
- xiii. For better tax compliance ULBs should enforce vigilance cover on property valuation, payment of tax through post offices, rebate for timely payment, surcharge for delayed payment, computerized billing and obligatory collection and municipal tax clearance certificates for obtaining permission for telephone and electricity connections etc and appointment Executive Officers.
- xiv. ULBs should be allowed to determine the rates and basis of trade licence fees themselves and to revise the same periodically.

- xv. ULBs should be empowered to grant building permission and realize the laid down fees. The present dual authority of granting building permission by GMC and GMDA should be ended and GMC alone should be allowed to exercise this power.
- xvi. Tax exemptions under Section 92 of the Assam Municipal Act, 1956 should be exceptions and no abuse of this power should be allowed. This section should be amended in line with Section 148 of the GMC Act, 1971.
- xvii. ULBs should be allowed to levy service charges on properties belonging to GOI and State Governments.
- xviii. Realistic revaluation of urban land should be done to augment collection.
- xix. GMC should revise the rates of trade licence at regular interval as per statutory provisions and include emerging new services in the list under appropriate Schedule of the GMC Act.
- xx. GMC should be empowered to issue provisional licences for construction of buildings on land, other than patta land, and collect fees on the same.
- xxi. Markets, ferries, fisheries and ponds run by PRIs should be settled by fixing reasonable rates through market specific studies. The markets now being run by the State Agricultural Marketing Board should be transferred to the concerned PRIs/ULBs.
- xxii. Estimates of annual collection of revenues by PRIs/ULBs should be made in advance in a realistic manner and performance should be judged against the achievement of such targets.
- xxiii. Any decisions, to spend money on felt needs, should be taken by PRIs and ULBs in formal meetings when majority of members of the concerned PRI or ULB present.
- xxiv. The system of provincialisation should be totally abolished
- xxv. Registration of births and deaths should be assigned to PRIs and ULBs.
- xxvi. No amount should be allowed to be spent in the secretariat or Head quarter in respect of data base
- xxvii. The periods of recommendations of Central and State Finance Commissions should be synchronized, if necessary, by an amendment of the Constitution.
- xxviii. GOA should seek financial assistance from the Government of India (GOI) for improvement in the quality of mid-day meals in schools.
- xxix. Public-Private-Partnership (PPP) pattern should be adopted in respect of certain core civic services by GMC and ULBs.
- xxx. Borrowing by PRIs/ULBs for meeting current expenditure should be banned. Borrowing by financially sound ULBs may be considered against viable schemes.
- xxxi. A pooled finance mechanism may be adopted for bond issue by GMC and other ULBs through some State sponsored intermediaries.
- xxxii. A permanent SFC Cell, manned by full time officers, should be set up. The Cell is not only collect data but also to monitor progress of implementation of central Finance Commission and State Finance Commission recommendations including fund released by GOI under various centrally sponsored schemes. Finance Department of GOA sanction and release the amounts due to PRIs and ULBs with the help of a software package which is similar to GOI's.
- xxxiii. The system of accounts and audit should be suitably streamlined.

- xxxiv. GPs should be reconstituted by merger and reorganization to make the size viable. The population of each GP should not be normally less than 6000.
- xxxv. GOA may consider appointment of a small Committee to look into local finance in Schedule VI areas.
- xxxvi. A Committee may be appointed to look into the “felt needs”.

Recommendations of Fourth SFC (Interim Report for 2011-12)

Recommendation Relating to Devolution of Finances

- 3.29 In regard to devolution, the Commission in its interim report covering the period of one year 2011-12 accepted the concept of global sharing of the net proceeds of all taxes and duties collected by the Government of Assam. Accordingly, it recommended devolution of 14% of the net proceeds of taxes and duties collected by the GOA during 2011-12 to panchayats and municipalities. However, the divisible pool excluded the State’s share of Central taxes and non-tax revenue collected by GOA.
- 3.30 The projected gross tax revenue was Rs.5353.92 crores and the net tax revenue Rs.4818.53 crores. The divisible pool at the rate of 14% was Rs.674.60 crores. At the first instance 5% of the DP or Rs.33.73 crores was set apart as incentive fund for best performing local bodies. Thereafter, Rs.334.28 crores was deducted for distribution as grants to PRIs and ULBs for upgradation of physical infrastructure. The rural-urban bifurcation of the remaining amount of Rs.306.59 crores was done on the basis of population 80% and density of population 20%. On this basis the size of the rural part was Rs.222.94 crores and that of urban part Rs.83.65 crores.
- 3.31 The interse distribution of rural and urban share among different tiers of PRIs and levels of ULBs was done on the same principle as that of the Third SFC.
- 3.32 Out of the recommended grants-in-aid of Rs.334.28 crores, an amount of Rs.120.28 crores was allocated to PRIs and Rs.214 crores to ULBs. The amount allocated to PRIs was meant for constructions of office buildings at all tiers of PRIs, multipurpose halls for the APs and staff quarters for certain categories of AP and GP employees. Out of the grants recommended for ULBs, Rs.64 crores was allocated to GMC and Rs.150 crores to other ULBs. The amount was meant for upgradation of physical infrastructure and improvement of service delivery.

Action Taken

- 3.33 Apart from the incentive fund all other recommendations in the interim report of the Fourth SFC are accepted by GOA and ATR laid before the legislation on 13th July, 2011. The release of fund against tax devolution started from June 2011. As per latest information, release of fund against grants is under process.

Chapter- 4

Review of State Finances

4.1 Paragraph 4(ii) of the terms of reference mandated that in making its recommendations the Commission shall have regard, among other considerations, to the resources of State Government and demands thereon, in particular, on account of expenditure on maintenance of law and order, civil administration, debt servicing and other committed expenditure.

(a) Critical Analysis of State Finances

4.2 The state finances of Assam experienced severe financial crisis since the beginning of the current century and it continued unabated till 2004-05. During all these years revenue expenditure outstripped revenue receipts leading to unbridled increase of revenue deficit, fiscal deficit and non-plan deficit. The overall fiscal scenario was dominated by acute ways and means problems intermittently followed by frequent slippage into unauthorized overdraft with the Reserve Bank of India (RBI). The normal functioning of the Government was very often paralysed over this period 2000-05. Reserve Bank of India used to impose ban on State Government payments with unfailing regularity. For instance, the State Government's account was in overdraft for 294 days in 2000-01 due to RBI ban for 175 days. In 2004-05 the State Government's account remained in overdraft for 129 days.

4.3 As a matter of fact, from 2000-01 onwards the fiscal profile of the state took a nose dive which persisted for the next five years at a stretch upto 2004-05 as reflected in fiscal parameters like overall revenue deficit, non-plan revenue deficit and fiscal deficit. During 2000-01, the overall deficit in revenue account was Rs.779 crores and it ended with Rs.292 crores in 2004-05. However, more disturbing is the high proportion of non-plan revenue deficit and fiscal deficit during this period. The non-plan revenue deficit which was Rs.1269 crores in 2000-01 steadily rose to Rs.1386 crores in 2004-05. And over the same period fiscal deficit escalated from Rs.1540 crores to Rs.2057 crores. Table- 1 below summarises the position.

Table- 1
Fiscal Parameters

(Rs. in Crores)

Parameters	2000-01	2001-02	2002-03	2003-04	2004-05
1. Overall Revenue Deficit	779.48	881.38	319.16	684.89	291.88
2. Non-Plan Revenue Deficit	1269.06	1310.55	1099.30	1449.21	1386.30
3. Fiscal Deficit	1539.96	1448.14	927.70	1393.98	2057.46
4. Fiscal Deficit as percentage of GSDP	4.18	3.78	2.14	2.95	3.92

- 4.4 The deepening fiscal crisis of the State during the period 2000-05 is clearly reflected in the above table by the growing size of revenue and fiscal deficits. The most disturbing feature is the high proportion of revenue deficits as percentage of fiscal deficit. It indicates a declining trend in capital expenditure and that borrowings are used largely to finance revenue expenditure rather than creation of capital assets.
- 4.5 A remarkable feature is that these crippling deficits have occurred despite a significant improvement in State's own tax and non-tax revenue collection. For instance, collection of state taxes during this period increased from Rs.1410 crores in 2000-01 to Rs.2713 crores in 2004-05 recording a growth of around 92 percent within a span of four years. During the same period collection of non-tax revenues increased from Rs.527 crores to Rs.1070 crores recording more than hundred percent increase. However, this favourable trend in revenue collection was more than counter-balanced by the abnormal growth in revenue expenditure. By and large, the fiscal imbalance can be attributed to the chronic mismatch between receipt and expenditure.
- 4.6 On the expenditure side, the main factors responsible for the burgeoning revenue expenditure are the relentless increase in expenditure on salaries, wages and pension mainly on account of periodic revision of pay scales and twice a year increase in dearness allowance and dearness relief. Expenditure on salary and wages which was to the tune of Rs.3300 crores in 2000-01 shot upto Rs.5194 crores in 2004-05 even though it does not include grants-in-aid for salary given to Universities, Colleges and other autonomous bodies. Over the same period pensionary liability soared from Rs.673 crores to Rs.1062 crores.
- 4.7 Next to salary and pensionary liability, growing debt servicing burden accounted for a significant increase in revenue expenditure. The accumulated debt stock of the State Government which was Rs.10067 crores at the end of 2000-01 swelled to Rs.16418 crores by the end of March, 2005. Consequently, interest payment which was of the order of Rs.865 crores in 2000-01 increased to Rs.1404 crores in 2004-05. Another important aspect of the exponential growth of revenue expenditure is the ever rising trend of expenditure on administrative overhead due to difficult terrain, remoteness of the areas and the presence of different ethnic and sub-ethnic groups spread over the hill and plain districts of the State. The presence of a pluralistic society has necessitated the creation of administrative structures not all of which are based on economic viability considerations. The implementation of social and economic programmes has to fulfill the hopes and aspirations of different ethnic groups having diverse socio-economic and cultural tradition. All these factors led to the creation of a larger than required administrative structure as evident from the large number of Autonomous Councils set up at different point of time. Initially there were two Autonomous Councils in the two hill districts of Karbi Anglong and North Cachar. In October 2003 the four plain districts of Kokrajhar, Udalguri, Chirang and Baksa formed the Bodoland Territorial Area Districts (BTAD) which is administered by the Bodoland Territorial Council (BTC). The above six districts constitute the Schedule VI areas of Assam. Apart from the Autonomous Councils in the Schedule VI areas, six more Autonomous Councils have been set up in the plain districts for

different scheduled tribes. These are (i) Mising Autonomous Council, (ii) Rabha Hasong Autonomous Council, (iii) Tiwa Autonomous Council, (iv) Deori Autonomous Council, (v) Sonowal Kachari Autonomous Council and (vi) Thengal Kachari Autonomous Council. Budgetary support for plan and non-plan purposes has to be extended to all these bodies. This has escalated the administrative costs and severely impacted the growth of revenue expenditure.

- 4.8 Finally, the long drawn insurgency problem accompanied by violent outbursts at times has necessitated very heavy expenditure on maintenance of law and order. For instance, expenditure on law and order was barely Rs.100 crores in the eighties but it exceeded Rs.600 crores mark by the late nineties.
- 4.9 Besides these inherent problems other exogenous factors are also responsible for the growing fiscal imbalance of the State. As earlier stated collection of State taxes showed remarkable improvement during the period 2000-2005. As per assessment of the Eleventh Finance Commission, collection of State taxes was Rs.8260 crores. Against this, actual collection was Rs.9685 crores showing an improvement of Rs.1425 crores. During this period devolution of Central taxes recommended by them was Rs.12362 crores but the actual devolution based on collection was far less at Rs.9950 crores leading to a shortfall of Rs.2412 crores. Likewise, non-plan revenue expenditure over the same period was assessed by them at Rs.23670 crores while actual expenditure far exceeded to Rs.31414 crores. The overall assessment of Eleventh Finance Commission over the five year period was a surplus of Rs.2976 crores on non-plan revenue account. On the contrary, the actual position that emerged showed a non-plan deficit of Rs.6514 crores. Thus the overall deterioration over the assessment of the Commission amounted to a staggering figure of Rs.9490 crores. The full financial burden of meeting this additional gap vested on the State Government and it is the root cause of the fiscal imbalance.
- 4.10 That the above variations between assessment and the actual was not an aberration is evident from similar variations between the award and actual position of subsequent Commissions. The pre-devolution non-plan revenue gap as assessed by the Twelfth Finance Commission for the period 2005-10 was Rs.17984 crores. After devolution of Central taxes the State was placed at non-plan revenue surplus of Rs.1867 crores. However, the actual position that emerged showed a non-plan revenue deficit of Rs.126 crores during that period. The overall deterioration over the assessment of the Commission was Rs.1993 crores. This was so, despite several fiscal reform programmes undertaken by the government during this period.
- 4.11 The available trends indicate that the position will be no better in respect of assessment made by the Thirteenth Finance Commission for the period 2010-15. The actual available for 2010-11 shows a non-plan revenue gap of Rs.657 crores while the Commission assessed a post-devolution revenue surplus of Rs.248 crores for that year. Moreover, an issue in the report of the Thirteenth Finance Commission is causing considerable disquiet for Government of Assam. In Chapter- 7.72 it is stated that budget estimates of 2009-10 has been adopted as the base for projection of expenditure under the head Compensation and Assignment to Local Bodies and an

annual growth of 8 percent is assumed over the base. On the contrary, in case of Assam the base adopted is the actual of 2007-08 which was only Rs.8.94 crores and the assessment made for five years is a meagre sum of Rs.66 crores vide Annexure-7.7 in Vol.-II of the Report of the Thirteenth Finance Commission. In contrast, the budget estimates for 2009-10 was more than Rs.900 crores. It has been ascertained that in case of other States the budget estimates of 2009-10 has been adopted as the base. It has thus deprived the State of considerable amount to the tune of Rs.926 crores. Government of India did not agree to the request of the Government of Assam for compensating the loss sustained on the ground that the recommendations of the Central Finance Commission have been accepted in accordance with convention. It would be inappropriate to make departure from accepted convention. Had there been some mechanism to correct things in the inter regnum between two Finance Commissions, the State could get adequate compensation for loss sustained.

4.12 In the wake of repeated budgetary imbalances that started from 1998-99 and continued unabated upto 2004-05 government was compelled to undertake several fiscal reform programmes. The first of which was implemented in January 2000 in consultation with Government of India (GOI). The broad features of this reform programme was as follows:

- (i) Ban on taking over new private institutions in education and other areas.
- (ii) Rationalization of manpower in government sector through abolition of non-essential vacant posts and redeployment of surplus manpower.
- (iii) Ban on creation of new posts except education, health and police departments.
- (iv) Tax reforms including introduction of entry tax, review of tax concessions to industries, improvement in tax compliance and rationalization of sales tax.
- (v) Improvement in cost recovery through revision of user charges in education, irrigation, water supply, health and industries sectors.
- (vi) Power sector reform.
- (vii) Reform of Public Sector Undertakings (PSU) including introduction of VRS and leasing out of PSUs.

4.13 This was followed by implementation of the Medium Term Fiscal Reform Programmes (MTFRP) as recommended by the Eleventh Finance Commission to contain fiscal imbalance. The major agenda of this programme was the cumulative reduction of revenue deficit as a percentage of revenue receipt by 16 percent in a period of five years from 2000-05 for Special Category States and 12% for General Category States.

4.14 Another important milestone in fiscal reform is the enactment of the Assam Fiscal Responsibility and Budget Management Act (AFRBM) in 2005. This was followed by a programme of Medium Term Fiscal Plan (MTFP) under Assam Governance and Public Resource Management Programme (AGPRMP). The objectives of the said programmes were to eliminate revenue deficit and to contain fiscal deficit to 3 percent of Gross State Domestic Product (GSDP) by 2008-09.

4.15 The fiscal reform measures adopted by the State had started yielding favourable result from 2005-06, onwards. In fact, a positive turn around in fiscal scenario took place in 2005-06. In the preceding years revenue and fiscal deficits took an alarming proportion as indicated in Table- 1. However, in 20 05-06 revenue and fiscal deficits were not only wiped out but became comfortably positive. The overall revenue and non-plan revenue account showed a surplus of Rs.150 9 crore and Rs.281 crores respectively in 2005-06 from a huge deficit of Rs.292 crore and Rs.1386 crores respectively in the previous year (2004-05). Likewise, the fiscal deficit of Rs.2057 crores in the previous year (2004-05) turned into a positive figure of Rs.356 crores in 2005-06. This favourable trend continued upto 2008- 09. Thereafter it started declining once again. In 2009-10 revenue deficit rose to Rs.1348 crore. Non-plan revenue deficit and fiscal deficit escalated to Rs. 2457 crores and Rs.4043 crores respectively. Fiscal deficit stood at 4.37 percent of GSDP in 2009-10. This has overstripped the limit of 3.5 percent of GSDP as prescribed in State's FRBM Act. More importantly, it has exceeded the Government of India's norm of 4 percent adopted as a part of stimulus packages for allowing enhanced borrowings to the States. This heavy downside is largely accountable to the revision of pay and pension as per Revision of Pay Rules, 2010. The position somewhat improved in 2010-11. As per the actual available for 2010-11, the revenue deficit turned into surplus of Rs.53 crore, non-plan revenue deficit declined to Rs.657 crore and fiscal deficit came down to Rs.2985 crore at 1.91 percent of GSDP. The fiscal deficit is well within the limit of 3 percent of GSDP prescribed by the Stat's FRBM Act. The Table- 2 below summarises the position. The overall budgetary position of the State from 2005-06 onwards is at Annexure-4.1.

Table-2
Fiscal Parameters

Year	Revenue deficit(-) /surplus(+) (Rs. in crore)	Fiscal deficit(-) /surplus (+) (Rs. in crore)	Non-Plan Revenue deficit(-) / surplus (+) (Rs. in crore)	Fiscal deficit(-) / surplus (+) as % of GSDP
2005-06	(+) 1509.08	(+) 355.71	(+) 281.17	(+) 0.60
2006-07	(+) 2210.42	(+) 711.39	(+) 156.25	(+) 1.10
2007-08	(+) 2580.76	(+) 790.39	(+) 613.18	(+) 1.11
2008-09	(+) 3833.71	(+) 1406.79	(+) 1492.26	(+) 1.73
2009-10	(-) 1347.71	(-) 4043.42	(-) 2457.05	(-) 4.37
2010-11	(+) 53.12	(-) 2984.82	(-) 657.26	(-) 1.91

4.16 For the purpose of estimating the Balance from Current Revenues (BCR), State's own taxes viz. (i) tax revenue, (ii) non-tax revenue and transfer from the Centre i.e. (i) State's share of Central taxes and (ii) non-plan grants-in-aid are critically analyzed below.

State Taxes

- 4.17 State taxes are collected mainly from the following sources (1) Sales Tax (VAT), (2) Agricultural Income Tax, (3) Tax on Profession, Trade, Calling etc, (4) Land Revenue which includes cess on green tea leaf and specified lands, (5) Stamps and Registration, (6) State Excise Duties, (7) Motor Vehicle Tax, (8) Passengers and Goods Tax which includes entry tax, (9) Electricity Duty and (10) Entertainment Tax.
- 4.18 As per actual, the aggregate collection from State taxes amounted to Rs.5929.85 crores in 2010-11. It recorded an increase of 18.9 percent over the level of collection in the previous year. The ratio of collection with GSDP at current prices is 5.7 percent. It has exceeded the Tax-GSDP ratio of 4.8 percent projected by the Thirteenth Finance Commission. The item-wise collection of State taxes during 2010-11 is shown at Table- 3 below which is adopted as the base. For the purpose of projection for the subsequent years an annual growth of 11 percent has been assumed over the base year as against 14 percent adopted by the Thirteenth Finance Commission.

Table- 3
Collection of State taxes

(Rs. in crore)

State taxes	2010-11	2011-12 L.E.	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.
1. Sales Tax (VAT)	4318.60	4793.65	5320.95	5906.25	6555.94	7277.09
2. AIT	101.20	112.33	124.69	138.40	153.63	170.53
3. Professional Tax	160.60	178.26	197.86	219.63	243.79	270.60
4. Land Revenue	141.87	157.48	174.80	194.03	215.37	239.06
5. Stamps & Registration	122.84	136.35	151.35	168.00	186.48	206.99
6. State Excise	323.12	358.66	398.12	441.91	490.52	544.48
7. M.V. Tax	232.00	257.52	285.85	317.29	352.19	390.93
8. APT (of which Entry Tax)	478.10 (461.67)	530.69 (512.45)	589.07 (568.82)	653.86 (631.39)	725.79 (700.84)	805.63 (777.93)
9. Electricity Duty	41.58	46.15	51.23	56.87	63.12	70.06
10. Entertainment Tax	9.94	11.03	12.25	13.59	15.09	16.75
Total	5929.85	6582.12	7306.17	8109.83	9001.92	9992.12

Non-Tax Revenue

- 4.19 The main sources of non-tax revenue are royalty on petroleum crude, coal and lignite, receipts from interest, dividend and forest produce. Other receipts in this category consist of user charges, fees, fines and reimbursement from GOI. By and large about 70 percent of non-tax revenue is derived from royalty on crude oil. Rate of royalty is linked to the wellhead price of imported crude and depends on the quantum of annual extraction. Interest receipts accrue mainly from investment of surplus cash balance of government in short term securities and also from loans and advances to government servants. In the wake of Hon'ble Supreme Court's ban on felling of trees, forest can not be looked upon as a resource of revenue. Rather its conservation and extension of coverage is necessary in the interest of ecology and

environment. What is collected now as forest revenue is mainly from sale of minor forest produce like cane, bamboo, sand, stone etc.

- 4.20 As per actual, the aggregate collection from non-tax revenue during 2010-11 amounted to Rs.2373 crores. It recorded a decline of Rs.380 crores from the previous year's collection of Rs.2753 crores. The reasons for this decline were fall in interest receipt, forest and reimbursement against election expenses and national highways, . The Working Group on States' Financial Resources for the 12th Five Year Plan constituted by the Planning Commission decided that non-tax revenue may be projected at 10 percent for Special Category States during the 12th Plan. The preliminary actual of 2010-11 is adopted as the base of non-tax revenue. For the purpose of projection in subsequent years an annual growth of 10 percent has been assumed over the base year. The detail is shown at Table- 4 below.

Table- 4
Non-Tax Revenue

(Rs. in crore)

Non-Tax Revenue	2010-11	2011-12 L.E.	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.
1. Royalty on Crude Oil	1625.93	1788.52	1967.37	2164.11	2380.52	2618.57
2. Royalty on Coal	29.35	32.28	35.51	39.06	42.97	47.27
3. Interest	415.88	457.47	503.22	553.54	608.89	669.78
4. Dividend	14.98	16.48	18.13	19.94	21.93	24.12
5. Forestry	131.01	144.11	158.52	174.37	191.81	210.99
6. Others	156.17	171.79	188.97	207.87	228.65	251.51
Total	2373.32	2610.65	2871.72	3158.89	3474.77	3822.24

Share of central Taxes

- 4.21 State's share of Central taxes booked by the AG in the actual accounts of 2010-11 is Rs.7969 crores. The fiscal year 2010-11 is the first year of the award period of Thirteenth Finance Commission. The Commission recommended devolution of Rs.7397 crores for that year. Hence, the actual of 2010-11 shows a substantial improvement over the recommended amount of 13th Finance Commission. The actual of 2010-11 is adopted as the base. And as decided by the Working Group on State's Financial Resources of the Planning Commission, an annual growth of 20 percent is assumed for projection during subsequent years as shown in Table- 5 below.

Table- 5
State's Share of Central Taxes

(Rs. in crore)

2010-11	2011-12 L.E.	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.
7968.62	9562.34	11474.81	13769.77	16523.73	19828.48

Non-Plan Grants from GOI

- 4.22 Non-Plan grant-in-aid from the Centre is received by the State under the award of the Central Finance Commission both for the local bodies and for upgradation of state administration as well. The actual of 2010-11 includes an amount of Rs.508 crores as non-plan grant under Finance Commission award. However, in our assessment Finance Commission grant is omitted from both receipt and expenditure sides.
- 4.23 Other non-plan grants from the Centre include reimbursement of expenditure on Border Roads, Home Guards, Civil Defence, Indo-Bangla Border Check Posts, Security Related Expenditure, compensation for loss of revenue on account of CST/VAT etc. The actual of 2010-11 includes an amount of Rs.458.82 crores on this account. This is adopted as the base and projected at an annual growth of 9 percent for the subsequent years as shown in Table- 6 below.

Table- 6
Non-Plan Grants from GOI

(Rs. in crore)

	2010-11	2011-12 L.E.	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.
Non-Plan Grants	458.82	500.11	545.12	594.18	647.65	705.94

Non-Plan Revenue Expenditure

- 4.24 The major components of non-plan revenue expenditure of the State Government are salary and wages of employees, pension, interest payment, devolution and grant under the award of SFCs, expenditure against CFC grant and other non-plan expenditure on general, social and economic services.

Salary and Wages

- 4.25 The major portion of non-plan revenue expenditure of the State Government is spent on salary and wages of the employees and it accounts for nearly 45 percent of the total expenditure. The number of State Government employees at the end of March, 2008 was about 4.53 lakhs out of which 4.35 lakhs draw salary under non-plan. The actual amount disbursed under salary during 2008-09 in non-plan account was Rs.5584 crores. It increased to Rs.7805 crores in 2009-10 and Rs.10031 crores in 2010-11. This abnormal hike in salary bill is due to switching over to the revised scales of pay with arrear from 01.04.2009 as per recommendation of the Assam Pay Commission, 2008. The actual of 2010-11 amounted to Rs.10031 crores is adopted as the base. This is projected at an annual growth of 14 percent upto 2012-13 and thereafter at 12 percent as suggested by the Working Group on Resources of the Planning Commission.

Pension

- 4.26 Next to salary pension is an important item of non- plan revenue expenditure. The total number of pensioners at the end of March, 2010 was approximately 1.67 lakhs. On an average more than 20,000 employees retire annually and the number of pensioners is swelling steadily over the years. Consequently the pension bill which was Rs.1437 crores in 2008-09 increased to Rs.1769 crores in 2009-10 and further to Rs.2385 crores in 2010-11. The actual of 2010-11 is adopted as the base and projected at 16 percent for the subsequent years. This is also the growth rate suggested by the Working Group of Planning Commission.

Interest Payment

- 4.27 Interest payment is showing a steady growth year after year owing to increase in accumulated debt stock every year. The year end debt stock of the State Government from 2005-06 is shown at Table-10. The actual for interest payment in 2010-11 is Rs.1912 crores. This is adopted as the base and projected at an annual growth of 9 percent thereafter.

Expenditure against Devolution of State and Central Finance Commission

- 4.28 During the forecast period (2012-16) devolution from the SFC and grant-in-aid from the Central Finance Commission is omitted from both receipt and expenditure side.

Other Non-Plan Expenditure

- 4.29 In this category non-salary component of expenditure in respect of all government departments under general, social and economic sectors are clubbed together. The Working Group on State's Financial Resources has suggested an annual growth of 9 percent in respect of other non-plan expenditure. The actual of 2010-11 is adopted as the base and projected at an annual growth of 9 percent thereafter. Table- 7 below summaries the position of non-plan revenue expenditure.

Table- 7

(Rs. in crore)

Items	2010-11 Actual	2011-12 L.E.	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.
1. Salary	10030.59	11434.87	13035.75	14600.04	16352.04	18314.28
2. Pension	2384.53	2766.05	3208.62	3722.00	4317.52	5008.33
3. Interest	1912.12	2084.21	2271.79	2476.25	2699.11	2942.03
4. Devolution of SFC and CFC	357.57	917.05	-	-	-	-
6. Other	3209.20	3498.03	3812.85	4156.01	4530.05	4937.75
Total	17894.01	20700.21	22329.01	24954.30	27898.72	31202.39

Pre-Devolution BCR

- 4.30 On the basis of the foregoing analysis and assumptions about the revenue receipt and non-plan revenue expenditure of the Government of Assam, the pre-devolution Balance from Current Revenues (BCR) is worked out for the period 2012-13 to 2015-16 as shown in Table- 8 below.

Table- 8
Pre-Devolution BCR

(Rs. in crore)

Items	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
A. Revenue Receipt				
1. State Taxes	7306.16	8109.83	9001.91	9992.12
2. Non-Tax Revenue	2871.72	3158.89	3474.78	3822.24
3. Share of Central Taxes	11474.81	13769.77	16523.73	19828.48
4. Non-Plan Grants	545.12	594.18	647.66	705.94
Total- A	22197.81	25632.67	29648.08	34348.78
B. Non-Plan Revenue Expenditure				
1. Salary	13035.75	14600.04	16352.04	18314.28
2. Pension	3208.62	3722.00	4317.52	5008.33
3. Interest Payment	2271.79	2476.25	2699.11	2942.03
4. Others	3388.26	3693.20	4025.59	4387.89
Total- B	21904.42	24491.49	27394.26	30652.53
C. BCR (A - B) (-) deficit/(+) Surplus	(+) 283.39	(+) 1141.18	(+)2253.82	(+)3696.28

- 4.31 The pre-devolution BCR indicates the capacity of the State Government in the matter of resource transfer to the local Government. The above table shows that pre-devolution BCR is negative during the forecast period of 2012-13 only and thereafter becomes positive during last three years of the forecast period 2013-16. This has been possible due to adoption of a favourable rate of growth in respect of State's share in Central taxes as suggested the Working Group on State's Financial Resources. In case of State taxes and non-tax revenues we have adopted a moderate rate of growth at 11 percent and 10 percent respectively. Moreover, on the receipt side, grants recommended by Thirteenth Finance Commission are not taken into consideration in our assessment of the BCR. Apparently, therefore, there will be no fiscal constraint on the State Government in the matter of resource transfer to the local bodies.

**(b) Impact of Implementation of the Recommendations of Previous SFCs
First Assam State Finance Commission (1996-2001)**

- 4.32 The First SFC recommended sharing of some selected State taxes with the local bodies. In terms of their recommendation, the devolution of state taxes and duties was pegged at 2 percent of the net proceeds of state taxes.

- 4.33 Besides, they also recommended certain amount of grants-in-aid to the PRIs and ULBs; debt relief for the ULBs; write-off of outstanding PRI debt as well as some other measures for improvement of financial position of the PRIs and ULBs.
- 4.34 The above recommendations were accepted by Government and Action Taken Report (ATR) laid before the State Legislature. But despite acceptance the recommendations, on the whole these remained unimplemented.

Second Assam State Finance Commission (2001-2006)

- 4.35 The Second SFC recommended global sharing of 3.5 percent of the net proceeds of all taxes and duties collected by the State Government. They also recommended grants-in-aid for the ULBs and write-off of outstanding loans of the PRIs. That apart, they also recommended other measures for augmenting the resource base of local bodies, synchronization of the financial year of PRIs with that of government, termination of dual authority in the matter of granting building permission by the ULBs, framing of separate pay structure for local bodies, separate norms for maintenance of assets, creation of a data bank and a separate SFC Cell in Finance Department.
- 4.36 The above recommendations were selectively accepted by government and ATR laid before the State Legislature. The recommendation relating to devolution and grants were not accepted. Recommendation relating to augmentation of resources, local finance data base and debt relief even though accepted remained unimplemented.

Third Assam State Finance Commission (2006-2011)

- 4.37 The Third SFC submitted its report in two parts – the Preliminary and the Final. The preliminary report covered the first two fiscals 2006-07 and 2007-08. And the final report covered the remaining three years. The preliminary report was submitted on 31.03.2007, by which time the first fiscal 2006-07 came to an end. Hence, the report became effective for one year 2007-08.
- 4.38 The preliminary report recommended global sharing of 10 percent of the net proceeds of all taxes and duties collected by the State Government during 2007-08 and the final report raised the percentage share to 25 percent for the remaining three years. In addition, grants amounting to Rs.81.24 crores was recommended during 2007-08 and Rs.512.22 crores for the remaining three years. The Commission recommended merger of DRDA with ZP and Block with AP and for this purpose an additional devolution of Rs.258 crores was recommended for three years for meeting the salary of DRDA and Block staff. That apart a host of other measures were recommended for improving the financial position of PRIs and ULBs.
- 4.39 The above recommendations were accepted by government but the ATR for the preliminary and the final reports were laid before the State Legislature jointly. As a result the recommendations relating to fiscal year 2007-08 also went by default. Hence, the actual implementation of TASFC report started from financial year 2008-

09. The amount shown in Table- 9 below was released to PRIs and ULBs during the three years of the final report of TASFC.

Table- 9

(Rs. in lakh)

Level of Local Bodies	2008-09	2009-10	2010-11
PRI	4859.97	6762.54	11942.53
GMC	2488.00	4926.31	6278.46
MB/TC	2372.60	4688.54	9216.69
Total	9720.57	16377.39	27437.68

- 4.40 However, the amount recommended by TASFC as grants-in-aid mainly for construction works could not be released due to delay in finalization of DPR and meanwhile the code of conduct for the Assembly poll was imposed. Merger of DRDA and Block staff with ZPs and APs respectively, though accepted was not implemented.

Fourth Assam State Finance Commission (2011-16)

- 4.41 The award period of the Fourth SFC is 2011-12 to 2015-16. The Commission has submitted an Preliminary Report covering the first year 2011-12. The preliminary report recommended global sharing of 14 percent of the net proceeds of all taxes and duties collected by the State Government during 2011-12 with the panchayats and municipalities at all levels. Apart from devolution it recommended grant-in-aid of Rs.334.28 crores during 2011-12 for creation and upgradation of physical infrastructure for PRIs and ULBs. It also recommended 5 percent of the divisible pool to be set aside as incentive fund for the best performing local bodies.
- 4.42 Apart from the incentive fund all other recommendations in the preliminary report of the Fourth SFC are accepted by government and ATR laid before the Legislature. The release of fund against tax devolution started from June 2011. Grant-in-aid is recommended mainly for the purpose of construction of office buildings and staff quarters for PRIs at all levels. An amount of Rs.120 crore is recommended for this purpose. As per latest information, release of this amount is under process. Once this recommendation is implemented PRIs at all levels will have their own office accommodation. And those having office accommodation less than adequate will be able to make extension to their buildings. Similarly, the ULBs will be in a position to upgrade their physical infrastructure so as to improve the quality of Service delivery.

(c) Direct Transfer to Local Bodies by State Government

- 4.43 Tax devolution and grants-in-aid recommended by the SFCs and grants under the award of the Central Finance Commissions are transferred direct to the local bodies under the major head of account "3604 – Compensation and Assignment to Local Bodies" in the State budget.

- 4.44 Apart from the above, every year a substantial portion of the budgetary outlays under plan and non-plan revenue account is earmarked for PRIs and ULBs against transferred subjects. Assam is one of the few States that have prepared the activity mapping in case of the PRIs. The activity mapping document clearly brings out functions, functionaries and funds which are to be devolved at various levels of PRIs. However, only partial devolution of functions has been notified in some selected subjects. Whereas devolution of funds and functionaries still remain to be operationalised. In case of ULBs, even the activity mapping is yet to be done. Given the above ground reality, PRIs and ULBs are not in a position to implement the schemes themselves. Hence, the functionaries of the line departments execute the works from their respective budget heads and accounts classification is done according to purpose.
- 4.45 In the budget for 2011-12, a sum of Rs.5927 crores under non-plan revenue account is earmarked for PRIs and ULBs against various transferred subjects. This accounts for nearly 28 percent of the total non-plan revenue account of the State budget. Similarly, an amount of Rs.2075 crores under plan including State's share of Central plan is earmarked for PRIs and ULBs which accounts for nearly 21 percent of the revenue account under plan. On the whole, roughly 25 percent of the total revenue account of the State budget is earmarked for PRIs and ULBs against the transferred subjects. Major head-wise flow of funds to PRIs and ULBs against transferred subjects is shown at Annexure- 4.2.

(d) Direct Absorption by State of Local Body Expenditure

- 4.46 The panchayat employees in Assam were provincialised with effect from 2nd October, 1991 by the Assam Panchayat Employees (Provincialization) Act, 1999 which came into force retrospectively from 01.10.1991. Accordingly, the salary bill of provincialised panchayat employees used to be met from the respective functional head in the state budget. However, from 2008-09 the salary burden of provincialised panchayat employees are being met from the devolution recommended by the Third SFC and it is booked under the head of account "360 4 – Compensation and Assignment to Local Bodies". Likewise, salary burden of the ULBs are also met out of devolution recommended by the SFC.

(e) Guarantees Provided by State Government on behalf of Local Bodies

- 4.47 It appears from the Finance Accounts of Government of Assam, 2010-11, Volume- 2 that State Government guarantee is outstanding against three urban civic bodies. The maximum amount guaranteed, outstanding principal and interest as on 31.03.2011 against the guaranteed amount is shown in Table- 10 below.

Table- 10 (Rs. in crore)

Name of Civic Body	Maximum amount guaranteed (Principal)	Outstanding Principal	Interest
i) Amguri TC	0.37	0.20	3.06
ii) Barpeta MB	0.62	0.19	1.01

iii) Hojai MB	1.63	0.82	14.14
Total	2.62	1.21	18.21

- 4.48 The above table shows that the borrowed sum of Rs.2.62 crores has yielded interest to the tune of Rs.18.21 crores on 31.03.2011. The combined liability as on 31.03.2011 is of the order of Rs.19.42 crores and it is growing constantly. State Government may take initiative to liquidate the amount through one time settlement to arrest the growing liability.

Debt Position

- 4.49 The standard criteria for determining the debt sustainability of the States are: - acceptable level of the debt-GSDP ratio and the ratio of interest payment to total revenue receipts. Twelfth Finance Commission recommended 28% and 15% as the acceptable levels of debt-GSDP ratio and the ratio of interest payment to total revenue receipts respectively. The Table- 11 below summarises the debt position of the State from 2005-06 to 2010-11.

Table- 11

(Rs. in crore)

Year	Market Loan	Institutional Loan	NSSF Loan	Central Loan	State Provident Fund	Year end total outstanding debt	Debt-GSDP Ratio (%)
2005-06	6704.52	375.11	4602.21	2875.02	3265.39	17822.25	30.83
2006-07	7296.53	417.74	4688.26	2775.31	3614.78	18792.62	29.17
2007-08	7841.09	511.80	4679.66	2708.44	3932.74	19673.73	27.47
2008-09	9855.85	645.26	4697.03	2639.56	4322.97	22160.67	27.95
2009-10	11261.30	690.92	4721.82	2346.38	4812.52	23832.94	25.77
2010-11	11561.34	760.05	5582.28	2238.69	5352.93	25495.28	24.46

- 4.50 It appears from the above Table that outstanding debt position of the State during the award period of Twelfth Finance Commission (2005-10) has come down within the manageable level of 28% of GSDP, as prescribed by the Twelfth Finance Commission. In 2010-11 debt stock has far declined to 24.46% of GSDP, as against the 28.2% of GSDP prescribed by the Assam FRBM (Amendment) Act, 2011 as per award of the Thirteenth Finance Commission.

Interest Payment to Revenue Receipts

- 4.51 The position of interest payment to total revenue receipts in terms of percentage is indicated below:

Table- 12

(Rs. in crore)

Year	Total Revenue Receipts	Interest Payment	Interest Payment to Revenue Receipts Ratio
2005-06	12045.39	1510.12	12.54%
2006-07	13666.95	1515.67	11.09%
2007-08	15324.93	1512.24	9.87%

2008-09	18077.04	1593.33	8.80%
2009-10	19884.49	1832.58	9.22%
2010-11	23004.94	1912.12	8.31%

- 4.52 It appears from above Table that the ratio of interest payment to revenue receipts has been falling persistently and has come down to 8.31% in 2010-11 from 12.54% in 2005-06. The ratio of interest payment to revenue receipts remains well below the 15% benchmark prescribed by the Twelfth Finance Commission.

Government Guarantees

- 4.53 State Government has long since been providing Government guarantees to various State PSUs and Cooperative Institutions for investment in different sectors of the economy against loans given by Banks and Financial Institutions. Since most of the borrowing PSUs failed to discharge guarantee liabilities in time due to their weak financial conditions and became defaulters, Banks and Financial Institutions started invoking the Government guarantees. To honour the Government guarantees invoked by the Banks and Financial Institutions, State Government had initiated a process of one time settlement with the Banks and the Financial Institutions and liquidated major amount of Government guaranteed debt on behalf of the defaulted PSUs and misguided youths. In this way, State Government was able to reduce the outstanding contingent liability arising out of Government guarantees. The Table- 13 below shows the position.

Table- 13

Year	Outstanding Government guarantees at the end of the financial year (Rs. in crore)	
	Principal	Interest
2005-06	1220.56	52.37
2006-07	863.49	40.92
2007-08	897.63	53.68
2008-09	735.42	60.45
2009-10	246.53	61.22
2010-11	186.26	60.79

Consolidated Sinking Fund and Guarantee Redemption Fund

- 4.54 Government of Assam joined the Consolidated Sinking Fund (CSF), a scheme set up by the Reserve Bank of India to facilitate redemption of matured State Development Bonds, by constituting a CSF in 1999-2000. Government of Assam revised the scheme of CSF for redemption of all outstanding loans of the State Government commencing from 2007-08. Under the revised scheme, State Government is to contribute to the CSF on a modest scale of at least 0.5 percent of the outstanding liabilities as at the end of the previous year beginning with the financial year 2007-08. The Corpus comprising the periodic contributions as well as the interest accruing to the Fund has been kept outside the General Revenues of the Government. The

Fund is administered by the Reserve Bank of India subject to such directions/ instructions as the Government may issue from time to time. The year-wise contribution of the Government towards CSF is indicated below: -

Table- 14

Year	Amount (Rs. in Crore)
1999-2000	15.32
2000-01	20.00
2001-02	60.00
2002-03	72.00
2003-04	96.00
2004-05	44.00
2005-06	144.00
2006-07	176.00
2007-08	204.00
2008-09	108.00
2009-10	108.00
2010-11	120.00
Total	1167.32

- 4.55 The total contribution of the Government towards CSF as on 31.03.2011 is Rs.1167.32 crore. State Government has not yet utilized the interest amount of CSF towards redemption of loans of the State Government .
- 4.56 To liquidate future contingent liabilities arising out of Government guarantees, State Government has constituted Guarantee Redemption Fund vide Notification dated 15.09.2009.

Chapter- 5

Review of the Status of Decentralised Governance

(a) Functional Devolution and Activity Mapping

PRI's

- 5.1 Assam is one of the States in the country to have prepared the activity mapping document covering 23 subjects out of 29 subjects listed in the Eleventh Schedule. Way back in 2007 the activity mapping document was issued vide Notification No PDA 336/2001/Pt-III/32 dated 25th June, 2007. The activity mapping clearly defined the functions and functionaries that are to be devolved to each tier of PRIs. However, in respect of fund the amount was not quantified.
- 5.2 Consequent upon finalization of the activity mapping, government orders were issued for devolution in respect of the following 7 subjects out of 23 included in the document.
1. Agriculture including agricultural extension.
 2. Land improvement and soil conservation.
 3. Animal husbandry, dairying and poultry.
 4. Adult and non-formal education.
 5. Education including primary and secondary education .
 6. Khadi, village and cottage industries.
 7. Rural electrification, including distribution of electricity.
- 5.3 Formal orders in respect of other subjects already notified are yet to be issued. Moreover, activity mapping in respect of the remaining 6 subjects are yet to be done.
- 5.4 As per the activity mapping, activities to be performed in each subject are clearly identified for ZP, AP and GP. Of the activities listed in the document, very little is being done at the ground level. Beneficiary identification for some of the Centrally Sponsored Schemes is one such activity which is vested with the GPs. Even this limited activity cannot be carried out satisfactorily due to lack of manpower. That apart PRI functionaries are inducted in various departmental committees with a view to involving them to play an active role in planning and execution of schemes of the respective departments. However, in actual practice this has become a mere formality where PRI representatives have a limited role. In fact, the actual implementation and monitoring is being done through some other departmental committees.
- 5.5 Needless to say, deputation of functionaries from line departments to the PRIs at all levels is a pre-requisite for devolution to be meaningful. But in this regard the approach adopted so far is only partial. Belying the expectation in the activity

mapping placement of functionaries at different levels of PRIs remains more or less in the paper till date.

- 5.6 Similarly, little progress has been made so far in the matter of devolution of fund against transferred subjects as envisaged in the activity mapping. As of now only Central and State Finance Commissions funds are passed on to the PRIs on a regular basis. Apart from this, the GPs get fund under Integrated Child Development Scheme (ICDS) and Total Sanitation Campaign (TSC). Incidentally, the above two schemes also form part of 3 subjects listed in the Eleventh Schedule i.e. Family Welfare, Women and Child Development and Social Welfare. In addition, Central fund channelized through BRGF is received by PRIs at all levels while funds released through MGNREGA is received by the GPs alone.

ULBs

- 5.7 Activity mapping for ULBs in respect of 18 subjects listed in the Twelfth Schedule has not been done so far. In case of ULBs activity mapping could be put on hold because quite a few subjects listed in the Twelfth Schedule are already within the functional domain of the ULBs. The following subjects listed in the Schedule are being implemented by the ULBs as their traditional functions.

1. Water Supply for domestic, industries and commercial purposes.
2. Conservancy and solid waste management.
3. Slum improvement and upgradation.
4. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
5. Burials and burials grounds, cremations, cremation grounds and electric cremations.
6. Cattle ponds.
7. Public amenities including street lighting, parking lots, bus stops and public conveniences.
8. Regulation of slaughter houses.

- 5.8 In view of the above, separate activity mapping was not carried out for the ULBs so long. Of late, Government of Assam has taken a holistic approach on decentralization of power to the ULBs. For this purpose the Assam Municipal Act has been amended on 24th May, 2011. The amended Act seek to transfer functions, functionaries and funds to the municipalities as provided in the Twelfth Schedule.

- 5.9 At the first instance, subjects relating to urban planning including town planning, land use and construction of buildings, slum improvement and upgradation shall be transferred to the respective municipalities. To facilitate implementation an official of the Directorate of Town & Country Planning shall be placed partially at the disposal of the concerned municipalities.

- 5.10 Similarly, roads and bridges within the municipal area shall vest on the respective municipalities. An official of the appropriate level of the State PWD shall be in charge

of implementation whose services will be placed partially at the disposal of concerned municipalities.

- 5.11 Likewise subjects of urban forestry, ecology and environment, safe-guarding the interest of weaker sections of society, vital statistics including registration of births and deaths, planning for economic and social development, urban poverty alleviation etc shall be transferred to the respective municipalities. An official of the appropriate level of the concerned department shall be placed partially at the disposal of the respective municipalities for the purpose of implementation of the above schemes.
- 5.12 Above all, there shall be a Committee consisting of 10 members headed by the Minister, Urban Development Department. The Committee will monitor the progress of transfer of funds, functions and functionaries to the municipalities at regular interval and suggest measures needed for effective implementation of the process of decentralization.
- 5.13 It is evident from the foregoing paragraphs that devolution of functions, functionaries and funds to panchayats and municipalities in respect of the transferred subjects is far below the desired level. Nevertheless, the Government of Assam has adopted an unique approach of creating a panchayat/municipal window in the State budget. In terms of the above approach, every year a substantial portion of the budgetary outlays under plan and non-plan in the revenue account is earmarked for panchayats and municipalities against the transferred subjects. For instance, in the current year a sum of Rs.5927 crores under non-plan revenue account is earmarked for PRIs and ULBs against transferred subjects. This accounts for nearly 28 percent of the non-plan revenue account of State budget. In addition, an amount of Rs.2075 crores, representing about 21 percent, is earmarked under the plan for PRIs and ULBs against transferred subjects. In the absence of suitable administrative machinery under the PRIs and ULBs, the amount earmarked is being spent through the functionaries of the respective line departments. However, the expenditure so incurred is treated for the purposes of panchayats and municipalities.

(b) Financial Accountability

- 5.14 The essence of sound financial management involving transparency and accountability is proper accounting and auditing. A well structured accounting system keeps the records of all funds coming into and going out of an organization. It is a true indicator as to whether financial activities are being carried out in line with the budget and whether the money budgetted are being utilized for the purposes intended for. Needless to say prior finalization of the budget is an essential pre-condition for accounting and its subsequent auditing.
- 5.15 The present system of accounting and auditing of both rural and urban local bodies suffers from various shortcomings relating to the formats used, manner of reporting, disposal of objections and more importantly the way budget is prepared. In this respect the Ministry of Finance, Government of India issued certain guidelines based

on the recommendations of the Eleventh Finance Commission. The guidelines state the C&AG shall be responsible for exercising control and supervision over the proper maintenance of accounts of all three tiers/levels of PRIs and ULBs. The guidelines also stipulated that the Director of Audit (Local Fund) or any other agency shall be made responsible for audit of accounts of the local bodies and shall work under the Technical Guidance and Supervision (TGS) of the C&AG. In addition the formats for budget, accounts and data base on local body finances were also required to be prescribed by the C&AG.

- 5.16 Assam is one of the 19 States which have accepted the TGS model. In accordance with the terms and conditions of the TGS, the audit of PRIs and ULBs are entrusted to the C&AG who shall provide technical guidance and supervision to the Director of Audit (Local Fund), Assam. Despite acceptance of TGS model, compliance of the same at the ground level is far from satisfactory. In general the following shortcomings are noticed.
1. Non preparation or preparation of unrealistic budget.
 2. Non-maintenance of accounts in formats prescribed by C&AG.
 3. Lack of data base which are to be created in prescribed format.
 4. Delay in preparation of monthly and annual accounts.
 5. Inadequacy of centralized agency for timely consolidation of accounts.
- 5.17 In this context, it is pertinent to mention some observations made by the C&AG in the Annual Technical Inspection Report on PRIs and ULBs for the year ending 31st March, 2009.
- 5.18 In respect of PRIs, test audited by the C&AG, it is observed that a good number of GPs have not prepared, approved and adopted the budget for the years 2002-2009 and un-authorizedly spent money without any budgetary allocation. On the other hand, some others have prepared the budget un-realistically having scanty regard to past trend of receipt and expenditure. As a result, estimated receipts are unduly inflated and estimates of expenditure are based on such inflated receipt.
- 5.19 It is also felt that there should be more initiative on the part of government in the matter of adoption of the formats prescribed by C&AG. While a few formats were considered for adoption and incorporated in the Assam Panchayat (Financial) Rules, 2002, other formats relating to monthly and annual accounts and documents pertaining thereto are yet to be introduced and adopted.
- 5.20 The relevant Act and the Rules framed there under require the government to prescribe an authority as primary auditor to conduct audit of the accounts of the PRIs. However, it has been observed that such an authority is yet to be prescribed. Although the Director of Audit (Local Fund) is entrusted as primary auditor to conduct the audit of the accounts of PRIs by virtue of a departmental order issued by government, the relevant Act and Rules are yet to be modified. One of the most distressing factors is that out of a total of 2407 PRIs (GPs- 2202, APs- 185 and ZPs-

20) only 86 units could be audited by the Director of Audit leaving the 2361 units unaudited due to shortage of staff and other facilities.

- 5.21 The above observations made in the Annual Technical Inspection Report for the PRIs are more or less applicable in case of 11 ULBs test audited by the C&AG. As per relevant Act and the Rules framed there under, the budget estimates showing details of probable receipt and expenditure is required to be prepared in the prescribed format at least two months before the close of the year. The test check revealed that only 4 out of 11 ULBs prepared their budget estimates in the prescribed format. The budget estimates so prepared were unrealistic in its assumption of probable income and expenditure. Another 3 ULBs incurred expenditure unauthorisedly without preparing budget estimates while the remaining 4 ULBs did not furnish their budget estimates to audit.
- 5.22 In regard to accounting arrangement, the National Municipal Accounting Manual (NMAM) inter-alia provides for preparation of annual financial statement of income and expenditure and a balance sheet showing the status of assets and liabilities of the ULB at the end of a financial year. This important provision has so far been not acted upon. However, the amended Act inserted provisions for maintenance of accounts, preparation of financial statement and balance sheet. Hopefully these will be implemented from now on.
- 5.23 Internal audit is a vital component to ascertain whether the prescribed system is functioning reasonably well within an organization. It helps to ensure proper enforcement of Acts, Rules and Bye-Laws so that internal control is maintained in all financial activities. The inspection report mentioned that there is no internal auditing in the ULBs of Assam.
- 5.24 Finally there is poor response in finalizing replies to audit observations. Non-compliance and delay in response to audit queries resulted in huge accumulation of outstanding audit objections.
- 5.25 With a view to streamlining the present deplorable state of accounts maintenance and its subsequent audit the Commission would like to make the following suggestions.
1. The annual budget estimates showing the details of estimated receipt and expenditure during the year shall be prepared by each unit of LSG as per the provision of Act and Rules. Invariably the budget estimates should be prepared in the prescribed format. Sufficient care need be taken to make the estimates realistic based on past trend and ground realities. Tendency to inflate receipts and to estimate expenditure based on such inflated receipts should be curbed. Normally the budget making process should start at least two months before so that the finance committee, the board and other stake holder get an opportunity to consider the proposals well in advance. Involvement of citizen may be considered in budget making process.

2. As soon as may be at the close of each month, monthly accounts in prescribed format showing the progressive income and expenditure during the month shall be prepared and after scrutiny by the finance committee placed before the board.
3. Similarly, at the end of each year, annual accounts as per prescribed format showing the details of income and expenditure during the year duly supported by necessary documents shall be prepared. The reasons for major variations and discrepancies may be suitably explored. Before submission to Government the annual accounts should be approved by the respective board.
4. Audit of accounts of panchayats and municipalities shall be conducted as per Articles of 243 J and 243 Z of the Constitution. The CEO, EO and Secretary of the ZP, AP and GP respectively shall ensure that the annual accounts for the year to be audited are closed and made ready for audit before the 15th of May of the succeeding year. At the time of audit the aforesaid officers shall cause to lay before the audit authorities all accounts registers, documents and other subsidiary papers as may be necessary and render all assistance required by them. The objection statement issued by the auditor in course of audit shall be returned back forthwith showing the action taken or proposed to be taken. Similar procedure may be followed in respect of the ULBs. But before that it needs to be ensured that each ULB is provided with a post of Executive Officer for carrying out the job.
5. The delay in finalizing reply to audit observations should be eliminated and prompt response ensured.
6. Above all, the Directorate of Audit (Local Fund) should be suitably strengthened so that the inspection report and the annual consolidated report of audit conducted by them are reported timely and regularly to government.

(c) Administrative Issues

5.26 The administrative set up of panchayats in the State consists of a three tier system – GP at the village level, AP at the intermediate level co-terminus with the Blocks and ZP at the district level. As of now there are 2407 PRIs consisting of 2202 GPs, 185 APs and 20 ZPs within the General Areas of Assam. The Constitution enjoins the State Government to make appropriate legislation regarding devolution of powers and functions to the panchayats in such a way as to enable them to function as institution of self government. In doing so due care is needed to ensure that what is appropriate for a given tier is entrusted to that tier only and not to any higher or lower level. For smooth operation of all the tiers an environment of co-operation among them is needed to be established. All the tiers will have to be equipped with adequate administrative paraphernalia. Initially qualified and skilled manpower has to be put in place at all levels of PRIs to carry out their traditional functions besides implementation of schemes for social and economic development as well as subjects listed in the Eleventh Schedule. The legislative framework for conduct of business of the PRIs include (i) The Assam Panchayat Act, 1994 (ii) The Assam Panchayat Financial Rules, 2002 (iii) The Assam Panchayat (Administrative) Rules, 2002 and (iv) Government instructions issued from time to time. Further, subject to the provisions of the Act, a panchayat may make bye-laws to carry out its business. However,

framing of bye-laws and amendments of Acts and Rules as necessary has not been done so far.

- 5.27 The administrative set up of ULBs in the State are based on three levels viz, (i) a Municipal Corporation for a larger urban area, (ii) a Municipal Board for a smaller urban area and (iii) a Town Committee for transitional area. At present there are 72 urban civic bodies within the General Areas of Assam consisting of 1 Municipal Corporation, 31 Municipal Boards and 40 Town Committees. The administration of urban civic bodies are governed by the provisions of the Guwahati Municipal Corporation Act, 1971, the Assam Municipal Act, 1956 and the Assam Municipal Accounts Rule, 1961 (Rules on Municipal Account and Budget Estimate) as amended from time to time. The Municipal Boards and Town Committees in Assam were functioning so long without an Executive Officer for running day to day administration. Of late, the Municipal Act has ensured putting in place an Executive Officer for each and every Municipal Board and Town Committees.

(d) Role of Parastatals

- 5.28 Activities of parastatals in providing civic services need to conform to those that are listed in the Eleventh and Twelfth Schedules. The rural sector in the State has not, so far, engaged any parastatal or community level bodies in the provision of civic services. Even in the urban sector only GMC has experimented with the idea of outsourcing in respect of solid waste management only.
- 5.29 Linkages between the community level bodies and the concerned local body will depend on terms and conditions of the agreement entered into between them. Obviously, they have to function under the overall supervision and guidance of the concerned local body. Their relationship with each other will be worked out in mutual consultations. Wherever necessary the initiative for creation of parastatal bodies may come from the respective panchayats and municipalities. However, the parastatals shall be accountable to concerned local bodies in all respect.

Chapter- 6

Assessment of the Physical Services provided by the Local Bodies

Level of Services Provided by PRIs

- 6.1 As per the Assam Panchayat Act, 1994, PRIs in Assam are expected to provide core civic Services like maintenance of rural roads, water supply, sanitation, rural parks and gardens, rural electrification, community halls, maintenance of ferries, fisheries and markets. PRIs in Assam are in a fledgling state as yet. Organisational set up is yet to develop fully and hence internal revenue generation is meagre. There is an all around constraint of fixed, manpower and physical infrastructure. Due to financial and physical constraints level of service provided by PRIs are only bare minimum. A quantitative assessment of services with regard to availability, access coverage and quality is difficult to make primarily because of the sporadic nature of services provided. Most of the services now being provided are funded under the centrally sponsored schemes or out of fund received through the award of Central and State Finance Commission. As reported by the department of Panchayat and Rural Development, Government of Assam the services that are centrally being provided by the PRIs with number of existing facilities, and service deficit with number of additional facilities required to be created are shown in Table- 1 below.

Table- 1
Services Provided by the PRIs

Sl. No.	Services Provided	No. of existing facilities	No. of additional facilities to be created
1	Daily Market	838	988
2	Weekly Market	574	1609
3	Ferries	294	601
4	Tourist Spot	100	299
5	Piped Water Supply	732	782
6	Guest House, Community Halls, Parks waiting sheds	4478	12369
7	Public Toilet	1284	3079
8	Play Ground	1194	1928
9	Drain (Km)	5114	5119
10	Cremation Ground	2151	2501
11	Burial Ground	1594	1830

- 6.2 Further, the department of Panchayat and Rural Development has estimated that for creation of additional facilities to make good the services deficit an amount of Rs.6161 crores will be required. They requested the Commission to consider this amount as grant for up gradation of physical infrastructure. Having regard to the financial position of the State government, it is difficult to entertain this proposal in

totality. However, a few items from the list like development of market, cremation and burial grounds have been considered for specific purpose grant.

Level of Services Provided by ULBs

- 6.3 The traditional services that are being provided by the ULBs included (i) Water Supply, (ii) Solid waste disposal, (iii) Street lighting, (iv) Sewerage and sanitation and (v) Storm water drainage. The service level to be attained in respect of all these services as prescribed by the Thirteenth Finance Commission is 100 per cent by the year 2015. In respect of water supply 135 litre per capita daily (LPCD) and continuity of supply during 24 hours has to be ensured. Besides, in terms of coverage, quality and metering water supply connection, 100 per cent achievement is targeted by 2015. Similarly, in regard to solid waste management the target set is 100 per cent by 2015 in terms household coverage, efficiency of collection, segregation and scientific disposal of solid waste. Likewise, 13th Finance Commission has prescribed 100 per cent achievement by 2015 in coverage, quality etc in respect of all other services. The present status of service delivery by the urban civic bodies leaves much to be desired.

Water Supply

- 6.4 Out of 71 urban civic bodies within the General Areas of Assam, at present 40 bodies have their own piped water supply schemes managed either by themselves or through Government through Assam Urban Water Supply & Sewerage Board and Public Health Engineering Department. The present coverage of water supply is only partial and continuity of supply is limited to a few hours during the day. The supply of water in per capita terms is far below the accepted norm of 135 LPCD. The total quantity of water supply from the existing sources is only 90.88 million litres per day covering nearly 11 lakhs people as per 2001 census. As such, per capita availability is only about 83 litres per day, which is far below the accepted norm.
- 6.5 As reported by Urban Development Department the present population in urban areas is roughly 25.24 lakhs. The total quantity of water required daily is 340.70 million litres based on the norm of 135 LPCD. Thus there is a deficit of about 249.82 million litres per day. The department has proposed a sum of Rs.1535 crores per installation of additional water supply plants to make good the present deficit and to attain 100 per cent coverage.

Solid Waste Management

- 6.6 The present level of urban household collection of solid waste is approximately 25 per cent. The extent of segregation at source and scientific disposal of solid waste is nil. At present collection and disposal of solid waste is done manually by the ULBs. Scientific method of disposal of solid waste is yet to be started in the ULBs. The Urban Development Department has proposed an additional sum of Rs.326 crores to ensure 100 per cent coverage.

Street Lighting

- 6.7 As per the present norm street lights is to be provided at a distance of 30 meters from each other. The reported road light of municipalities in Assam is 2697 Km. Accordingly, the requested number of street lights as per existing norm is 89900. As against this the number of street lights in place now is only 34000. However, Government of Assam has provided fund to the municipalities for installation of additional 68297 lights all over the State. Once it is implemented the existing deficiency will be fully met.

Sewerage and Sanitation

- 6.8 In the municipalities of Assam sewerage system is virtually non-existent till now. As proposed by the Urban Development Department a lump sum of Rs.326 crores will be required for bringing the municipalities under the coverage of sewerage system. In order to improve the sanitation facility within municipal areas 236 units of public toilets have been provided. It is estimated that an other 197 units of public toilets are required. The financial impact is estimated at Rs.10.20 crores at an unit cost of Rs.5.18 lakh.

Storm Water Drainage

- 6.9 It is reported that storm water drainage coverage is extended to a length of 355 Km. In order to achieve cent per cent coverage, it is required to be extended to a further length of 2577 Km. The approximate cost of construction per KM is roughly Rs.1 crore. Hence, the additional requirement of fund on this account is Rs.2577 crores.

(b) Inventory of Assets

- 6.10 In the absence of required information and data, it is difficult to make an inventory of assets with its valuation and current use.

(c) Basic Services to Slum Settlement

- 6.11 In Assam slum population was estimated at 5.14 lakhs during 1997 on the basis of 1991 census figure. And a total number of 205 slum pockets were identified in the urban areas. The number of slum population in the urban areas is estimated at 9.36 lakhs during 2002.
- 6.12 The programme for environmental improvement of urban slum was first taken up in Assam during the Sixth Five Year Plan under the 20 point programme. The basic objectives being to improve environmental conditions of urban slums through developmental schemes like paving of roads, construction of storm water drains, community latrines and bath, drinking water, street light etc. This programme continued till Tenth Five Year Plan. In financial term an allocation of Rs.905 crores was made during this period. However, the actual release of fund was limited to Rs.537 crores, and a total number of 67158 slum dwellers were benefitted from the

schemes. Thereafter, National Slum Development Programme (NSDP) was taken up since 1996-97. The main objectives of the programme are to provide drinking water, roads, drains, street lights, adult literacy centres and non-formal education centres, community toilets and baths, shelter improvement etc. for the urban slum dwellers. Against this scheme, Government of India released a total sum of about Rs.18.26 crores during the period 1996-97 to 2005-06. Different number of towns were covered in each year against this scheme.

- 6.13 Recently, Government of India has introduced a new scheme of Integrated Housing and Slum Development Programme (IHSDP) under Jawaharlal Nehru National Urban Renewal Mission (JNNURM). The new scheme will have an integrated approach in ameliorating the living conditions of urban slum dwellers living in a pitiable condition in indecent shelter. At present 16 town in Assam is covered under IHSDP.

Slum Settlement at Guwahati

- 6.14 Guwahati, the capital of Assam, and only premier city in the north-east is afflicted in a big way by the problems of urban slum. The Guwahati Municipal Corporation is the designated authority to look into this problem and to ensure ameliorative measures to relieve the slum dwellers of their pitiable living condition.
- 6.15 According to 2009-10 slum census, the total population of slum in Guwahati is nearly 1.6 lakhs with approximately 24400 families living in the urban areas of the city. It constitutes about 15 per cent of the total population of the Guwahati Metropolitan Area. The ever rising urban population has a tremendous impact on increase in the number of urban slum dwellers. This in turn puts tremendous pressure on urban basic civic Services and infrastructures making the task difficult for the civic body to handle properly.
- 6.16 With a view to ameliorating the living condition of urban slum dwellers, the Ministry of Housing and Urban Poverty Alleviation (MHUPA) introduced the scheme Basic Services to Urban Poor (BSUP) under JNNURM. The basic objectives of the project are to ensure focused attention to integrated development of basic services, provision of such services to urban poor including security of tenure at affordable prices, improved housing, water supply and sanitation coupled with provision of social services like education, health and social security. Above all, it seeks to establish an effective linkage between asset creation and its management and maintenance thereafter. In Guwahati this project is implemented by GMC.
- 6.17 GMC started Slum Housing Project under BSUP in two phases. The first phase was approved by the MHUPA on 5th February, 2008 and project process started in June, 2008. The first phase includes construction of 1232 number of dwelling units, in G+3 buildings located at Fatasil 1104 units, Morasali 64 units and another 64 units at Solapara. Each unit contains two rooms with separate kitchen and both including other facilities. The approved cost of this phase is Rs.53.95 crores consisting of Rs.48.55 crores as Central share and Rs.5.40 crores as State share.

- 6.18 BSUP – Phase II was approved by the MHUPA on 11th February, 2009. It includes construction of 1028 number of dwelling units located at Amingaon. The design of building is G+3 and the specifications of units is the same as in phase I. The approved cost is Rs.54.49 crores and the share of GOI and State is Rs.49.04 crores and Rs.5.45 crores respectively. In respect of phase II, 80 per cent of State development work is completed.
- 6.19 Apart from BSUP, another programme viz, Rajiv Awaas Yojana (RAY) is being implemented under the aegis of MHUPA. The primary objective of this newly launched scheme is to have a slum free city. For Guwahati city a sum of Rs.76 lakhs is received to carry on the preparatory works under phase I of the scheme. The preparatory works include:
- Establishment of a RAY - City treatment cell.
 - Conducting Socio-economic survey of all slums through empanelled NGOs.
 - Preparation of slum MIS.
 - Mapping of all the slums through GIS.

Chapter– 7

Assessment of Finances of PRIs

- 7.1 Paragraph 4 (i), (ii) & (iii) of the TOR requires the Commission to have regard among other considerations, to 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, the resources of the State Government and demands thereon and the resources of the local bodies for the five years commencing on 1st April, 2011 on the basis of the level of collection made during 20 08-09 from taxes, duties, tolls and fees levied by them, the potential for raising additional revenue from the existing sources available to them and the scope for better financial management consistent with efficiency and economy in expenditure.
- 7.2 There are 27 districts in Assam out of which 21 districts are in the General Areas and the remaining 6 districts are constituted as Six Schedule Areas. Two Autonomous Hill Districts of Karbi Anglong and North Cachar and 4 districts of Kokrajhar, Udalguri, Chirang and Baksa constituting the Bodoland Territorial Areas District (BTAD) are treated as excluded areas under Article 243 M. Hence, our assessment is made for the General Areas only.
- 7.3 In keeping with the Constitutional mandate under Article 243 B, the Assam Panchayat Act, 1986 was replaced by the Assam Panchayat Act, 1994. The revised Act adopted a three tier Panchayati Raj System comprising Gaon Panchayat (GP) at the village level, Anchalik Panchayat (AP) at the block level and Zilla Parishad (ZP) at the district level. Although the number of districts in the General Areas of Assam is 21, the districts of Kamrup and Kamrup (Metro) is treated as a single entity and hence the numbers of ZPs are confined to 20. The numbers of APs coterminus with development blocks are 185. At the base level the total number of GPs are 2202. The total rural population covered by PRIs at all level is 20198790 which constitutes nearly 88 percent of the total population of the State. The total Area covered by PRIs at all level is 40658.64 Sq Km constituting nearly 52 percent of the total geographical area of the State.
- 7.4 As per relevant provisions of the Assam Panchayat Act, 1994, the number of elected representatives of PRIs at all level is shown in Table- 1 below.

Table- 1
Elected Representatives of PRIs

Designation	ZP	AP	GP	Total
President	20	185	2202	2407
Vice-President	20	185	2202	2407
Member	380	1832	19818	22030
Total	420	2202	24222	26844

A. Revenue

- 7.5 The main sources of revenue of PRIs are (i) Tax and non-tax sources statutorily allocated to them, (ii) resource transfer from the State under the award of SFCs, (iii) grants-in-aid from Government of India under the award of Central Finance Commissions and (iv) grant-in-aid from GOI for implementation of poverty alleviation programmes including State's share thereof.

Tax and Non Tax Revenue of GPs

- 7.6 The taxation powers of GPs are enumerated under Section 25 of the Assam Panchayat Act, 1994. Table- 2 below summarizes the taxation powers of GPs.

Table- 2
Taxation Powers of GPs

1. (a) Tax on house and structure within the local limits.
(b) Tax on trades and callings carried on or held within the local limits of its jurisdictions, a tax on the basis of the total annual income accrued from such trade and calling.
 2. (a) A duty in the shape of additional stamp duty on all payments for admission to any entertainment.
(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 by the GP within its jurisdiction.
(d) A lighting rate, where arrangement for lighting of public street and places is made by the GP within its jurisdiction.
(e) A conservancy rate, where arrangement for deaning private latrines, urinals is made by the GP within its jurisdiction.
 3. (a) A tax on sale of firewood and thatch, conservancy and slaughter house.
(b) Private hats (markets) and private fisheries.
(c) Shops, pharmacies, tailoring, laundry, hair cutting saloon, carpentry works, automobile workshops, TV, VCR, radio and tape recorder repairing shop.
(d) Cultivable land lying fallow for two consecutive years, at a rate not exceeding 25 paise per bigha for every year, being payable jointly or severally by the owner of such land.
(e) A cess or fee on (i) registration of cattle sold within the local area, (ii) licence for starting tea stall, hotel, sweet meat stall, restaurants and (iii) carts, carriages, bicycles, boats and rickshaws of any kind.
- 7.7 It appears from the list of taxes allocated to the GPs that house tax and tax on trades are the main source of their tax revenue. But the actual collection of taxes depends primarily on the existence of legal and administrative framework. The Assam

Panchayat (Financial) Rules were framed in 2002 after 8 years of enactment of the principal Act in 1994. The Rules lay down the maximum limit of taxes that a GP can levy on a house or on a trade. The Assam Panchayat Act, 1994 provide that for imposition of levies, the PRIs shall have to frame bye-laws indicating the rates etc of taxes to be collected by them. To our knowledge, such bye-laws are yet to be framed. Naturally, this has dampened any enthusiasm that the PRIs might have had in the matter of mobilization of their own resources. More importantly, the post of Tax Collector is lying vacant in 1705 GPs out of 2202 and 314 GPs are running without a Secretary being in position. Similar is the situation in respect of the APs and ZPs. In this backdrop, it would be optimistic to expect any better performance in the matter of internal resource mobilization by the PRIs. On the contrary, it tended to encourage their dependence on exogenous financial support either from the State or the Central governments. This undesirable tendency needs to be curbed once and for all. Hence in order to motivate the PRIs to become pro-active in internal resource mobilization, the required legal and administrative frameworks need to be firmly put in place.

- 7.8 Apart from house tax and tax on trades, all other sources of revenue allocated to the GPs are in the nature of fees, fines, tolls, cess etc. Hence these can be categorized as non-tax revenue. However, the distinction between tax and non-tax revenue being rather fine scanty regard is paid by the employees entrusted with the job in maintaining separate accounts for tax and non-tax revenues or in furnishing bifurcated data. The Commission is therefore severely handicapped to make a distinction between tax and non-tax sources.
- 7.9 By and large, non-tax revenue accrue to the GPs from services provided and user charges levied, tolls, fees and fines imposed by them. As stated earlier GPs are not fully functional with adequate staff and machinery so the level of service delivery is minimal. As a consequence user charges in shape of water rate, conservancy rate, lighting rate etc are also nominal. As of now, the GPs derive bulk of their internal revenue from sources like hats, ferries and fisheries within their respective jurisdiction.
- 7.10 The Commission adopted Fiscal Year 2008-09 as the base as per its TOR. Accordingly, a set of questionnaire was circulated to all concerned with a view to obtaining accurate data particularly about the income and expenditure of the PRIs having Fiscal Year 2008-09 as the base. In response the Commission received the feedback in bits and pieces from different districts. In most cases, apart from inconsistencies and mis-classifications item-wise details of collection were lacking. Moreover, consolidation of information was not done from any quarter. As a result, the Commission had considerable trouble in consolidating the inadequate materials. Anyway, the Commission is fairly convinced that any further extension of time granted to them will not produce a better result. After consolidation and compilation of the materials received, it is found that the actual collection of taxes by the GPs in 2008-09 amounted to Rs.79.22 lakhs and that from non-tax sources Rs.516.88 lakhs. Based on the above actual collection of 2008-09 the projection for the subsequent years up to 2015-16 has been made. Having regard to the narrow base and limited

flexibility of local taxes a modest annual growth of 5 percent per annum has been assumed for the purpose of projection.

Tax and Non-Tax Revenue of APs

- 7.11 The taxation powers of APs are laid down under Section 57 of the Assam Panchayat Act, 1994 which is reproduced in Table- 3 below.

Table- 3
Taxation Powers of APs

1. (a) To 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 kutcha road or any bridge vested in it or under its management.
 - (b) Tolls in respect of any ferry established by it, or under its management.
 - (c) A surcharge on land revenue at the rate of two paise per rupee.
 - (d) 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 repair of such works.
 - (e) A tax on supply of water and lighting.
 - (f) A tax on profession, trade, calling, manufacture and production.
 - (g) A fee for cinema halls, bricks or tile kilns, Saw mills timber depots, rice mills and haulers, fairs, confectionery and bakery, private fisheries or vegetable gardens used for commercial purposes.
- 7.12 It appears from the above Table that APs are allowed to levy a tax on supply of water and lighting apart from profession etc tax. To our knowledge taxes on profession etc are levied by the State Government and not assigned to the PRIs so far. All other sources allocated to the APs are of the nature of non-tax revenue. Strictly speaking a water rate falls within the category of non-tax revenue since it envisages a quid-pro-quo. However as the relevant Act treated it as a tax item, we are inclined to put it under tax revenue.
- 7.13 Although the Act empowers the APs to levy non-tax revenue in the shape of tolls, fees, cess etc, they do not seem to have exploited these sources to any great length. At present bulk of their non-tax revenue accrue from leasing out of hats, ferries and fisheries within their jurisdiction. As per usual procedure, hats, ferries and fisheries the annual sale value of which is upto Rs one lakh are settled by APs while those exceeding Rs one lakh and less than Rs three lakhs are settled by the ZPs. The proceeds from such settlement are apportioned at the ratio of 20:40:40 among the ZPs, APs and GPs respectively.
- 7.14 As per information received from the field, the actual collection of tax revenue by the APs during 2008-09 amounted to Rs.12.22 lakhs and from non-tax sources amounted to Rs.626.58 lakhs. Based on the above actual collection of 2008-09 the projection for the subsequent years upto 2015-16 has been made assuming an annual growth of 5 percent.

Tax and Non-Tax Revenue of ZPs

7.15 The taxation powers of ZPs are laid down under Section 95 of the Assam Panchayat Act, 1994 which are reproduced in Table- 4 below.

Table- 4
Taxation Powers of ZPs

1. (a) To levy tolls in respect of any ferry established by it under its management.
- (b) To levy the following fees and rates.
 - (i) Fees on the registration of boat and vehicle.
 - (ii) 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 by notification.
 - (iii) Fee for licence for fair and mela.
 - (iv) Lighting rate where arrangement for lighting public streets and places is made by the ZP within its jurisdiction and
 - (v) Water rate, where arrangement for supply of water for drinking, irrigation or any other purpose is made by the ZP within its jurisdiction.

7.16 It transpires from the above Table that the sources of revenue allocated to the ZPs mostly belong to the category of non-tax revenue, However, the ZPs have reported a small amount of collection under tax revenue as well.

7.17 As stated earlier their main source of non-tax revenue is from leasing out hats, ferries and fisheries the sale value of which is more than Rs.1 lakh and less than Rs.3 lakhs. However, the proceeds from such leases are shared in the ratio of 20:40:40 among the ZPs, APs, and GPs respectively.

7.18 The actual collection of tax revenue of the ZPs in 2008-09 was Rs.8.19 lakhs and non-tax revenue Rs.246.71 lakhs. Based on these actual figures, the projection for subsequent years up to 2015-16 has been made assuming an annual growth of 5 percent.

7.19 The Table- 5 below summarizes the internal revenue position of PRIs at all levels from 2008-09 to forecast up to 2015-16.

Table- 5
Internal Revenue Position of PRIs

Level of PRIs	2008-09 Actual	2009-10 Est	2010-11 Est	2011-12 Est	2012-13 Est	2013-14 Est	2014-15 Est	2015-16 Est	Total 2012-16
(Rs Lakhs)									
Zilla Parishad									
Tax Revenue	8.19	8.60	9.03	9.48	9.96	10.45	10.98	11.52	42.91
Non-Tax Revenue	246.71	259.05	272.00	285.60	299.88	314.87	330.62	347.15	1292.52

Anchalik Panchayat									
Tax Revenue	12.22	12.83	13.47	14.15	14.85	15.60	16.38	17.19	64.02
Non-Tax Revenue	626.58	657.91	690.80	725.34	761.61	799.69	839.68	881.66	3282.64
Gaon Panchayat									
Tax Revenue	79.22	83.18	87.34	91.71	96.29	101.11	106.16	111.47	415.03
Non-Tax Revenue	516.88	542.72	569.86	598.35	628.27	659.68	692.67	727.30	2707.92
Total Tax Revenue	99.63	104.61	109.84	115.34	121.10	127.16	133.52	14018	521.96
Total Non-Tax Revenue	1390.17	1459.68	1532.66	1609.29	1689.76	1774.24	1862.97	1956.11	7283.08
Grand Total	1489.80	1564.29	1642.50	1724.63	1810.86	1901.40	1995.49	2096.29	7805.04

- 7.20 One important point that emerges from the foregoing analysis is that all tiers of PRIs are simultaneously vested with taxation powers by the Assam Panchayat Act. This may give rise to an overlapping situation or even encroachment of each others jurisdiction. In this context mention may be made that the Acts of Karnataka and Orissa have vested all powers of taxation solely to the GPs at the base level. Similar is the case in Madhya Pradesh also. However, Rajasthan have entrusted taxation powers to all tiers of PRIs. When all tiers are simultaneously authorized to levy taxes, there may be scope for double taxation and encroachment of mutual jurisdiction. Hence, each tier will have to be vigilant so that it does not happen.

B. Transfer from State Government

(a) Assigned Taxes

- 7.21 Article 243 I (11) of the Constitution mandated that the State Finance Commission shall 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.
- 7.22 In this context, the Second State Finance Commission of Assam for the first time recommended global sharing of a percentage of the net proceeds of all States taxes and duties with the Panchayat during their award period from 2001-2006. In view of global sharing they did not favour assignment of any particular tax to the Panchayat.
- 7.23 Similarly, the Third SFC of Assam also recommended a global sharing of certain percentage of the net proceeds all taxes and duties collected by the State with the Panchayat during 2006-2011. Keeping in view the global sharing they did not recommend assignment of any tax to the Panchayats. This recommendation has been accepted by Government.
- 7.24 The present Commission in its interim reports submitted in March, 2011 covering the period 2011-12 also did not recommend assignment of any tax to the PRIs. As such, transfer from State to the PRIs on account of assigned taxes is nil.

(b) Share in State Taxes

- 7.25 State taxes are shared with the panchayats at all levels on the basis of the recommendations of successive SFCs. In this regard the recommendations of the Third SFC were valid for the period 2006-07 to 2010-11. Incidentally, the Third SFC

submitted its report in two parts. In the first part, an Interim Report was submitted covering two fiscals 2006-07 and 2007-08. By the time the Interim Report was submitted on 31-3-2007, the first year 2006-07 came to a close and hence there was no recommendation for that year. For the next year 2007-08 the recommended devolution was 10 percent of the net proceeds of all taxes collected by the State both to the panchayats and municipalities out of which the total share of panchayats at all levels was Rs.264.69 crores. The shares of GPs, APs and ZPs were Rs.132.35 crores, Rs.79.40 crores and Rs.52.94 crores respectively.

- 7.26 The final report of TASFC recommended devolution of 25 percent of the net proceeds of all State taxes to panchayats and municipalities covering the period 2008-09 to 2010-11
- 7.27 Based on the above recommendations, the amount allocated to the Panchayats at all levels during 2008-09 was Rs.641.86 crores. The corresponding shares of each tier were Rs.320.93 crores, Rs.192.56 crores and Rs.128.37 crores for GPs, APs and ZPs respectively.
- 7.28 The amount allocated during 2009-10 to Panchayats at all levels was Rs.679.07 crores. The respective share of GPs was Rs.339.54 crores, APs Rs.203.72 crores and ZPs Rs.135.81 crores.
- 7.29 During 2010-11, the allocated amount to Panchayats at all levels was Rs.716.69 crores. The inter-tier distribution was Rs.358.35 crores for GPs, Rs.215.00 crores for APs and Rs.143.34 crores for ZPs. PRIs share in State taxes is presented in a tabular form below.

Table- 6
Share of PRIs in State Taxes

(Rs in crore)

Year	GP		AP		ZP		Total	
	SFC Award	Release	SFC Award	Release	SFC Award	Release	SFC Award	Release
2007-08	132.35	34.46	79.40	8.71	52.94	3.01	264.69	46.18
2008-09	320.93	36.27	192.56	9.17	128.37	3.16	641.86	48.60
2009-10	339.54	54.65	203.72	9.65	135.81	3.33	679.07	67.63
2010-11	358.35	66.62	215.00	12.47	143.34	4.33	716.69	83.42
Total	1151.17	192.00	690.68	40.00	460.46	13.83	2302.31	245.83

(c) General Purpose Grant.

- 7.30 Grants-in-aid play a significant role in the scheme of resource transfer from the State to the sub-statal bodies. Grant-in-aid may be for general purpose which is unconditional and its utilization is left to the discretion of the recipient body. Usually general purpose grant is intended to cover the assessed post devolution revenue gap, if any. The PRIs were left with comfortable revenue surplus after the devolution recommended by the last SFC. Naturally therefore, the Third SFC did not recommend any general purpose grant to the PRIs. Neither the State Government released any

general purpose or untied grant to the PRIs during this period. Hence, this may be treated as nil.

(d) Special Purpose Grant

- 7.31 Special purpose grant is intended to upgrade the standard of administration and creation of physical infrastructure or for meeting special problems. Hence these are tied to specific projects, scheme or issues and can not be diverted for any other purpose. The Third SFC recommended generous grants to PRIs for special purpose.
- 7.32 TASFC recommended an amount of Rs.15.53 crores as grant to PRIs during 2007-08. This amount was meant for filling up of post lying vacant at all levels of PRIs and also to create new post whenever necessary as per prevailing norm. It is gathered that since the vacant posts were not filled up nor any new post created, this amount remained unutilized.
- 7.33 For training of the elected representatives and official functionaries of PRIs including that of other line departments, the TASFC recommended a sum of Rs.2.96 crores in 2007-08 followed by Rs.3.07 crores in each of the subsequent three years upto 2010-11. It is reported that the training programmes were integrated with the Centrally Sponsored Scheme of BRGF. Accordingly State's share thereof was met from plan fund.
- 7.34 During 2008-09 an amount of Rs.46.38 crores was recommended by TASFC as grant to meet the accumulated arrear salary of Secretaries. However, the amount released by GOA was Rs.36 crores.
- 7.35 TASFC recommended a grant-in-aid of Rs.10 crores during 2008-09 for setting up of a Satellite Communication System (SATCOM) for the PRIs. According to information gathered this amount could not be utilized.
- 7.36 TASFC recommended a grant-in-aid of Rs.100 crores to the ZPs at the rate of Rs.5 crores to each ZP. This amount was phased out over three years Rs.30 crore each for 2008-09 and 2009-10 and Rs.40 crores for 2010-11. The ZPs as the nodal agencies would distribute this amount to APs for construction of Multipurpose Rural Halls in the market places of bigger villages by obtaining viable project reports. It is reported that this amount also could not be made available to the ZPs in the absence of viable DPR.
- 7.37 Finally, TASFC recommended annual grant of Rs. 98.80 crores for three years beginning from 2008-09. This amount was intended for routine maintenances of 26906 Km rural roads including 4675 Semi-Permanent Timber (SPT) bridges and rural functional and residential buildings. This was supposed to be implemented by State PWD on behalf of the PRIs. This amount was also not utilized for the intended purpose.

(e) Transfer for Agency Functions

7.38 By and large, transfer from the State to PRIs for agency functions relate to States share of various Centrally Sponsored Poverty Alleviation Programmes. State share is usually met from the budgetary allocation under the plan. In the absence of reliable and authentic data the year-wise amount of transfer on account of agency functions could not be gathered. However, for the purpose of assessment of PRIs finances, it is presumed that such transfers will be matched by corresponding expenditure. In case of excess or shortfall adjustments can be carried out in the following years.

C. Transfer from the Central Government

(a) Finance Commission Grant

7.39 Transfer from the Central Government to augment the resources of PRIs takes place under the award of the Central Finance Commissions or through discretionary transfer from the Central Ministries for implementation of poverty alleviation programmes. In this regard the Twelfth Finance Commission (TFC) recommended a sum of Rs.20,000 crores for the five year period 2005-10 to all State as grant-in-aid to supplement the resources of PRIs.

7.40 The interse distribution of the above amount among the States as recommended by TFC was 40 percent population, 10 percent geographical area, 20 percent distance from highest per capita income, 10 per cent index of deprivation and 20 per cent revenue effort. Based on the above criteria, the share of Assam for the five years period 2005-10 worked out to Rs.526 crores at the rate of Rs.105.20 crores annually. Against the awarded amount of Rs.526 crores, the amount released by GOI was Rs.368.20 crores which was passed on to the PRIs by the State Government. The year-wise break up is indicated in Table- 7 below.

Table- 7
Award of TFC for PRIs (Rs crores)

Year	Award of TFC	Amount Released by GOI	Amount utilized
2005-06	105.20	52.60	
2006-07	105.20		50.04
2007-08	105.20	52.60	52.60
2008-09	105.20	52.60	52.60
2009-10	105.20	210.40	212.96
Total	526.00	368.20	368.20

7.41 Thereafter the Thirteen Finance Commission had submitted its report covering the period 2010-15. They recommended a sum of Rs.63,050 crores for the five years period to all States as grant-in-aid to supplement the resources of PRIs.

7.42 The principles adopted by the Commission for interse distribution among the states were 50 percent population, 10 percent area, 10 percent distance from highest per capita income, 15 percent index of devolution, 10 percent SC/ST population and 5 percent CFC grant utilization index. Based on above principles the share of PRIs in

Assam amounted to Rs.1577.59 crores. The amount so recommended has two components viz, basic grants amounting to Rs.1031.51 crores and performance grants Rs.546.08 crores. The Commission suggested that States may appropriately allocate a portion of their share of the general basic grant and performance grant, to the excluded areas in proportion to the population of these areas. This will be an additionality to the Special area basic and performance grant recommended by them. Accordingly, Government of Assam set apart a sum of Rs.136.02 crores and Rs.71.99 crores as basic and performance grant respectively for the excluded areas. Thus, share of General Areas stands reduced to Rs.895.49 crore as basic grant and Rs.474.09 crore as performance grant. The basic grant is unconditional and its release is subject to submission of a utilization certificate for the previous installment drawn. No other documentation is needed. However the release of performance grant is subject to fulfillment of nine conditionalities stipulated by the Commission. The year-wise phasing is indicated in Table- 8 below. It may be mentioned that fund flowing under the award of CFC to the PRIs is in addition to flows from the State Government.

Table- 8
Award of Thirteenth Finance Commission for PRIs
(Rs in crore)

Year	Award of 13 th FC		Release by GOI		Utilization	
	Basic	Performance	Basic	Performance	Basic	Performance
2010-11	127.51	-	73.44	-	73.44	
2011-12	147.88	50.57	71.67 *	25.28	71.67	
2012-13	172.87	118.64				
2013-14	204.80	139.88				
2014-15	242.43	165.00				
Total	895.49	474.09				

* 2nd installment of 2010-11

(b) Agency Functions

7.43 The PRIs receive substantial amount of funds from the Central Ministries for performing agency functions on behalf of them. These amounts are not routed through the State budget. As such authentic data about receipt and expenditure against this item is not available to the Commission. As stated in the foregoing paragraph (e) above, the Commission assumed that receipt and expenditure will cancel each other.

D. Capital Account Receipts & Debt Status

7.44 So far PRIs in Assam have not taken resort to borrowing from financial institutions or from public, they did not receive any loan from the State Government either. As a consequence, capital account receipts of the PRIs may be treated as nil.

- 7.45 However, records reveal that a small amount of loan from the State Government is outstanding against the PRIs even now. In this regards the First SFC mentioned that the outstanding debt of PRIs against GOA was Rs.46.40 lakhs as on 31-03-2002. They further added that this amount was disbursed by the then Local Self Government Department in between the period 1953-54 to 1970-71. In fact, there has been no fresh addition or discharge to the said outstanding amount thereafter. In the meantime the composition of the borrowing local bodies underwent several changes and the lending department has also been changed to the Panchayat & Rural Development Department. It is doubtful that records of such old loan will be available at either end. It therefore, carries no sense in reflecting this amount in accounts year after year.
- 7.46 Having regards to the position as stated above, the First SFC recommended write off of this amount way back in 1996. It was also reiterated by the Second and the Third SFCs. It appears from the latest available accounts that the amount has not been written off as yet. The Commission therefore, reiterates the recommendations of earlier SFCs to write-off this amount.

E. Expenditure on Revenue Account

- 7.47 By and large, revenue expenditure of PRIs can be grouped under the following sub-heads viz, (i) expenditure on administration, (ii) traditional civic functions, (iii) maintenance of community assets, (iv) agency functions on behalf of Central Government, (v) agency functions on behalf of State Government and (vi) interest payment, if any. However, agency functions on behalf of the Central and State Governments are mainly carried out under various Centrally Sponsored Schemes formulated by the Union Ministries of Panchayati Raj and Rural Development. Consequently, the Central and the State shares thereof are met from the plan allocation of the respective governments. Therefore, it has no impact on the non-plan revenue account of the PRIs.

(a) Expenditure on Administration

- 7.48 The major portion of the administrative expenditure of PRIs relates to pay and allowances of the employees followed by remuneration and sitting allowances of the elected representatives. It also includes office expenses like stationery and printing, wages, furniture and fixtures, rents and rates, telephone, postage, travelling and daily allowances of officials on tour and other contingent expenditure.

Salary Expenditure

- 7.49 While making assessment of the salary requirements of PRIs, the Commission in its Interim Report adopted the actual of 2008-09 as the base. Thereafter, it was projected at an annual growth of 10 percent to arrive at the estimated requirements of 2011-12. The additional financial impact on account of revision of pay arising out of the Assam Revision of Pay Rules, 2010 was also taken into account. However, for

the remaining period upto 2015-16, salary burden is worked out on the basis of the number of employees actually in position now.

- 7.50 As per the 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 for each ZP, AP and GP respectively. This is excluding the posts of Chief Executive Officer (CEO) for ZPs and Executive Officer (EO) for APs. These posts are currently filled up on deputation from State Government. However, for the purpose of calculating the salary burden of PRIs it would be appropriate to include these posts also so that the salary burden of PRIs are truly reflected.
- 7.51 As of now, there are 20 ZPs and according to norm they are eligible to 360 number of Grade III and Grade IV staff. But the staff actually in position is 166. Apart from that the ZPs are entitled to have one post each of Chief Executive Officer, Chief Accounts Officer and Chief Planning Officer. At present only the post of CEO is filled up on deputation from State Government. The number of staff actually in position is therefore 186.
- 7.52 Similarly, there are 185 APs and as per norm they are entitled to have 1480 number of Grade III and Grade IV staff. However, Grade III and Grade IV staff actually in position is 435. The APs are also entitled to have one post of Executive Officer. The post of EO is filled up either by Panchayat cadre officers or from ACS cadre. It is reported that 101 panchayat cadre officers are now posted as EO. The remaining 84 is presumably deployed from ACS cadre. Accordingly, the number of staff actually in position is 620.
- 7.53 The GPs are 2202 in number and as per norm they are not entitled to any Grade I or Grade II staff. One Secretary and one Tax Collector under Grade III and one Peoncum-Chowkidar under Grade IV is admissible to the GPs. The GP Secretaries are filled up by both graduate and non-graduate incumbents. Incidentally, incumbents in both the categories are enjoying the same scale of pay. At present, there are 1660 graduates and 228 non-graduates holding post of Secretary. In the remaining 314 GPs the post is lying vacant. Tax Collector is in position in 497 GPs and lying vacant in 1705 GPs.
- 7.54 The entire position is summarized in Table- 9 below showing the position each tier-wise and in each category of post.

Table- 9
Existing Norm and Staff in Position of PRIs

Category of Post & level of PRIs	No of ZP/AP/GP	Present Norm	Total Staff as per norm	Staff in position
(1)	(2)	(3)	(4)	(5)
Zilla Parishads (ZP)				
1. Chief Executive Officer	20	1	20	20
2. Chief Accounts Officer	20	1	20	-
3. Chief Planning Officer	20	1	20	-

4. Head Assistant	20	1	20	-
5. UDA	20	2	40	16
6. LDA	20	4	80	49
7. Accountant	20	1	20	12
8. Junior Engineer	20	1	20	9
9. Tax Collector	20	2	40	7
10. Driver	20	1	20	14
11. Grade IV	20	6	120	59
Total ZP	20	21	420	186
Anchalik Panchayats (AP)				
1. Executive Officer				
a) Panchayat Cadre	185	1	185	101
b) ACS Cadre	-	-	-	84
2. UDA	185	1	185	28
3. LDA	185	2	370	152
4. Tax Collector	185	2	370	99
5. Grade IV	185	3	555	156
Total AP	185	9	1665	620
Gaon Panchayats (GP)				
1. Secretary Graduate	2202	1	2202	1660
Secretary, non-graduate	-	-	-	228
2. Tax Collector	2202	1	2202	497
3. Grade IV	2202	1	2202	578
Total GP	2202	3	6606	2963
Grand Total	2407	33	8691	3769

7.55 The above Table clearly brings out the number of posts currently being filled up against each category and each tier of PRIs. Hence, for the purpose of working out the salary burden of PRIs our calculation is based on the number of employees as shown in column (5) of the above Table. The total financial implication for salary payment of the existing employees is worked out in the revised scales of pay which became effective from 1-9-2009. At the first instance, basic pay of each category of post in the pre-revised scale is determined. This is done taking into account the minimum plus maximum of pre-revised scales divided by two and fixed at the stage available. At the next step, fixation benefit in the revised scale is allowed as per formula evolved by the Pay Commission and accepted by government. Having determined the band pay, grade pay is allowed as per latest decision of government enhancing the grade pay of 13 scales in PB 1 and PB 2. Dearness allowance at the rate of 51 percent of pay plus grade pay is allowed. House rent allowance is 12 percent for the ZPs and 10 percent for the APs and GPs. Medical allowance is admissible at a flat rate of Rs.350 per month.

7.56 Based on the above assumption, the salary burden for the year 2010-11 of each tier of PRIs is worked out at Rs.4.50 crores for ZPs, Rs.14.86 crores for APs and Rs.64.54 crores for GPs totalling to Rs.83.90 crores. The details of calculation is shown at Annexure- 7.1.

- 7.57 It may be mentioned that the projected salary of PRIs in 2010-11 as included in our interim report was Rs.80.58 crores against Rs.83.90 crores worked out now vide Annexure- 7.1. The revised calculation is on the higher side mainly because it takes into account the salary burden of CEOs and EOs of Z Ps and APs respectively. These posts are usually manned by ACS cadre officers and their salary is booked under the respective head of account in the State budget. On the contrary, the calculation in the interim report was based on actual expenditure which did not reflect the salary expenditure of CEOs and EOs. However, for any meaningful accounts classification, the salary of all functionaries should be booked under the major head of account to which their services are placed. It would therefore be appropriate to meet the salary burden of these officers from the major head of account "3604 Compensation & Assignment etc". This will not impose any extra financial burden on State exchequer because there will be corresponding reduction of expenditure in the head of account from which these officers draw their salary now. In keeping with this approach, the Commission is inclined to adopt the figure of Rs.83 .90 crores worked out during 2010-11 as the base for the purpose of projection in subsequent years upto 2015-16. Projection is made assuming an annual growth of 10 percent. Due to this revised calculation there may be some escalation in the gap earlier assessed for 2011-12 in the interim report. However, there will be no additional devolution or grant during 2011-12 to cover any such gap.
- 7.58 It is pertinent to maintain that the additional ToR mandated the Commission to recommend a suitable staffing pattern with corresponding revised scales of pay for the employees of PRIs. In keeping with the additional ToR, the Commission will separately suggest a staffing pattern for the PRIs along with corresponding pay scales. The additional annual financial impact thereof has not however been taken into account for purpose of gap assessment of the PRIs, since the staffing pattern will be subject to governments approval. It is precisely because of this new staffing pattern that the Commission refrained from taking any view on the posts lying vacant as per existing norm.

Wages

- 7.59 Apart from salary wages of casual employees constitute an important element of revenue expenditure of the PRIs. It is reported that there are 1812 casual employees out of which 1573 are engaged at GP level, 214 at AP level and 25 at ZPs. These casual employees belong to Grade- III category and are paid at a flat rate of Rs.4500 per month. The annual financial impact for payment of wages is Rs.978.48 lakhs at the rate of Rs.849.42 lakhs for the GPs, Rs.115.56 lakhs for the APs and Rs.13.50 lakhs for the ZPs. The same amount is projected for all the years from 2012-13 to 2015-16.

Remuneration of Elected Representatives

- 7.60 Next to salary and wages remuneration of the elected representatives constitutes an important element of expenditure of the PRIs. The Assam Panchayat (Administrative) Rules, 2002 prescribed the rate of remuneration for the President, Vice-President

and Members of each tier. In case of ZP the prescribed rate is Rs.2000, Rs.1500 and Rs.700 per month for the President, Vice-President and Members respectively. For AP it is Rs.1500, Rs.1000 and Rs.500 per month for the President, Vice-President and Members respectively. While in case of GP it is Rs.1000, Rs.600 and Rs.300 per month for the President, Vice-President and Members respectively.

- 7.61 The rates of remuneration fixed a decade ago is now regarded as inadequate by the incumbents. Consequently, there is a growing demand for its upward revision and in this regard the Commission received a lot of representations during its field visit. Admittedly, the existing rate of remuneration is low and the demand for upward revision is understandable. It is pertinent to point out that the urban development department recently made an upward revision of the remuneration rates for Chairman, Vice-Chairman, and Commissioner of Municipalities and Town Committees. It is also pertinent to mention that as per relevant Rules the remuneration and sitting allowance of elected representatives of PRIs is required to be met from their internal resources. Thus it is directly linked to tapping of internal revenue by the PRIs. In the given situation, the Commission is inclined to suggest that Government may fix a suitable upper limit which the PRIs shall abide by depending on their capacity to pay without taking recourse to diversion of fund from elsewhere. This would also give a fillip to the PRIs to become pro-active in internal revenue mobilization. The revised rates suggested by P&RD Department seem reasonable the annual financial implication of which is worked out and shown at Table- 10 below.

Table- 10
Remuneration of Elected Representatives of PRIs

Level of PRI	No of incumbent	Rate per month (Rs)	Annual Cost (Rs Lakhs)
Zilla Parishad			
1. President	20	10000	24.00
2. Vice President	20	7500	18.00
3. Member	380	3500	159.60
Anchalik Panchayat			
4. President	185	7500	166.50
5. Vice President	185	5000	111.00
6. Member	1832	2500	549.60
Gaon Panchayat			
7. President	2202	5000	1321.20
8. Vice President	2202	3000	792.72
9. Member	19818	1500	3567.24
Total	26844	-	6709.86

For the purpose of our assessment however we have not taken into account the revised rates as government have not taken a decision on this as yet. Commission however recommend that the revised rates as given in the Table above may be accepted by government.

Sitting Allowance

- 7.62 Apart from remuneration, the members of each tier of PRIs are entitled to sitting allowance under the provision of the Assam Panchayat (Administrative) Rules, 2002. But the President and Vice-President of any tier of the PRIs are not entitled to this benefit. The rate of sitting allowance is equal to the rate of daily allowance admissible to the officers of corresponding grade while on tour. The pre-revised rate of daily allowance on tour was Rs.120 per day. However, the Assam Revision of Pay Rules, 2010 has enhanced the rate of daily allowance on tour to Rs.240. This enhanced rate will now be admissible to the members of PRIs as sitting allowance. Based on the number of sitting per year, the annual financial implication at pre-revised rate was Rs.1.58 crores. Henceforth, it will be double this amount per year at Rs.3.16 crores.

Miscellaneous Expenditure

- 7.63 In this category is included all sorts of office expenses plus minor repair and maintenance including community assets. The breakup of expenditure against each item is not available separately. Moreover, the level of these expenditure is subject to availability of fund after meeting the salary burden. As such in the base year such expenditure is almost negligible. It would be appropriate to set apart an amount of Rs.1 lakhs per month for each ZP, Rs.50,000 for each AP and Rs.20,000 for each GP so that they can look after petty repair and maintenance after meeting office expenses. It would require an amount of Rs.66.35 crores annually.

(b) Civic Functions

- 7.64 The core civic functions of the PRIs relate to water supply and sanitation. Apart from this they are also expected to look after solid waste disposal, street lighting etc. However, due to manpower and resource constraint they have not been able to perform these functions effectively so long. For the first time, Twelfth Finance Commission (TFC) allowed the grants for the PRIs recommended by them to be utilized to improve the service delivery by the PRIs in respect of water supply and sanitation. Accordingly, from 2005-06 to 2009-10, the amount awarded by TFC has been utilized for the purpose of water supply and sanitation even though a small amount thereof was utilized for other purposes like computerization of accounts, creation of data base and maintenance of income generating assets.

(c) Expenditure on Maintenance of Community Assets

- 7.65 In the matter of maintenance of community assets, the present practice is that if any fund is available after meeting the salary burden and other contingent expenditure, that amount is utilized for this purpose. Consequently, the expenditure, if any, on the account is negligible. Moreover, segregated data on maintenance of community assets is not available to the Commission. Therefore, it is suggested in a preceding paragraph that a fixed sum may be allocated to each tier of PRIs which would enable them to look after petty repair and maintenance works.

(d) & (e) Expenditure on Agency Functions

- 7.66 As noted earlier, PRIs are expected to perform agency functions on behalf of the Central and State Governments. Such agency functions on behalf of the Central Government has been growing tremendously over the years. They relate to implementation of Centrally Sponsored Schemes like MGNREGS, NRHM, BRGF, ARWSP, IAY, PMGSY, SSA etc. The amount is released directly to PRIs and not routed through the State budget. Hence, any comprehensive data on fund inflows and outflows is not available. The respective shares of the Central and State governments against these schemes are met from the plan allocation. For the purpose of assessment of revenue gap of the PRIs, it is presumed that inflow and outflow will cancel each other.

(f) Expenditure on Interest

- 7.67 As of now, PRIs in Assam have not taken resort to borrowing from market, financial institutions or the government. As a result, expenditure on account of interest payment may be treated as nil.

F. Expenditure Incurred Directly by State Government on behalf of Local Bodies (Salaries etc)

- 7.68 By virtue of the Assam Panchayat Employees (Provincialisation) Act, 1999 which came into force with retrospective effect from 1-10-91, the services of 4565 Grade III and Grade IV employees were provincialised with effect from 2-10-91. As a result salary payment of the aforesaid provincialised employees was met from the respective major head of account in the State budget upto 2007-08. Thereafter, on the recommendation of TASFC the salary burden of provincialised panchayat staff are being met from the fund transferred to PRIs as devolution under the award of TASFC. In view of this it can no longer be treated as expenditure incurred directly by State Government on behalf of PRIs.

G. Deferred Expenditure

- 7.69 No proposal is received by the Commission from any quarter relating to deferred expenditure of the PRIs. In this context it may be recalled that TASFC recommended a sum of Rs.46.38 crores during 2008-09 for payment of deferred salary of GP Secretaries.

H. Capital Expenditure

- 7.70 TASFC recommended a sum of Rs.100 crores for construction of multipurpose rural halls. Apart from this they suggested an amount of Rs.1000 crores approximately for consideration of Government of India for the purpose of office buildings of the PRIs at all levels. The construction of multipurpose rural halls did not come up because suitable DPR could not be finalized timely. In regard to office buildings no positive

response was received either from GOI or from the Central Finance Commission. As a result there is hardly any expenditure under non-plan capital account.

- 7.71 In this backdrop, the Commission in its Interim Report worked out the requirement of fund for provision of office accommodation to all tiers of PRIs and also staff quarters to employees on a selective basis. The total cost of construction was estimated at Rs.601.42 crores and one fifth of this amount equal to Rs.120.28 crores was recommended as grant-in-aid for the year 2011-12. It is recommended that the balance amount would be provided as grant to the PRIs during the next four years upto 2015-16 at the rate of Rs.120.28 crores per year. The details of cost calculation is shown at Table- 11 below.

Table- 11
Estimated Cost of Construction of PRI Buildings

Level of PRI	No of Units	Per Unit Cost (Rs. Lakh)	Total Cost (Rs. Lakh)
1. ZP Office Building	20	125.00	2500
2. AP Office Building (New)	88	28.00	2464
3. AP Office Building (Extn)	97	21.00	2037
4. Multipurpose Hall, AP	149	125.00	18625
5. BDO Quarter for AP	185	6.30	1166
6. Grade III Quarter for AP	185	3.40	629
7. Grade IV Quarter for AP	185	2.10	388
8. Office Building GP (New)	602	11.00	6622
9. Office Building GP (Extn)	1600	8.50	13600
10. GP Secretary Quarter	2202	3.40	7487
11. Grade IV Quarter for GP	2202	2.10	4624
Total	-	-	60142

- 7.72 Apart from functional and residential buildings recommended in the Interim Report, the PRIs at all levels has approached the Commission with various proposals for creation and improvement of physical infrastructure. These include cremation and burial grounds, improvement of hats and weekly markets, piped water supply, drains, public toilets, play grounds, mini stadia, yoga centres, tourist spots, parks, waiting sheds, libraries, guest houses, computer centres, cold storages and the like. The total financial involvement of such proposals runs into several thousand crores. There are similar demands from the urban local bodies involving thousands of crores. Apparently, the Commission cannot take cognizance of all these proposals with the limited resources in sight. More importantly, the Commission is mandated by its ToR to have regard among other considerations, to the resources of the State Government and the demands thereon in particular, on account of expenditure on law and order, civil administration, debt servicing and other committed expenditure.
- 7.73 Having regard to the above constraints, the Commission is left with no option but to become selective in the matter of picking up the demands of PRIs. Some of the demands like improvement of hats and markets and construction of cremation and burial grounds are common to all. Apart from this, a few ZPs Barpeta, Darrang,

Dibrugarh, Nagaon, Tinsukia, Silchar, Karimganj and Morigaon have asked for construction of cold storage duly supported by DPR. These few items may be considered during the next four years under grants-in-aid.

Hats and Markets

- 7.74 The unit cost for construction/improvement of markets for ZP is taken at Rs.150 lakhs, for APs at Rs.50 lakhs and for GPs at Rs.25 lakhs. Construction of two markets each for the ZPs and APs and one each for the GPs may be taken up. At this rate the total cost for ZPs would be Rs.60 crores, Rs.185 crores for the APs and Rs.550.50 crores for the GPs. The year-wise phasing from 2012-13 to 2015-16 may be done in the following manner. Every year five ZPs may be selected at the rate of Rs.15 crores per year. In case of APs, for the first three years 46 APs may be selected at a cost of Rs.46 crores each year. In the final year 47 APs will be taken up at Rs.47 crores. In case of GPs, 550 GPs may be selected in the first three years and the remaining 552 in the final year. The cost per year will be Rs.137.50 crores each in the first three years and Rs.138 crores in the final year.

Cremation and Burial Grounds

- 7.75 The estimated cost of construction of cremations and burial ground is Rs.8 lakhs each. This includes earth filling, development of site, erection of platform, hall cum waiting shed, boundary wall, electrification and sanitary installations etc. In each ZP and AP one cremation and one burial ground may be set up at an estimated cost of Rs.16 lakhs each. The total cost for the ZPs would amount to Rs.3.20 crores at the rate of Rs.80 lakhs per year. In case of APs total cost would be Rs.29.60 crores at the rate of Rs.7.36 crores for the first three years and Rs.7.52 crores for the final year.

Cold Storage

- 7.76 The Commission has received proposals for construction of cold storage for 8 ZPs viz, Barpeta, Darrang, Dibrugarh, Nagaon, Tinsukia, Silchar, Karimganj and Morigaon. Out of these proposals, the DPR submitted by ZP, Silchar is the lowest at Rs.3 crores. The Commission is inclined to accept Rs.3 crores as the estimated cost of construction of a cold storage. Two ZPs may be covered in each year at the rate of Rs.6 crores per year.
- 7.77 Table-12 below summarizes the estimated cost of upgrading the physical infrastructure of PRIs during the four years beginning from 2012-13. However, all construction works may be complemented through State PWD including functional and residential buildings mentioned at Table- 11.

Table- 12
Upgradation of Physical Infrastructure of PRIs

(Rs. Lakhs)

Item	No of Unit	Unit Cost	Total Cost	2012-13	2013-14	2014-15	2015-16
1. Markets for ZPs @ 2 each	40	150	6000	1500	1500	1500	1500
2. Markets for APs @ 2 each	370	50	18500	4600	4600	4600	4700
3. Markets for GPs @ 1 each	2202	25	55050	13750	13750	13750	13800
4. Cremation/Burial Ground for ZPs @ 1 each	20	16	320	80	80	80	80
5. Cremation/Burial Ground for APs @ 1 each	185	16	2960	736	736	736	752
6. Cold storage for 8 ZPs	8	300	2400	600	600	600	600
Total	-	-	85230	21266	21266	21266	21432

I. Net Budgetary Position

7.78 Based on the foregoing analysis and assumptions, the internal revenue, non-plan expenditure and fresh capital expenditure of PRIs at all levels and the gap assessed during the years 2012-13 to 2015-16 is summarized in Table- 13 below. Tier-wise position is indicated at Annexure- 7.2 to 7.4.

Table- 13
Net Budgetary Position of PRIs

(Rs Lakhs)

Particulars	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.	2012-16 Total
A. Revenue Receipt					
1. Tax Revenue	121.10	127.16	133.52	140.18	521.96
2. Non-Tax Revenue	1689.76	1774.24	1862.97	1956.11	7283.08
Total- A	1810.86	1901.40	1996.49	2096.29	7805.04
B. Revenue Expenditure					
1. Salary	10151.40	11166.54	12283.20	13511.52	47112.66
2. Wages	978.48	978.48	978.48	978.48	3913.92
3. Remuneration	1341.97	1341.97	1341.97	1341.97	5367.88
4. Sitting Allowance	315.41	315.41	315.41	315.41	1261.64
5. Admn Expenditure	6635.00	6635.00	6635.00	6635.00	26540.00
Total- B	19422.26	20437.40	21554.06	22782.38	84196.10
C. Capital Expenditure					
1. Functional & Residential Building as per Table- 11	12028.50	12028.50	12028.50	12028.50	48114.00
2. Others as per Table- 12	21266.00	21266.00	21266.00	21432.00	85230.00

Total- C	33294.50	33294.50	33294.50	33460.50	133344.00
D. Total Expenditure (B+C)	52716.76	53731.90	54848.56	56242.88	217540.10
E. Assessed Gap (A-D)	50905.90	51830.50	52852.07	54146.59	209735.06

J. Review of Fiscal and Financial Management

- 7.79 It can well be conceded that PRIs in Assam are languishing in a primitive stage of evolution in the matter of fiscal decentralization and grass root level governance. This points to the need for greater emphasis not only from the PRIs but from the government and other stakeholders as well so that decentralized governance can be put in place on a firm footing at the lowest level. The position that emerges now is far from being satisfactory. The present scenario is marked by a deficiency syndrome. There is an all round scarcity of financial resources. And more importantly, manpower is far below the required level. Lack of physical infrastructure like functional buildings, road connectivity, electricity and transport bottleneck are formidable obstacles. As a consequence, service delivery is at rock bottom level. The ground reality is that devolution of funds, functions and functionaries as it should be under the notified activity mapping has not taken place at all. The inevitable fall out is that PRIs in Assam deliver only limited number of services to its constituents like identification of beneficiaries, BPL families, processing of application and issue of job cards, payment for work done and issue of no objection certificate etc. As regards statutorily mandated core civic services their performance level is poor.
- 7.80 Given the above scenario, PRIs at all levels has mobilized internal resources to the extent of Rs.14.90 crores during 2008-09 both from tax and non-tax sources. This is slightly better than the assessment of TASFC which was Rs.9.10 crores for that year. As reported by TASFC the actual collection from tax and non-tax sources during 2005-06 was Rs.7.86 crores. It went up from Rs.7.86 crores in 2005-06 to Rs.14.90 crores in 2008-09 and further to Rs.23.46 crores in 2010-11. As a percentage of Gross State Domestic Product (GSDP) it went up from 0.013 in 2005-06 to 0.018 in 2008-09 and 0.023 in 2010-11. However, their internal revenue mobilization in relation to state taxes collection is gradually going down. It was 0.54 percent of state tax collection in 2005-06 but went down to 0.36 percent in 2008-09 and further to 0.31 percent in 2010-11. This decelerating trend might have serious impact on local body grant awarded by the Central Finance Commission. It may be recalled that in the matter of interse distribution of local body grant the TFC adopted the criterion of revenue effort 10 percent with respect to State's own revenue and another 10 percent with respect to GSDP. In this context internal revenue mobilization by the PRIs assumes a great significance.

Additional Resource Mobilisation

- 7.81 Additional Resource Mobilisation (ARM) plays a vital role in sustaining fiscal consolidation as well as to bring about a positive turn around in the financial health of an organization. There is no denying the fact that PRIs in Assam have not been able to make much head way in normal revenue collection let alone fulfilling the

target of ARM given to them. In this context mention may be made that TASFC fixed a target of Rs.50 crores in 2008-09, Rs.55 crores in 2009-10 and Rs.60 crores in 2010-11 as ARM for the PRIs at all level. It is evident from the actual collection of 2008-09 that it relates to the current level and that the target of ARM given to them by the TASFC was not considered at all. It is surprising that during 2008-09, 20 ZPs together raised Rs.2.55 crores both as tax and non-tax revenue. Likewise, 185 APs raised only Rs.6.39 crores and 2202 GPs raised Rs.5.96 crores totalling Rs.14.90 crores at all levels during the year. It clearly brings out the total apathy of the PRIs to raise revenue from sources statutorily allocated to them. There seems to be a general tendency to shy away from levying tax for fear of public criticism. But it is untenable because people will pay taxes or levies provided they get some service in return.

- 7.82 However, the PRIs in general may not be solely responsible for the stalemate in internal revenue mobilization. Though the Constitutional Amendment empowered them with powers and authority in this regard, but at the same time subjected them to have access to such resources as the State Legislature may, by law, confer on them. It is precisely in this context that the Assam Panchayat Act, 1994 empowers all the three tiers of PRIs to levy taxes, duties, tolls and fees. But the broad features of taxation as enumerated in the Act are subject to such rules as may be framed in this behalf by the State Government.
- 7.83 Accordingly, the Assam Panchayat (Financial) Rules was framed in 2002 and amended in 2004 which prescribes the maximum limit that the GPs can levy on houses and structures and on trades and callings et c. This necessitates framing of bye-laws indicating all details relating to tax base, rates of taxes, exemption limit, manners and time of collection and so on. To our knowledge relevant bye-laws are yet to be framed. Unless the required legal framework along with an appropriate administrative machinery are put in place, it would be futile to expect PRIs to become pro-active in augmenting internal revenue generation.
- 7.84 As mentioned earlier, the Assam Panchayat Act simultaneously empowers all the three tiers to levy and collect taxes. Nevertheless, the main thrust is laid on the GPs and two important items of taxes viz tax on houses and structures and tax on trades etc are entrusted to the GPs. On the contrary, the present norm laid down a staff strength of three for GP offices which includes a Secretary, a Tax Collector and a Grade IV. The worst situation is that in most GPs even the full strength of three is not always there. For instance, out of 2202 GPs 300 GPs are now running without a Secretary in position. Worse still, the post of Tax Collector is lying vacant in 1705 GPs. The staff strength is no better in upper two tiers either. In the given situation PRIs can not be expected to function effectively and augment revenue mobilization.
- 7.85 Apart from house tax and tax on trades etc, PRIs at all levels are empowered to levy and collect non-tax revenue from user charges, tolls, fees, fines etc. These are collected from levies imposed on places of worships or pilgrimage, fairs and melas where sanitary arrangements are provided, water rate, lighting rate, conservancy rate where such facilities are provided to the public. As already noted, service delivery being extremely poor, the yield from user charges or other services related

return is only nominal. As a result, major portion of revenue in the non-tax category is derived from sale and settlement of market, ferries, fisheries and ponds. These are settled annually by inviting sealed tenders by the APs where the annual sale value is less than rupees one lakh and by the ZPs where the annual sale value is more than rupees one lakh and less than rupees three lakhs. The sale proceeds are apportioned at the ratio of 20:40:40 between ZP, AP and GP respectively. With a view to augmenting revenue from these sources, the annual sale value may be determined having regard to the prevailing market price. This may be done every year before inviting tenders for leasing out markets, ferries and fisheries. The annual sale value may be revised every-year depending upon the size of business and economic activities that take place.

- 7.86 The present condition of markets, ferries and fisheries run by the PRIs are reported to be in a deplorable condition. The markets are having no permanent structures, drainage, sewerage, public conveniences and other amenities are also non-existent. Storage facilities are not there. Accordingly, PRIs in general approached the Commission for adequate fund to upgrade the infrastructure in respect of revenue generating assets like markets, ferries and fisheries. Keeping in view the resource position of the State Government, it may not be possible for the Commission to satisfy one and all to the desired extent. Anyway, the Commission would like to provide a token grant to the PRIs so that they can renovate at least one or two markets within their respective jurisdiction. Now that Central Finance Commission grant is, by and large, unconditional they may integrate CFC grant with that of the SFC grant for the purpose of upgrading the revenue generating assets. With gradual expansion of business activities and emergence of new business hubs in rural areas, it may be necessary to set up new markets at such places. Grant recommended by CFC and SFC may be pooled together supplemented by their own resources to accomplish these tasks.
- 7.87 It is essential for fiscal decentralization to be meaningful that PRIs exploit the full potential from all sources allocated to them. For this purpose, the relevant rules and bye-laws should be put in place at the first instance. Moreover, the rules need not put a cap on the rate structure as is being done presently in case of house tax and tax on trades etc. Rather than fixing a maximum limit, the rules may prescribe minimum rate leaving the rate of actual levy at the discretion of the PRIs. Apart from rate fixation, the exemption limit, revision of rates, manner of collection etc may also be left to them. There may be suitable provision for periodic revision of the rate structure. All these measures will enable PRIs to play a more pro-active role in mobilization of internal revenue.
- 7.88 TASFC mentioned that PRIs are running a number of minor irrigation works but not levying any water rate or user charges. They recommended formation of Water Users Association which will collect water charges from the beneficiaries and use the revenue so collected for operation and maintenance of irrigation works. This may be implemented forthright if not done already. In fact, user charges may be realised from the beneficiaries in all cases where services are provided by PRIs to meet at least a part of the operation and maintenance costs.

- 7.89 All the previous SFCs unequivocally recommended transfer of the issuance of birth and death certificate from the Health and Family Welfare Department to the PRIs. This may be given effect to immediately. In return for issue of these certificates, PRIs may realize a nominal fee from the incumbents.
- 7.90 Above all there is an absolute need to spread awareness among the people that these institutions belong to them and can only thrive with their support and active cooperation. People will only be eager to pay and collect receipts which serves as a valid document for many other purposes. Simultaneously there is a great need to sensitize both the elected representatives and the official functionaries of PRIs about their role in augmenting the internal revenue of PRIs. All these measures put together might bring about a paradigm shift in the right direction.

Expenditure Management

- 7.91 Apart from their traditional civic functions, the activities of PRIs should cover all the 29 subjects listed in the Eleventh Schedule of the Constitution. In case of Assam, activity mapping document was notified way back on 25th June, 2007 devolving 23 subjects covering 17 departments. The activity mapping document clearly states the activities to be performed at the levels of ZP, AP and GP. It also mentions the functionaries to be deputed at each level. However, the activity mapping did not quantify the fund to be transferred against such activity. But the fact remains that in spite of having a well structured activity mapping, precious little has been done in the matter of devolution of functions, functionaries and fund. In respect of the transferred subject the respective line departments still play a dominant role.
- 7.92 In regard to their traditional civic functions, the biggest challenge before the PRIs is shortage of manpower at each level. It is further aggravated by resource constraint and lack of economic infrastructure. In most cases GP offices are a one man institution. Moreover, while ZP and AP offices have at least some semblance of civil infrastructure, GP offices are totally denied of that. Most of the GP Offices are located in far flung areas having poor connectivity. Usually, GP Secretary being a single-handed officer, during his absence on field visit or tour, the GP office very often remain closed. This being the ground reality, the delivery of mandated services to the citizen is poor. One of the traditional functions of PRIs is maintenance of community assets but scanty regard is paid in this respect.
- 7.93 In the given situation, the main component of revenue expenditure of the PRIs is payment of salaries to their employees followed by remuneration and sitting allowances of the elected representatives. It is evident that during 2008-09 expenditure on salary, remuneration etc amounted to Rs.63.93 crores constituting 0.079 percent of GSDP. In contrast their internal revenue mobilization during the year was 0.018 percent of GSDP. In fact their revenue collection during the year is only about 23 percent of their salary expenditure. Similarly, their salary and remuneration expenditure escalated to Rs.95.58 crores during 2010-11 representing 0.093 percent of GSDP. Their internal revenue collection being 0.023 percent of GSDP. It is evident that salary burden of PRIs is disproportionately high in relation to

their own income in spite of the fact that full sanctioned strength is not in position now. If the vacant positions as per existing norms are filled up or the staffing norm is revised it will further distort the ratio between own income and salary expenditure. It would therefore be imperative for the PRIs to augment income from sources given to them so that it covers at least 50 percent of their establishment expenditure.

- 7.94 The main reason for high establishment cost is disproportionately large number of GPs. While in Kerala GPs have an average population of 30,000 in case of Assam it is only about 9000. In this context the statutory provision is that each GP will have a population ranging between 6000 to 10000. But in actual practice there are now 225 GPs having population less than 6000. This has not only reduced the viable size of GPs but escalated establishment cost as well. It would be appropriate to reconstitute the GPs through merger and reorganization so that the population size of each GP conforms to the statutory limit of 6000. It would also cut establishment costs significantly.

Chapter- 8

Assessment of Finances of Urban Local Bodies

- 8.1 Before enactment of the 74th Constitutional Amendment Act, every states in the country had their own urban local bodies in differe nt forms set up under their respective municipal acts. Assam had its own munici pal act way back in the colonial days viz. the Assam Municipal Act, 1923. Long after independence the said act was replaced by the Assam Municipal Act, 1956 which as amended following the 74th amendment of the Constitution and again in 2011 is currently in force. But until the enactment of the 74th Constitution Amendment Act, the ULBs had no consti tutional sanction behind them and very often these bodies we re run on adhoc basis leading to frequent suspension and termination of the elect ed bodies. It is the 74th Amendment which for the first time accorded consti tutional status to the ULBs and recognised them as the third tier of government.
- 8.2 Art 243 Q in Part IX A of the Constitution as i nserted under the 74th Amendment Act provided for setting up of three distinct categorie s of ULBs in every State:
- (a) a Nagar Panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area,
 - (b) a Municipal Council for a smaller urban area, and
 - (c) a Municipal Corporation for a larger urban area.

In keeping with the above constitutional mandate, Assam has three categories of ULBs viz.

- (a) a Town Committee (TC) for a transitional or emergin g urban area,
 - (b) a Municipal Board (MB) for a comparatively smaller urban area; and
 - (c) a Municipal Corporation for a larger urban area.
- 8.3 As of now, there are 89 ULBs in Assam consisting of one Municipal Corporation ie, Guwahati Municipal Corporation (GMC), 32 MBs and 56 TCs. Out of these 72 ULBs consisting of 1 MC, 31 MBs and 40 TCs are within th e General Areas the remaining 17 ie, 1MB and 16 TCs fall within the jurisdiction of Schedule VI areas which are excluded from the purview of State Finance Commissi on (SFC). The list of ULBs falling within the jurisdiction of General Areas is at Anne xure- 8.1
- 8.4 As per 2001 census report, Assam was lagging behind the rest of the country in the matter of urbanisation with only 12.90 percent of t he population living in urban areas compared to approximately 28 per cent for the country as a whole. In the preceding decade Assam's rate of urbanisation was 11.1 per cent against the all India figure of 26.13 per cent. However, in the last two decades, the decadal rate of growth of urban population in the State has been mu ch faster than that of the country. As a result, the urban civic bodies are required to serve a large number of urban population and to tackle problems of higher m agnitude.

- 8.5 The total urban area of the State is 961.77 Sq/ km which accounts for 1.23 per cent of State's total geographical area of 78438 Sq/km. However, the urban area net off Schedule VI areas is 672.97 Sq/km representing 0.88 per cent of States total geographical area. Out of this, MBs and TCs together cover an area of 456.18 Sq/km and GMC covers 216.79 Sq/km.
- 8.6 For the purpose of assessment of municipal finances, the MBs and TCs can be grouped under a single category as their duties, responsibilities and sources of revenue are similar. Moreover, they are also governed by the provision of the same set of Act and Rules. They are also under the administrative control of the same department of government i.e., Urban Development Department (UDD) and administered through the Directorate of Municipal Administration. The only difference between them is that each MB is composed of not less than 10 but not more than 30 elected members. While each TC is composed of not less than 4 but not more than 10 elected members. The second category is represented by the Municipal Corporation i.e., GMC which is governed by the provisions of the Gauhati Municipal Corporation Act, 1971 and it is under the direct administrative control of Guwahati Development Department (GDD) of Government of Assam.

A. (a) Revenue of MBs and TCs

(i) Tax Revenue

- 8.7 The MBs and TCs are empowered by the relevant provisions of the Assam Municipal Act, 1956 to levy and collect taxes, fees and tolls, or any of them, within their respective jurisdiction. The list of taxes, fees and tolls leviable by the MBs/TCs is at Annexure- 8.2
- 8.8 The principal source of tax revenue of the ULBs is the holding tax which is popularly known as house tax. The holding tax is an integrated system of taxation under which many other charges like water tax, lighting tax, latrine tax and urban immovable property tax are simultaneously collected. By and large, the levies listed against items (a) to (f) at Annexure 8.2 fall within the category of tax revenue. All other levies in the nature of fees, tolls, fines and penalties listed in the annexure may be categorised as non-tax revenue. However, segregated figures of collection from tax and non-tax measures are usually not available as the civic bodies do not maintain separate data head-wise and very often club them together.
- 8.9 The basis of holding tax as well as other charges collected along with it, is the annual value of holding. A holding means a well demarcated plot of land held under one title or agreement. The annual value of a holding is determined on the basis of gross annual rent expected from letting out the holding. Where the holding is not let out, the annual value is determined by comparison with the annual value of let out holdings in the neighbourhood. Once the annual value is determined the rates of house tax and other ancillary charges are fixed as a certain percentage of the annual value.

- 8.10 The assessment of holding tax and other ancillary charges collected along with it is done once in every five years. An assessor is appointed by the respective MBs/TCs under section 86 of the Assam Municipal Act with the approval of the government for assessment/reassessment of the annual value of holdings and fixation of local taxes. On demand by the assessor, the owners submit returns of rent on annual value of holdings with description of holdings within 15 days. These returns are verified on the spot by the assessor following which he prepares a valuation list under section 76 of the Assam Municipal Act determining the annual value equal to the amount of rent expected from letting out the holding. The rent so determined is regulated by the Assam Urban Rent Control Act, 1972. In terms of the said Act "Standard Rent" in relation to any house refers to the annual payment calculated at 7.5 per cent of the aggregate amount of the estimated cost of construction and the market price of land including local taxes. And the monthly rent is calculated at one twelfth of the annual amount. In case of holding having a house used as residence by the owner, the annual value will be less by 25 per cent than the annual value fixed on letting basis under section 79 (2) of the Assam Municipal Act. Whereas under section 79 (3), the annual value shall not exceed 6 per cent of the estimated cost of erection provided the building is vested in government.
- 8.11 After preparation of the valuation list by the assessor, the rates of taxes as a certain percentage of annual value of holdings are fixed by the respective MBs/TCs under section 80 of the Act. Following fixation of rate an Assessment Register is prepared under section 81. Thereafter, the valuation list and the assessment register are published by the respective MBs/TCs under section 94. The process is thus completed and the ULBs do not have to seek any further approval from the State Government for implementation of the same.
- 8.12 Given the above statutory provisions, the performance of ULBs in general in the matter of collection of their own tax revenue does not seem to be satisfactory. The yawning gap between annual demand and actual collection bears ample testimony to their under performance. For instance, the actual collection of tax revenue as reported by the ULBs in 2006-07 was Rs 1229 lakhs against the annual demand of Rs 2659 lakhs representing barely 46 per cent of total demand. That it is not an aberration is evident from the development of subsequent two years. In 2007-08, the demand – collection ratio was 45 per cent and it further plummeted to 34 per cent in 2008-09. That the ULBs in general have failed to exploit the full potential of their own sources of tax revenue is apparent from this yawning gap between demand and collection. It is also indicative of the fact that huge amount of revenues are getting stucked up as arrears from year to year without any sustained effort to realise them.
- 8.13 Apart from the mis-match between demand and collection, municipal revenue suffer greatly due to the recalcitrant attitude of the civic bodies to comply with legal provisions. Holding tax and other ancillary levies collected along with it is the main source of municipal revenue. There is a legal provision for quinquennial revision of holding tax. But in reality scanty regard seems to have been paid to comply with this important provision.

- 8.14 In reply to our query the Directorate of Municipal Administration submitted a list showing the position of reassessment of holding tax in respect of 22 urban civic bodies. Out of these 22 civic bodies, only 3 have completed the process of reassessment during the first decade of this century while reassessment is over due in respect of the remaining 19 bodies. Strangely enough in some cases no assessment is made after 1975 and 1982. This is one of the most important factors why municipal revenue has been stagnating over the years.
- 8.15 The system of integrated collection of holding tax under which various other levies like water tax, lighting tax, latrine tax and urban immovable property tax are collected along with it has many advantages over a single point tax. Since number of levies are collected together it is administratively more convenient and economic and it ensures better compliance. The only drawback seems to be that under-valuation of property might result in loss of revenue from the yield of those subsidiary levies which are imposed as a percentage of the holding tax. It may not be feasible to revise the rates of such levies independent of the revision of holding tax. However, this dismal situation can be reversed if the periodicity of revision of holding tax as per statutory provision is strictly enforced.

(ii) Non-tax Revenue

- 8.16 By and large, the urban civic bodies collect non-tax revenue from trade licence fees, fees from markets, parks, parking lots, slow moving vehicles, fines and penalties etc. Broadly speaking all the levies listed against items (g) to (n) at Annexure- 8.2 fall within the category of non-tax revenue. However, for a realistic analysis of item-wise performance relevant data regarding number of registered trades, annual turnover, registered number of vehicles, parking slots etc are not available. In response to our questionnaire, the aggregate actual collection of tax and non-tax revenue as reported by the grass root level civic bodies, other than those in the excluded areas, for the years 2008-09 is summarised in Table-1 below.

Table- 1
Summary of Tax Collection by MBs/TCs during 2008-09

<u>Item</u>	<u>Amount</u> (Rs Lakhs)
A. Tax Revenue	
(i) House tax	565.03
(ii) Water tax	95.84
(iii) Latrine tax	120.98
(iv) Lighting tax	158.97
(v) Market tax	125.40
(vi) Urban Immovable Property Tax	184.80
(vii) Others	79.13
Total – A	1330.15
B. Non-Tax Revenue	
(i) Trade Licence Fees	244.43
(ii) Market Fees	846.71
(iii) Slow Moving Vehicles	35.80

(iv) Sale of water	77.10
(v) Parking Fees	139.37
(vi) Fines & Penalties	17.57
(vii) Others	485.92
Total – B	1846.90
Grand Total (A+B)	3177.05

- 8.17 The foregoing table indicates that collection of municipal revenue both tax and non-tax by the ULBs, other than GMC and those falling within the jurisdiction of excluded areas, was Rs.31.77 crore in 2008-09. In per capita terms, the collection of municipal revenue is only Rs.167 against per capita collection of Rs.380 by GMC and Rs.1557 by the Government of Assam. The actual collection represents 0.04 per cent of GSDP which is unduly low compared to the widely accepted norm of 3 percent. As already pointed out this dismal situation is the outcome of a wide disparity between demand and collection. More importantly where the demand is low pitched as timely revision is not being done as per existing legal provisions. The inevitable fall out is that every year a large chunk of revenue is invariably passed on to arrears. There is thus a wide scope of enhancing revenue by the MBs/TCs within the existing framework even without widening the existing tax regime.
- 8.18 Based on the actual collection of 2008-09, the forecast for 2011-12 to 2015-16 for the MBs/TCs category-wise and individual unit-wise has been prepared and placed at Annexure- 8.3. For the purpose of projection an annual growth of 7 per cent for tax and non-tax revenue has been assumed over the actual of 2008-09. The annual growth assumed for the purpose of projection is rather conservative compared to the growth rates of Central and State taxes since the base and buoyancy of local taxes are narrow.

(b) Revenue of Gauhati Municipal Corporation

- 8.19 Gauhati Municipal Corporation, the only premier civic body in entire north-east was established under the Gauhati Municipal Corporation Act, 1971, and it became functional from 15th February, 1974. The total population covered by GMC area as per 2001 census is 809895 of which 440,288 is male and 3,69,607 female. The population of Guwahati was a meagre 11661 in 1901 and it rose to 8,09895 in 2001 registering an increase of nearly seventy times over a period of 100 years. This exponential growth of population had been remarkably rapid during the decade immediately after independence. For instance, 1951 census recorded the population of Guwahati at 43,615 which snowballed to 1,00,707 during the 1961 census recording a decadal growth of about 131 per cent. However, the decadal growth rate in 1991-2001 was 38.28 per cent. This phenomenal growth in population of Guwahati city indicates the burgeoning responsibilities of civic authority to meet the basic needs of the citizen.

(i) Tax Revenue

- 8.20 The GMC is authorised by the relevant provisions of the Gauhati Municipal Corporation Act, 1971 to levy and collect taxes and duties listed at Annexure- 8.4.
- 8.21 By and large, internal revenue generation of GMC depends on a sustained effort to levy and collect the taxes, duties, tolls and fees allocated to it by the provisions of the relevant Act. In this context it may be recalled that vehicle entry fees and parking fees on commercial vehicles had once been the main source of revenue of GMC. They used to collect it through a network of check posts and the yield from it constituted nearly half of GMC's internal revenue. But GMC had been deprived of its most potential source of revenue since the Government of Assam had abolished these check posts way back in March, 2003. In recognition of this huge loss the second SFC had recommended an annual compensatory grant-in-aid to partially compensate this loss. This recommendation of 2nd SFC was not accepted by the Government. However, the TASFC did not recommend any such compensatory grant-in-aid as the generous devolution recommended by them was supposed to give GMC enough leverage to tackle its finances.

(a) Taxes on Buildings and Land

- 8.22 Now that check posts are no longer there, property tax is the most potent source of revenue of GMC. There are four components of property tax viz. (i) general property tax, (ii) water tax, (iii) scavenging tax and (iv) lighting tax. Apart from this, Urban Immovable Property Tax is also collected along with it. All these levies may be categorised as tax revenue. As per section 150 of the GMC Act, the basis of property tax is the Annual Rateable Value (ARV). ARV is the annual rent at which such property can reasonably be expected to be let out. It is equal to 7.5 per cent of the total value of land and cost of construction of the buildings. Deduction of 10 per cent of ARV is allowed for annual repair and maintenance in respect of all categories and types of buildings. Rebate of 25 per cent of ARV is allowed if the building is exclusively used for residential purpose. The land area not covered by the plinth area of the house is deemed as vacant land. In order to determine the total ARV, 5 per cent of the land value of vacant land is added to the ARV of the plinth area.
- 8.23 Once the ARV is determined, general property tax constitutes 15 percent annually on ARV if the property is used for commercial purpose or rented for residence. It is 10 percent annually on ARV if the property is used for residential purpose. Water tax is levied at 10 percent annually on ARV if the property is connected with piped water supply scheme otherwise 7.5 percent. Scavenging tax is levied at 2.5 percent annually on ARV, lighting tax is 1 percent annually on ARV and it is realised for electrification of the city. Urban Immovable Property Tax constitutes 3 percent of ARV per annum. Property tax demand is made on a quarterly basis other than Urban Immovable Property Tax which is collected once in a year.
- 8.24 As far taxation of Central and State Governments property is concerned, Articles 285 and 289 of the Constitution prevent the local bodies to impose property tax. In this

regard the Eleventh Finance Commission recommended levy of service charges on Central Government properties. But in view of a ruling of the Hon'ble Supreme Court this option has also become untenable. This necessitates amendment of the relevant Articles of the Constitution. However, the constitutional restriction does not extend to properties of Central and State Governments undertakings. The GMC and other ULBs may levy property tax and other service charges on these properties to augment their own resources.

- 8.25 In the matter of property tax reform, the Second SFC of Assam recommended replacement of the existing ARV method by the Unit Area Method (UAM). Under the UAM, the basic tax is related to plinth/carpet area of the building. Location, type and uses to which buildings are put constitute the three basic parameters of UAM. Location wise, buildings may be classified into (i) buildings on principal main road, (ii) buildings on main road and (iii) buildings on other roads. The types of buildings may be (i) pucca buildings with RCC roof, (ii) pucca buildings with asbestos or corrugated sheets and (iii) other buildings. The uses of buildings may be classified as (i) commercial or industrial, (ii) residential and (iii) others. The three parameters of location, type and use form the cornerstone on the basis of which a reasonable tax rate per square foot is determined. Under this method the disparity in assessment of similar types of property is eliminated. It is also easily amenable to periodic revision. The TASFC also reiterated the recommendation of Second SFC regarding adoption of the UAM. It is obvious that the process of changeover to a new system is likely to take a long time, nonetheless this Commission would like to reiterate the recommendations of earlier two SFCs.
- 8.26 Based on the above procedure of assessment and the limitations noted above, the yield from property tax in 2008-09 as reported by GMC is Rs.1764 lakhs. It constitutes nearly 57 percent of their own revenue collection of Rs.3078 lakhs in that year. The actual collection pitted against the demand for the year is only 81 percent. However, in per capita terms the collection has increased from Rs.135 in 2005-06 to Rs.218 in 2008-09. It seems to be encouraging compared to Rs.25 per capita for the Patna Municipal Corporation. However, it appears to be very humble looking at the performance of Mumbai Municipal Corporation which registered a per capita annual revenue collection of Rs.1334.
- 8.27 In the performance profile of property tax the major shortcomings appears to be absence of a formal count of properties, the low ratio of assessed properties to the universe of all properties and the low collection to demand ratio. The all-India collection of property tax as emerged from a survey conducted of 36 sampled municipal Corporations is only 0.24 per cent of the country's Gross Domestic Product (GDP). This is well below the developing country's average of 0.60 per cent and far below the developed country's average of 2.1 per cent. In contrast the GMC's collection of property tax is a meagre 0.02 per cent of Gross State Domestic Product (GSDP). As observed by the thirteenth Finance Commission there is tremendous scope for improvement in revenue from property tax even without increasing rate and without any structural alteration of the basis of the levy provided the coverage

level is stepped up to 85 per cent and collection ratio is raised to 85 percent of the annual demand.

- 8.28 In the matter of property tax administration GMC is also handicapped by some other considerations. At present GMC and Guwahati Metropolitan Development Authority (GMDA) are having concurrent powers in respect of granting building permission. The duality of authority has not only encouraged evasion of property tax but leads to violation of the Master Plan. The Second and the Third SFC recommended abolition of the dual authority by making GMC the sole authority for issuing building permission. But this vital recommendation has so far not been implemented. This Commission reiterates the recommendation of the earlier SFCs.
- 8.29 The undervaluation of urban land is another factor that adversely impacted the yield from property tax. GOA should fix the price of urban land realistically so that it conforms to the prevailing market price. This followed by a periodic revision of property tax, say after every five years, will substantially enhance the revenue collection of GMC.

(b) Taxes on Non-motorised Vehicles

- 8.30 Under Section 167 of the Gauhati Municipal Corporation Act, GMC is authorised to levy taxes on vehicles, boats and animals at rates specified in the First Schedule of the Act. It includes two or four wheeled vehicles drawn by horses, ponies, mules, donkeys, bullocks or buffaloes and also such vehicles drawn otherwise than animals; cycle rickshaws; bicycle, motor boat or steam launch plying for hire and country boat. The actual collection during 2008-09 is reported at Rs.11.88 lakhs. This is unduly low compared to the actual collection of Rs. 31.68 lakhs during 2005-06 as reported to TASFC. It is untenable to accept such a low figure as the base for the purpose of projection. The Commission is therefore inclined to adopt the figure of Rs.42 lakhs as the base for 2008-09 as estimated by TASFC.

(C) Taxes on Advertisements and Hoardings

- 8.31 GMC is authorised under Section 173 of the Act to impose a tax on advertisement other than advertisements published in the newspapers. The items of taxes and the maximum amount of tax per year is specified in the third Schedule of the Act. It includes 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 screens in cinema houses and any other public places by means of lantern slides or similar device. Non illuminated advertisements suspended across streets. And non illuminated advertisements hoarding standing blank but bearing the name of the advertiser. The corporation has revised the rates of advertisements effective from FY 2008-09. The actual collection as per revised rate during the year 2008-09 is reported at 126.82 lakhs.

(d) Pilgrim Tax:-

8.32 The annual yield from this item is insignificant. Moreover, GMC do not maintain separate collection figure for all the items.

(e) Entertainment Tax:-

8.33 Entertainment tax is collected by the Government of Assam and forms part of the consolidated fund of the State.

(f) Any Other Tax:-

(g) Unrealised Revenue:-

8.34 Unrealised revenue accrue mainly under the head property tax due to wide disparity between annual demand and collection. For instance, GMC collected Rs.17.64 crore against the demand of Rs. 21.74 crore in 2008-09. Thus in a single year Rs.4.10 crore remained as unrealised revenue. In this regard the position of other ULBs seems to be worse. In 2008-09 the aggregate collection of other ULBs was Rs. 13.30 crore against the annual demand of Rs.39.04 crore leaving Rs.25.74 crore as unrealised revenue in a single year. The cumulative position is not readily available. However, the position available from 2005-06 to 2008-09 is indicated in Table- 2 below.

Table- 2
Unrealised Revenue of ULBs

GMC				(Rs. Crore)
Year	Demand	Collection	% of Collection	Arrear
2005-06	23.78	10.93	46	12.85
2006-07	15.07	11.01	73	4.06
2007-08	16.88	13.33	79	3.55
2008-09	21.74	17.64	81	4.10

Other ULBs				(Rs. Crore)
Year	Demand	Collection	% of Collection	Arrear
2005-06	32.21	10.16	32	22.05
2006-07	26.59	12.29	46	14.30
2007-08	26.75	12.19	45	14.56
2008-09	39.04	13.30	34	25.74

(II) Non Tax Revenue

(a) User Charges.
Water Supply

8.35 GMC provides roughly 47.5 million liters of water daily to the habitats covered under its piped water supply scheme. It has a total storage capacity of 18 reservoir tanks of

which two are over-head tanks having a capacity of 5 lakhs liters and the remaining 16 are ground level reservoirs with a total capacity of 142 lakh liters. The number of residential house connection is 26750 out of which 1750 are metered. Apart from the residential connection there are 10 commercial connections. As of now the habitats not covered by piped water supply scheme is 60 per cent. Apart from piped scheme GMC, on demand, supply water to the door step of the consumers through truck mounted water tanks. For this purpose the Corporation has one truck mounted water tank of the capacity of 10,000 lt, six with a capacity of 6000 lt, four of 3000 lt and three of 2000 lt. The corporation collected Rs. 76.60 lakhs from sale of water during 2008-09.

(b) Fees

Trade License Fees

- 8.36 Under section 180 of the 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 take out a trade licence annually on payment of fees as mentioned in that Schedule. It is reported that the last revision of rates of trade licence fees was done in FY 2008-09. The actual collection reported for that year is Rs.415.35 lakh. It appears to be unduly low compared to the actual collection of Rs.671.73 lakh during 2005-06 as reported to TASFC. In view of the impressive expansion of trade and commerce during these years there is apparently no reason for this heavy down slide. It would therefore be appropriate to assume the actual of 2008-09 at Rs.894 lakhs as estimate by the TASFC. With the emergence of numerous eateries, malls, shopping centres and department stores housing different kinds of trade hitherto unknown in the city, it is time for GMC to amend the Fourth-Schedule incorporating such new trades.

Market Fees

- 8.37 Broadly speaking there are three types of markets under GMC. These are private markets and markets owned by the Corporation in the category of lease markets and rent markets. As per Section 314 of the Act, the owner of a private market has to obtain a licence from GMC on payment of such annual fee as may be fixed by the corporation. While under Section 315 its own market is settled either by levy of stall-age, rents and fees or by public action allowing the privilege of occupying or using any stall etc. for such period as may be specified. Alternately, any municipal market may be settled either by auction or by tender for a period of one year. At present there are 12 markets owned by GMC apart from 7 private markets, controlled by it. The rates of stall-age, rent and fee were last revised by GMC during March 2008. The actual collection of market fees as reported for the year 2008-09 is Rs.218.38 lakhs.
- 8.38 It is pertinent to mention that unauthorised markets have been coming up in every nook and corner of the city. This has not only deprived GMC of its legitimate revenue but also created a lot of public inconvenience. Apart from imposing fines on

unauthorised Vendors, GMC may create additional market spaces to accommodate such unauthorised Vendors.

Parking Fees

- 8.39 GMC may with prior approval of GOA levy parking fees on vehicles parked within the municipal area. At present there are 78 parking slots within the jurisdiction of GMC. These parking places are leased out annually by inviting sealed tenders. The yield from parking fees in 2008-09 is reported at Rs.67.20 lakhs.
- 8.40 The actual collection of Tax and non-tax revenue as reported by GMC for the year 2008-09 is summarised in Table- 3 below.

Table- 3
Summary of Tax Collection by GMC during 2008-09

Sl. No	Item	Amount (Rs. Lakh)
A. Tax Revenue		
i	Property Tax	1763.74
ii	Tax on Non-motorised Vehicle	11.88
iii	Tax on Advertisement & Hoardings	126.82
Total- A		1902.44
B.Non-Tax Revenue		
i	Trade License Fees	415.35
ii	Market Fees	218.38
iii	Water Supply	76.60
iv	Parking Fees	67.20
v	Other	397.83
Total- B		1175.36
Grand Total (A+B)		3077.80

- 8.41 Based on the above actual collection of 2008-09 and the analysis and assumptions made in the foregoing paragraphs the forecast for 2011-16 for the GMC has been prepared and placed at Annexure- 8.5. For the purpose of projection an annual growth of 7 percent has been assumed over the actual of 2008-09.

B. Transfer from state Government

(a) Assigned Taxes:-

- 8.42 Art 243 Y of the constitution empowers the SFC to make recommendation as to the principles which should govern the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the municipalities. In this context, the second and the third SFC of Assam recommended global sharing of the net proceeds of all taxes and duties levied and collected by the State. In view of this assignment of any particular tax or its appropriation by the municipalities was not considered by them. Hence assigned taxes did not constitute an important source of revenue for

the ULBs in Assam. However, urban immovable property tax which was once collected by the GOA under the Assam Urban Immovable Property Tax Act, 1963 had been assigned to the ULBs, by an amendment of the said Act in 1969. Since then ULBs are collecting this tax along with property tax at the rate of 3 per cent of ARV.

- 8.43 Apart from this, GMC is authorised to levy a surcharge on stamp duty under Section 178 of the GMC Act, 1971. As reported GMC has not exercised this power so far. But until the recommendations of TASFC became operational, GOA used to pay a compensatory grant to GMC in lieu of stamp duty collected within its jurisdiction.

(b) Share in State Taxes:-

- 8.44 There is no specific clause in the Assam Municipal Act, 1956 for mandatory sharing of the proceeds of State taxes with ULBs. Nevertheless, the State Government used to share a certain percentage of the net proceeds of Motor Vehicle Tax with ULBs.

- 8.45 On the Contrary, GMC is entitled, under Section 184 of the Act, the proceeds of the following taxes collected within its jurisdiction by the GOA.

- (1) Land Revenue collected under the Assam Land and Revenue Regulation, 1886.
- (2) Local Rates collected under the Assam Local Rates Regulation, 1879.
- (3) Property Tax collected under the Assam Urban Immovable Property Tax Act, 1969.
- (4) Motor Vehicle Tax collected under the Assam Motor Vehicle Taxation Act, 1936.
- (5) Entertainment Tax collected under the Assam Amusements and Betting Tax.

- 8.46 The above procedure of sharing the net proceeds of selected State taxes with GMC continued till the recommendations of TASFC became effective from 2007-08. TASFC recommended 10 percent of the net proceeds of all state taxes and duties as devolution to panchayats and municipalities for the year 2007-08 and thereafter at 25 percent for the remaining three years of their award period. In view of the global sharing recommended by TASFC the earlier procedure of selective sharing in state taxes was supposed to be terminated from 2007-08. TASFC further recommended that ULBs will not be entitled to any arrear in respect of shared taxes in view of the higher devolution recommended by them. In fact, it recommended appropriate amendments of the relevant Acts wherever necessary. In terms of devolution recommended by TASFC, GMC and other ULBs are entitled to share of State taxes as shown in Table- 4 below.

Table- 4
Tax Devolution to ULBs (Rs. Crore)

ULBs	2006-07	2007-08	2008-09	2009-10	2010-11	Total
ULBs (other than GMC)	Nil	73.10	177.26	187.54	197.93	635.83
GMC	Nil	25.98	62.99	66.65	70.34	225.96
Total	Nil	99.08	240.25	254.19	268.27	861.79

(c) General Purpose Grant:-

8.47 Usually grant-in-aid from the state to the civic bodies is based on the recommendations of the SFCs or as discretionary grant from the state government. General purpose grant refers to those which are given without any conditionality attached to it and is intended mainly to wipe out the revenue gap of the recipient bodies. Under the existing arrangement general purpose grant is rarely used as a tool of fiscal transfer from the State to sub-statal bodies. Nevertheless, records reveal that GMC received substantial amount of unconditional grant up to 2006-07 for meeting the shortfall in their administrative expenditure. However, ULBs, other than GMC, do not appear to have received any unconditional grant from the government.

(d) Special Purpose Grant:-

8.48 Special purpose grant as recommended by TASFC for GMC and other ULBs for four years from 2007-08 to 2010-11 is indicated purpose-wise in Table-5 below. Apart from SFC award, the State government, from time to time, provide special purpose grant to the ULBs, both under plan and non-plan, for the purpose of construction / improvement of physical infrastructure and improvement of Service delivery.

Table- 5
Special Purpose Grants to ULBs by TASFC (Rs. Lakhs)

Sl. No	Purpose	2007-08		2008-09		2009-10		2010-11	
		GMC	ULBs	GMC	ULBs	GMC	ULBs	GMC	ULBs
1	Liquidation of arrear Salary	3699	1531	-	-	-	-	-	-
2	Training	-	-	66.98	-	66.97	-	70.63	-
3	Town Hall	100	100	1000	600	-	600	-	800
4	Cesspool	24	840	-	-	-	-	-	-
5	Cremation & Burial grounds	-	-	55	365	55	365	55	365
6	Public Toilets	-	-	55	131	55	131	55	131

(e) Transfer for Agency Function:-

8.49 Usually no fund is transferred to the local bodies through the State budget for performance of agency functions on behalf of the State. However, State's share of various centrally sponsored Scheme like SJSRY, JNNURM etc are routed through the State budget to the local bodies for implementation of such Schemes.

C. Transfer from the Central Government

(a) Finance Commission Grants

8.50 Grants for local bodies recommended by the successive Central Finance Commission are channelised to the local bodies through the State Government. Such flow of

funds from the Central Government are an additionality to State Government flows. The Tenth Finance Commission, for the first time, awarded Rs.14.20 crore for the ULBs in Assam for maintenance of civic services during the period of their award 1995-2000. The Eleventh Finance Commission stepped up the grant to Rs.2154.20 lakh during 2000-05 out of which Rs.90.90 lakh was set apart for the excluded areas. Apart from operation and maintenance of core civic services the recommended amount was intended for maintenance of accounts and creation of data base. The Twelfth Finance Commission awarded grant of Rs.55 crore for ULBs during the period 2005-10 with the stipulation that at least 50 percent of the amount need to be earmarked for the scheme of solid waste management through public private partnership. Unlike the previous Commission separate amount for the excluded areas was not recommended. It was however left to the States concerned to allocate this grant among the local bodies in excluded areas also. The Thirteenth Finance Commission recommended grants amounting to Rs.261.97 crores for the ULBs during the period 2010-15. Out of this amount Rs.253.41 crore is earmarked for ULBs in general areas and Rs.8.56 crore for excluded areas. Again, grant for general areas is composed of Rs.165.69 crore as basic grant and Rs.87.72 crore as performance grant. Similarly, grant for excluded areas consists of Rs.5 crore as basic grant and Rs.3.56 crore as performance grant. For all five years States will be eligible to draw their share of general and special areas basic grant subject to submission of a utilisation certificate for the previous instalment drawn. However, general and special areas performance grant will be eligible from the second year of the award period provided nine conditions prescribed for the general areas and four conditions for the special areas are complied with.

- 8.51 As stated above, CFC grant for ULBs in General Areas is Rs.253.41 crores. Corresponding expenditure against this grant is built in the expenditure stream as reported by the ULBs. There is no way to segregate this expenditure from others. Hence, we have taken the entire amount of CFC grant in the receipt side as per year-wise break up shown at Annexure- 8.5 and ULB-wise details at Annexures- 8.6 and 8.6- I.

(b) Agency Function

- 8.52 The agency functions of ULBs on behalf of the Government of India relate to the implementation of Centrally Sponsored Scheme like SJSRY, JNNURM etc. Substantial amount are being released directly to the ULBs every year as central share. In the current financial year Central share of SJSRY amounted Rs.54 crores and that of JNNURM to Rs.178 crores. It increases the administrative costs of the ULBs tremendously for affective utilisation of Central fund as per local needs.

D. Capital Account Receipts & Debt Status.

- 8.53 Capital account receipts accrue mainly from public borrowings and also from recovery of loans and advances disbursed to third parties. In this regard there is no regular or systematic borrowing programme pursued by the ULBs till now. Only at times they take resort to public borrowings. For instance, GMC borrowed a certain

sum from HUDCO against State Government guarantee during 1990-93. They defaulted in making repayment of principal or payment of interest. As a result, the overdue principal with accumulated penal rate of interest started mounting year to year. Eventually guarantee was invoked and the State Government made a one time settlement with HUDCO. Thereafter, GMC did not venture any further attempt at borrowing. Likewise, a few MBs availed LIC loan during the period 1977-78 to 1987-88 against State Government guarantee. But from the very beginning they started defaulting in making repayment and ultimately State Government had to bale them out. Under the circumstances, Capital account receipt may be treated as nil.

Debt Status

- 8.54 Debt status of the ULBs usually represents three types of loans. These are (i) loan from the State Government, (ii) loan from financial institutions like LIC, HUDCO etc and (iii) loan from banking sector.
- 8.55 It appears that ULBs receive loan from the State Government for different purposes within the approved Annual Plan Outlay. In order to assess the debt position of each ULB relating to loan issued by the Government of Assam, the Commission asked for relevant information such as date and year of issue of the loans, outstanding amount of principal and interest at the end of March, 2009, terms of repayment, rate of interest etc. from the concerned departments. Unfortunately, no response has been received till date. So far as loans from Government of Assam is concerned these are budgeted annually and accounts are maintained by the A.G., Assam and the outstanding position is reflected in the Finance Accounts compiled by the C&AG. However, Finance Accounts does not show the debt position local body-wise. Nor does it indicate the break up between principal and interest. Only the total loan outstanding against all ULBs taken together including GMC is reflected in the accounts. For instance, the Finance Accounts of Government of Assam compiled by the C&AG for 2008-09 showed an amount of Rs.5.12 crore as outstanding loan against municipalities under the head of account "6 215- Loans for water Supply & Sanitation". Similarly, an amount of Rs.35.95 crore is shown as outstanding loan against municipalities/corporation under the head of account "6217- Loans for Urban Development". Apparently, Government of Assam, either in the nodal secretariat departments or in the offices of the respective heads of departments, do not maintain any loan ledger pertaining to loans issued to the local bodies. Further, it seems that realisation of principal and interest from the local bodies against these loans has never been insisted upon. These loans are being accumulated over the years with fresh loan added to it every year, hence it may not be possible now to enforce realisation of overdue principal or accrued interest thereon. In the circumstances it no longer carries any sense to treat this amount as loan to local bodies and get it reflected in accounts year after year. Having regard to the lack of documentation about State Government loans to municipal bodies, the Commission recommends write-off of this loan after a thorough assessment of the outstanding amount by the Government of Assam. And in future if loan is sanctioned it should be properly documented and loan ledger maintained for each item of loan separately.

8.56 Under the scheme of institutional financing some of the municipal boards availed loan from LIC for water supply scheme at different points of time from 1977-78 to 1987-88. These were negotiated loans from financial institutions allocated by the Planning Commission to GOA as part of Annual Plan resources. However, GOA instead of drawing these loans had ensured LIC to disburse the loan to different municipal boards directly without being routed through the State Government. Record reveals that nine municipal boards listed in Table- 6 below availed LIC loan for water supply scheme for sums noted against each.

Table- 6

Municipal Boards	Amount of Loan (Rs lakh)
1. Amguri	16.00
2. Dhekiajuli	16.00
3. Hailakandi	43.00
4. Hojai	34.00
5. Nalbari	41.00
6. Nagaon	78.00
7. Goalpara	28.48
8. Jorhat	33.86
9. Morigaon	45.43
Total	335.77

8.57 The civic bodies listed above availed the loan of Rs.335.77 lakh from LIC during the period 1977-78 to 1987-88 under State Government guarantee. As per agreement entered into between the LIC and the local bodies, the concerned local bodies were to repay the loan along with interest to the LIC. But from the very beginning the local bodies started defaulting payment of interest and repayment of principal to the LIC. The deplorable financial position of the recipient bodies never permitted them to discharge their liability to the LIC. Eventually, it was decided to repay the loan to LIC by the State Government. Accordingly, State Finance Department has been repaying the loan to LIC since 1989-90 as per repayment schedule prepared by the LIC.

8.58 It is reported that apart from Goalpara, Jorhat and Marigaon loans against other six municipalities have already been liquidated. However, the present outstanding position is not handy as no reconciliation has been done with LIC since long. The GOA is therefore, advised to get the reconciliation done with LIC immediately to rule out any further accumulation of penal interest.

8.59 Similarly, GMC had raised institutional loan amounting to Rs.1177.58 lakhs from HUDCO against State Government guarantee during the period 1990-1993. Initially they repaid some amount of the principal to the lending agency thereby bringing down the outstanding amount of loan to Rs.1011.83 lakhs. Thereafter, they defaulted in making any further payment and the principal amount with accumulated interest snowballed at Rs.3968.71 lakhs at the end of 31.03.2005. Eventually the State Government had to intervene and made an one time settlement with HUDCO assuming upon itself the responsibility of clearing the outstanding amount.

- 8.60 It appears from the statement of guarantees incorporated in Vol- 2 of the Finance Accounts 2010-11 compiled by the C&AG that a few MBs listed in Table- 7 below had borrowed sums noted against each against State Government guarantee.

Table- 7 (Rs. in crore)

Name of MB	Lending Agency	Year of drawal	Outstanding Principal	Interest
1. Amguri	HUDCO	1997	0.20	3.06
2. Barpeta	"	1993	0.19	1.01
3. Hojai	"	1992-95	0.82	14.14
Total	-	-	1.21	18.21

- 8.61 Apparently the concerned civic bodies after raising the above loan had made no effort for repayment and servicing of the debt. As a result the outstanding amount of interest at the end of 31.03.2011 snowballed to Rs. 18.21 crores and the combined liability to Rs.19.42 crores as reported in the Finance Accounts. Unless immediate steps are taken to liquidate the loan the outstanding interest will go on increasing at an alarming rate year after year. As these loans are backed by State Government guarantee the outstanding amount of principal and interest will have a severe impact on the contingent liability of the State. The unbridled expansion of contingent liability will create a situation where it may be difficult for the State Government to pursue a sound policy of debt reform and fiscal consolidation. The Commission would recommend the State Government to intervene and make an one time settlement with HUDCO as was done in case of GMC. It will reduce the contingent liability of the State Government to a considerable extent. Simultaneously, the LSGs may be prevented from raising such unproductive loan in future more importantly against State Government guarantee.
- 8.62 From our inter-action with the grass-root levels, it has come to the surface that a few MBs had in the past ventured on their own borrowing from banking sector. For instance, Barpeta Road MB borrowed a sum of Rs.30 lakhs in 2008 from Assam Co-operative Apex Bank, Dibrugarh MB borrowed Rs.26 lakhs in 2010 from SBI and Golaghat MB borrowed Rs.100 lakh in 2006 from Assam Gramin Vikash Bank. Further details of these loans such as purpose, duration, terms and conditions of repayment, rates of interest, steps so far taken to utilise the amount drawn and amount refunded etc are wanting. These loans appear to have been raised without the prior approval of State Government and these are not covered by State Government Guarantee either. It is abundantly clear that during all these years the concerned civic bodies have done precious little to repay the debt taking the plea of resource crunch. As a result over the years the outstanding amount of principal with overdue interest thereon has increased manifold over the drawn amount. Unless immediate steps are taken to clear the liabilities once and for all, it may take a severe dimension sooner or later to throw their finances out of gear. It is an inevitable fall out of their own indiscretion and hence they have to strive hard to get out of this situation.
- 8.63 Now that there is a positive turn around in the finances of ULBs with regular and ensured flow of funds concurrently from the Central and State Finance Commissions

it may not be difficult for them to pay in suitable instalments to liquidate their accumulated debt burden. Now a days their salary burden is more or less taken care of by the devolution of SFC. In addition, grants-in -aid received from the Central Finance Commission is, by and large, untied now. The surplus available from these sources coupled with their own revenue collection, which should be augmented properly, should be the first charge in meeting their debt obligation. The Commission recommends that the defaulting civic bodies may negotiate an one time settlement with the lending agencies. If necessary, the State Government may be associated with the negotiation so that a favourable term can be secured. In no case, however, borrowing should be resorted to in future by the LS Gs in disregard to project viability and ensured return to take care of servicing and repayment.

- 8.64 Recently the Chairman, Golaghat Municipal Board informed the Commission that they availed the loan of Rs.1 crore from Assam Gramin Vikash Bank on 15.09.2006. The rate of interest was 12.75 percent per annum. It was repayable in 18 equal monthly instalments plus interest commencing after six months from the date of drawal of the loan. The purpose of the loan was for construction of a municipal market complex. Initially the municipal board made repayment amounting to Rs.53.70 lakhs. Despite repayment of these amount, the overdue principal with accrued interest thereon stands at Rs.129.19 lakhs on 30.08.2011. It is also stated that the market complex is partially completed and the completed position is rented out at a monthly rent of Rs.2 lakhs. The Commission advised the State Finance Department to arrange a tripartite meeting so that the outstanding amount can be settled favourably. And also to explore the possibility of meeting the amount from the grant recommended by us during 2011-12 in our interim report. Similar steps may be taken in respect of bank loans availed by other MBs.

E. Expenditure on Revenue Account

ULBs Other than GMC

- 8.65 By and large, revenue expenditure of urban civic bodies can be classified as under: (i) expenditure on administration including salary and wages of employees and remuneration of elected representatives, (ii) civic functions, (iii) maintenance of community assets, (iv) agency functions on behalf of the Central and State Governments and (v) interest payment on borrowed fund.

(a) Expenditure on Administration

- 8.66 The main component of the expenditure on administration of the ULBs relates to salary and wages of the employees including terminal benefits like CPF, gratuity, leave encashment etc. This is followed by remuneration of elected representatives as admissible under the Assam Municipal (Amendment) Act, 2011. Besides, it also includes all types of office expenses and other contingent expenditure.

Salary and Wages

- 8.67 Usually, the State Government scales of pay are adopted by the ULBs for their employees as well. However, the revised pay structure as recommended by the Assam Pay Commission and accepted by GOA with effect from September, 2009 is not yet extended to the employees of ULBs. There is a growing demand from the employees and sooner or later this may have to be acceded as a fait accompli, more so when this benefit is already extended to the employees of GMC. In view of this, the Commission in its Interim Report for the year 2011-12 worked out the salary burden of ULBs on the basis of the revised scales of pay as per the Assam Revision of Pay Rules, 2010. Likewise, the salary burden of ULBs for the remaining years is worked out in the revised scales of pay and built into the estimates. Commission recommends that the benefit of revised scales of pay as per RoP Rules, 2010 be extended to the employees of ULBs with effect from 01.04.2009.
- 8.68 Unlike the PRIs, the ULBs do not have any approved staffing pattern for them and the services of their employees are not provincialised either. Until the recommendations of TASFC became effective from FY 2007-08, the salary burden of the employees of ULBs used to be met from their internal resources. As a result, staff strength varies from unit to unit depending on the size and paying capacity of each individual unit. Variation in staff strength across the municipal bodies is so wide that it ranges between a minimum of 4 and a maximum of 195. As reported, the present staff strength of 71 urban civic bodies is 1688 regular employees under different categories of posts. Besides, there are also 1259 casual/muster roll employees. Local body-wise number of employees is shown at Annexure- 8.7.
- 8.69 For the purpose of the Interim Report, the projection of salary burden for the year 2011-12 was based on the actual level of expenditure during 2008-09. The actual expenditure on salary, wages and terminal benefits during 2008-09 was Rs.25.43 crores. This amount was projected at an annual growth of 10 percent to arrive at the estimated figure of Rs.33.85 crores for 2011-12. Further an amount of Rs.15 crores was added to it on account of the impact of pay revision with arrears.
- 8.70 For the purpose of the Final Report, our assessment of salary burden of ULBs is based on the number of regular employees actually in position now. As mentioned earlier there are 1688 number of regular employees. The total financial impact of salary payment to the regular employees is worked out in the revised scales of pay for the year 2010-11. At the first instance, the basic pay of each category of post in the pre-revised scale is determined. This is done at a stage approximately in the middle of the pre-revised scale. Thereafter, fitment benefit in the revised scale is allowed as per formula enunciated by the Pay Commission and accepted by GOA. Having thus determined the band pay the grade pay is allowed as per latest decision of government vide notification No. FPC 109/2010/41 dated 19.02.2011. Dearness allowance at the rate of 51 percent of band pay plus grade pay is allowed. Besides, house rent allowance at 12 percent and medical allowance at a flat rate of Rs.350 per month is allowed.

- 8.71 Based on the above assumption, the salary burden of ULBs taken together is calculated at Rs.33.97 crores for the year 2010-11. This is excluding the amount required for terminal benefits. The salary expenditure calculated for 2010-11 is taken as the base for the purpose of projection in subsequent years upto 2015-16. Projection is made assuming an annual growth of 10 percent over the base year. The details of calculation is shown at Annexure- 8.8.
- 8.72 The above calculation of salary expenditure does not take into account the amount required for payment of terminal benefits to the employees. The level of expenditure on this account during 2008-09 was Rs.181.27 lakhs. This is adopted as the base for the purpose of projection for the subsequent years upto 2015-16. An annual growth of 10 percent is assumed over the base year.
- 8.73 Apart from regular employees, there are 1259 casual employees engaged by the ULBs. The rate of wages of casual employees vary across the ULBs. On an average the rate of wage per employee per month is taken Rs.3000. The annual financial implication for payment of wages is estimated at Rs.453.24 lakhs.
- 8.74 Next to salary and wages, remuneration of elected representatives constitutes an important element of expenditure of the ULBs. The elected representatives of the ULBs were not entitled to any remuneration so long other than conveyance allowance to the Chairman and Vice-Chairman. However, the Chairman, Vice-Chairman and Commissioners of the municipalities are now entitled to get remuneration under Section 42 of the Assam Municipal (Amendment) Act, 2011. The rate of remuneration is Rs.10,000 per month for the Chairman, Rs.7000 per month for the Vice-Chairman and Rs.5000 per month for the elected Commissioners. In view of the remuneration granted, they will not be entitled to any other kind of financial benefit. The annual financial impact of remuneration is estimated at Rs.480.84 lakhs and this is incorporated in our forecast of expenditure upto 2015-16. The details of calculation are at Annexure- 8.9.

Office Expenses

- 8.75 The actual level of expenditure for normal running of offices was Rs.874.53 lakhs during 2008-09. This is taken as the base for projection during the forecast period and an annual growth of 10 percent is assumed over the base level.

(b) Civic Functions

(i) Water Supply

- 8.76 Urban water supply is concurrently maintained by the Municipalities and Urban Water Supply & Sewerage Board. The level of expenditure incurred by municipalities on maintenance of water supply was Rs.257.60 lakhs during 2008-09. This is taken as the base for projection upto 2015-16 at an annual growth of 10 percent.

(ii) Street Lighting

8.77 The existing number of street lights maintained by the ULBs is about 34000. By the end of the year 2011, the coverage is proposed to be extended by another 68000 bringing the total to 102000. The amount spent for maintenance of street lights during 2008-09 was Rs.237.93 lakhs. This is projected at an annual growth of 10 percent to arrive at the estimates for 2012-13 to 2015-16. It is brought to our notice that State PWD installed street lights and bore the electricity charges in respect of a few municipalities viz, Jorhat, Golaghat, Titabor and Sonari. During 2011-12, PWD incurred an expenditure of Rs.72.34 lakhs on behalf of the above municipalities. However, the State Government objected to such practice and asked the concerned municipalities to pay for themselves. Since the expenditure against street lighting is projected on the basis of past actual which does not include the expenditure incurred by PWD it is recommended that the concerned municipalities may be compensated by an equal amount of grant as noted against each during the next four years. Table- 8 below shows the break up municipality-wise in each year.

Table- 8
Compensatory Grant in lieu of Electricity Charges

Sl. No.	Name of Municipality	Amount in lakhs in each year
1.	Jorhat MB	14.69
2.	Golaghat MB	21.89
3.	Sonari MB	11.91
4.	Titabor TC	23.85
	Total	72.34

(iii) Sanitation

8.78 The level of expenditure incurred by the municipalities for public health and sanitation during 2008-09 was Rs.128.36 lakhs. This is adopted as the base for the purpose of projection upto 2015-16. An annual growth of 10 percent is assumed for projection.

(iv) Solid Waste Disposal

8.79 The level of expenditure on conservancy and solid waste disposal during 2008-09 was Rs.117.44 lakhs. This is taken as the base for projection of expenditure upto 2015-16 assuming an annual growth of 10 percent over the base year level.

(c) Maintenance of Community Assets

(i) Roads and Culverts

8.80 The length of municipal roads is reported at 2 697 Km out of which about 2000 Km is maintained by the municipalities themselves. The expenditure incurred on

maintenance of roads and culverts during 2008-09 was Rs.671.32 lakhs. This is projected upto 2015-16 assuming an annual growth of 10 percent.

(ii) Drains

- 8.81 The total length of storm water drainage is 2661 Km out of which 2309 Km is kutcha and the remaining 352 Km is pucca. For annual repair and maintenance of drains, the municipalities spent an amount of Rs.370.96 lakhs during 2008-09. This is adopted as the base and projected at an annual growth of 10 percent upto 2015-16.

(iii) Others

- 8.82 Other community assets include community halls, municipal markets, bus stands, slaughter houses, cremation and burial grounds etc. The municipalities spent an amount of Rs.246.25 lakhs during 2008-09 for maintenance of other community assets. This is adopted as the base for projection during subsequent years assuming an annual growth of 10 percent. The ULB-wise details of revenue expenditure is at Annexure- 8.10.

(d) & (e) Expenditure on Agency Functions

- 8.83 Broadly speaking, the urban civic bodies perform agency functions on behalf of the Central and State Governments against different Centrally Sponsored Schemes. Corresponding shares of the Central and the State Governments are met from the respective head of account under the plan. The scheme-wise details of inflows and outflows are not available to the Commission. For the purpose of gap assessment it is presumed that receipts and expenditure on this account will cancel each other.

(f) Expenditure on Interest

- 8.84 The borrowing programmes pursued by the urban civic bodies so long ended with a whimper. They defaulted in making payment of interest and repayment of principal. Eventually, the liability devolved on the State Government, being the guarantor of the loan. As such, expenditure on interest payment by the ULBs may be treated as nil.

F. Expenditure Incurred Directly by State Government on behalf of Local Bodies

- 8.85 No such expenditure is incurred directly by State Government on behalf of urban local bodies.

G. Deferred Expenditure

- 8.86 It is brought to our notice that 21 ULBs has a accumulated arrear liability amounting to Rs.945.12 lakhs on account of salaries and terminal benefits of their employees. This has been accumulated over the period 1999 to 2008 as reported by the concerned ULBs. It is stated by the defaulting units that they could not liquidate the arrears

after meeting the current liabilities. This amount may be provided as grant to the concerned ULBs. The list of ULBs with amount note against each is shown in Table- 9 below.

Table- 9

Sl. No.	Name of ULBs	Arrear Amount (Rs. Lakh)
1.	Dhubri MB	171.46
2.	Goalpara MB	81.32
3.	Jorhat MB	51.25
4.	North Lakhimpur MB	94.12
5.	Bilasipara TC	51.15
6.	Sapatgram TC	48.55
7.	Dhemaji TC	77.92
8.	Rangapara TC	14.17
9.	Rangia TC	20.32
10.	Howly TC	23.00
11.	Teok TC	6.87
12.	Titabor TC	16.99
13.	Bongaigaon MB	13.22
14.	Digboi TC	10.07
15.	Dhing TC	21.79
16.	Hojai MB	22.21
17.	Karimganj MB	124.00
18.	Badarpur TC	53.00
19.	Barpeta MB	25.00
20.	Bokakhat TC	6.03
21.	Doomdooma TC	12.68
	Total	945.12

H. Capital Expenditure

- 8.87 TASFC recommended substantial amount as grants -in-aid to ULBs during 2007-08 to 2010-11. These were intended for taking up various construction works under capital account. Since the DPR could not be finalised in time, the recommended amount could not be utilised.
- 8.88 In this regard, the Commission in its Interim Report for the year 2011-12 recommended a sum of Rs.150 crores as grant-in-aid to ULBs for improvement of Service delivery. This was estimated on a per capita basis as there was no specific proposal from the ULBs for creation of physical infrastructure. However, for the purpose of the Final Report, the Commission has received a large number of proposals for creation of physical infrastructure of ULBs. These include construction of office buildings, town halls, water supply, drainage & sewerage, solid waste disposal, public-toilet, cremation & burial grounds, staff quarters, bus stops, parking places, primary schools and the like. It involves nearly Rs.7800 crores. Evidently, it would not be possible for the Commission to take in to cognizance all these proposals. A selective view will therefore have to be taken.

Town Hall for ULBs

- 8.89 In regard to town hall for the ULBs, the TASFC asked for a prototype for its consideration. However, this could not be made available to them in time. Eventually, they recommended a sum of Rs.20 crores as grant to ULBs for construction of town halls. This amount was supposed to be disbursed to all ULBs as seed/margin money. The Commission maintained that an esthetically beautiful design and big landscaped compound should be the main consideration for the town halls. These should be commodious enough to provide for meeting and conference halls, office and other facilities as in the Mumbai Town Hall. The recommendation of TASFC though accepted by government could not be implemented. As such, the need arises for its reconsideration.
- 8.90 In the meantime, the Commission has received a Detailed Project Report (DPR) from the State PWD for construction of town halls for ULBs. For this purpose, 71 ULBs have been categorised under 5 groups depending on the number of population in each. Accordingly, the size of the buildings, the number of storeys in each, seating capacity of the halls and estimated cost per unit is determined as shown in Table- 10 below.

Table- 10
Town Halls for ULBs

Sl. No.	Population	No of ULBs	Seating Capacity	Area Sq.M	Cost per unit (Rs Crore)	Total Cost (Rs. Crore)
1	Upto 10,000	18	300	3100 (G+1)	5.75	103.50
2	Upto 25,000	30	400	3380 (G+1)	6.31	189.30
3	Upto 60,000	15	500	3850 (G+1)	6.97	104.55
4	Upto 1,25,000	7	600	4460 (G+2)	8.12	56.84
5	Above 1,25,000	1	750	4850 (G+2)	9.26	9.26
	Total	71	-			463.45
Say Rs.464 crores						

- 8.91 The DPR submitted by PWD appears to be reasonable and it also conforms to all aspects suggested by TASFC. As indicated in the above table, it involves a total cost of about Rs.464 crores. Such a big project is unlikely to be completed within the remaining 4 years of our award period and may spill over to the next five years. In view of this 50 percent of this amount or Rs.232 crores may be made available in 4 years from 2012-13 at the rate of Rs.58 crores per year. This project may be implemented through State PWD Building Wing.

Water Supply

- 8.92 In the matter of Service delivery by the urban civic bodies supply of drinking water and solid waste disposal merit special consideration. However, as per an estimate received from the Assam Urban Water Supply & Sewerage Board, out of 71 urban civic bodies in the General Areas of Assam as of now only 40 civic bodies are covered

by urban water supply schemes. The remaining 31 bodies with population coverage of approximately 8 lakhs as per 2001 census are still outside the purview of urban water supply scheme. Further, water supply scheme is taken up on a perspective plan of 30 years and its design and layout is prepared as such. It is also reported that the installation cost of water supply comes to about Rs.3900 per head. After 30 years from now, the population of urban civic bodies not covered by water supply will get more than doubled. As a result the installation cost of new water supply schemes to achieve hundred percent coverage will be a staggering sum at the rate of Rs.3900 per capita. Water supply, no doubt, is the core civic service expected by the citizen from the urban civic bodies. The Commission therefore, lays stress on the need to enhance the service delivery in respect of drinking water supply. At the first stage, the coverage may be extended to those urban civic bodies which are not yet covered by water supply scheme and may be provided a sum at the rate of Rs.3900 per capita of its population as per 2001 census for installation of new water supply scheme. The total amount is estimated at Rs.314.70 crores. This amount may be made available in 4 years from 2012-13 at the rate of Rs.78.68 crores per year. This may be implemented through Assam Urban Water Supply & Sewerage Board. The list of ULBs with amount noted against each is at Annexure- 8.11. The Commission is aware that the amount so provided may not be sufficient to complete the works keeping in view the long term perspective and the population explosion during the period. Wherever necessary it may be supplemented by CFC grant or from plan allocation.

Solid Waste Disposal

- 8.93 The collection and disposal of solid waste has become a matter of grave concern for the public and civic bodies as well. Heaps of uncleared garbage spilling over the dustbins and littering the streets, footpaths and drains is a common sight across the cities and towns all over the State. The garbage is strewn all over on the streets, on footpaths, in the market places and in the drains clogging the flow of water. Apart from presenting an ugly sight, it is a constant threat to health and hygiene of the citizens. In order to improve this dismal situation somewhat, it is felt that the infrastructure of ULBs may be strengthened through induction of some modern appliances for solid waste disposal. In this regard the following equipments may be provided to the ULBs. (1) For collection of solid waste one Back Loader at the rate of Rs.14 lakhs may be provided to ULBs having population above 30,000, (2) one Cess Pool cleaner at the rate of Rs.10 lakhs for ULBs with population above 15,000, (3) one open drain cleaning machine at the rate of Rs.12 lakhs to ULBs with population above 35,000, (4) one mini truck tipper at the rate of Rs.9 lakhs to ULBs with population below 15,000, (5) dumper placer costing Rs.1 lakhs each at the rate of 5 numbers to ULBs with population above 15,000 and 3 numbers each to ULBs with population below 15,000 and (6) one Sulabh toilet for each ULB at a cost of Rs.5 lakhs per unit. The total cost is estimated at Rs.17.65 crores which is phased over 4 years from 2012-13 at the rate of Rs.4.32 crores, Rs.4.20 crores, Rs.3.55 crores and Rs.5.58 crores respectively. The list of ULBs and details of calculation is at Annexure- 8.12.

8.94 In this context it is worth mentioning that mere provision of some modern equipments will not bring about a positive turn around of the present dismal situation. For this to happen, what is needed is a band of dedicated workers firmly wedded to the ideology of professionalism.

Staff Quarter for Harijan

8.95 The Commission received a large number of representatives from the ULBs for construction of staff quarters for the safai karmacharies including staff. It is reported that the unit cost of two storied building will be approximately Rs.24 lakhs. It is proposed to provide two units for larger civic bodies having population above 60,000 and single unit for those with population in below 60,000. The total cost of construction is Rs.18.96 crores as shown at Annexure- 8.13. This amount may be provided at the rate of Rs.4.74 crores each year. The implementing agency shall be State PWD.

I. Net Budgetary Position of the ULBs

8.96 Based on our assessment in the foregoing paragraphs, the net budgetary position of the ULBs, other than GMC, is summarized in Table- 11 below.

Table- 11
Net Budgetary Position of ULBs

Particulars	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.
(Rs. Lakhs)				
A. Revenue Receipt				
1. Tax Revenue	1743.56	1865.61	1996.20	2135.94
2. Non-Tax Revenue	2420.91	2590.38	2771.71	2965.72
3. Grant from CFC	3503.22	4142.64	4897.10	4897.10
Total - A	7667.69	8598.63	9665.01	9998.76
B. Revenue Expenditure				
1. Salary, wages & terminal benefits	4828.97	5266.55	5747.87	6277.33
2. Remuneration	480.84	480.84	480.84	480.84
3. Office Expenses	1280.40	1408.44	1549.28	1704.21
4. Operation & Maintenance				
i) Water Supply	377.15	414.87	456.35	501.99
ii) Street Lighting	348.35	383.19	421.51	463.66
iii) Sanitation	187.93	206.72	227.40	250.14
iv) S.W.D	171.94	189.14	208.05	228.86
v) Road	982.88	1081.17	1189.28	1308.21
vi) Drain	543.12	597.43	657.18	722.90
vii) Others	360.53	396.59	436.25	479.87
Total- 4 - O & M	2971.90	3269.11	3596.02	3955.63
Total - B	9562.11	10424.94	11374.01	12418.01
C. i) Deferred Expenditure				
ii) Electricity Charges	945.12	-	-	-
	72.34	72.34	72.34	72.34

D. Capital Expenditure				
i) Town Hall	5800.00	5800.00	5800.00	5800.00
ii) Installation of Water Supply (as per Annexure- 8.11)	7868.00	7868.00	7868.00	7868.00
iii) Equipments for S.W.D (as per Annexure- 8.12)	432.00	420.00	355.00	558.00
iv) Staff Quarter for Harijan (as per Annexure- 8.13)	474.00	474.00	474.00	474.00
Total - D	14574.00	14562.00	14497.00	14700.00
E. Total Expenditure (B+C+D)	25153.57	25059.28	25943.35	27190.35
F. Assessed Gap (A-E)	(-)17485.88	(-)16460.65	(-)16278.34	(-)17191.59

E. Revenue Expenditure of GMC

(a) Administration

8.97 The main component of administrative expenditure of GMC relates to salary of the employees including terminal benefits like CPF, gratuity and leave encashment. This is followed by wages of muster roll and casual employees. Besides, it also includes office expenses, TA/DA of the employees and other contingent expenditure.

Salary Expenditure

8.98 The GMC do not have any approved staffing pattern and the services of its employees are not provincialised either. GMC has adopted State Government scales of pay for its employees with effect from January, 1996. As a consequence, the benefits of the Assam Pay Commission, 2008 has been automatically extended to its employees. It is ascertained that the employees are drawing pay as per the Assam ROP Rules, 2010 from 2010-11. It is gathered that the present sanctioned strength of GMC under different categories of posts is 3817. It is reported that out of the sanctioned strength of 3817, at present 1493 posts are lying vacant and 2324 posts are in position.

8.99 For the purpose of estimating the salary burden of GMC, our assessment is based on 2324 number of employees currently in position under different categories of posts. The total financial impact for payment of salary annually is worked out in the revised scales of pay for the year 2010-11. At the first instance, the basic pay of each category of post in the pre-revised scale is determined. This is done at a stage approximately in the middle of the pre-revised scale. Thereafter, fitment benefit is allowed in the corresponding revised scale as per formula enunciated by the Pay Commission and adopted by the Government. Having determined the band pay, the grade pay is allowed as per latest decision of Government vide Notification NO FPC 109/2010/41 dated 19.02.2011. Dearness allowance is calculated at the rate of 51 percent of band pay plus grade pay. Besides, house rent allowance is calculated at 15 percent of band pay plus grade pay and medical allowance at a flat rate of Rs.350 per month.

8.100 Based on the above assumption, the salary burden of GMC is calculated at Rs.4564.56 lakhs for the year 2010-11. The salary expenditure calculated for 2010-11 is adopted as the base for the purpose of projection during the subsequent years upto 2015-16, assuming an annual step up of 10 percent over the base year. The details of calculation is shown at Annexure- 8.14.

Wages

8.101 Apart from regular employees, the Corporation also engages drivers and cleaning staff on daily wage basis. There are 563 cleaners and 87 drivers on daily wage payment. The rate of wage per day is Rs.130 for the cleaning staff and Rs.150 for the driver. The annual financial implication works out to Rs.310.46 lakhs which is built in the expenditure stream during the forecast period.

Office Expenses

8.102 The actual level of expenditure on this account was Rs.848.88 lakhs during 2008-09. This is adopted as the base for the purpose of projection during the subsequent years upto 2015-16. An annual growth of 10 percent is assumed over the base year level.

(b) Civic Functions

(i) Water Supply

8.103 The piped water supply scheme of GMC covers 26750 residential houses apart from a few commercial connections. For this GMC maintains 18 reservoir tanks of different capacities. In addition for door to door supply of drinking water they maintain 14 truck mounted water tanks of different capacities. The actual level of expenditure on power, fuel charges and chemicals etc during the year 2008-09 was Rs.376.32 lakhs. This is adopted as the base for projection during subsequent years assuming an annual growth of 10 percent over the base year level.

(ii) Street Lighting

8.104 The existing number of street lights maintained by GMC is about 11600 out of which 7200 are tube lights; 4080 sodium vapour lights and 318 mercury/CFL. The level of expenditure on materials and energy charges was Rs.139.57 lakhs during 2008-09. this amount is taken as the base for projection during subsequent years upto 2015-16 assuming an annual growth of 10 percent over the base year level.

(iii) Sanitation & (iv) Solid Waste Disposal

8.105 The solid waste generated at Guwahati city is approximately 400 metric tonnes per day. Out of this, about 350-370 MT are being collected daily. For dumping of the garbages there are about 357 dust bins spread over the city. There is one disposal yard having an area of 78470 Sq.m. The distance of the disposal yard from the city is

about 25 km. For collection and maintenance of solid waste, GMC maintains conservancy vehicles which include 100 push carts, 25 dumper plaser and 40 auto vehicles. The total cost of operation and maintenance was Rs.586.44 lakhs during 2008-09. This is taken as the base for projection during subsequent years upto 2015-16. An annual growth of 10 percent is assumed.

(c) Expenditure on Maintenance of Community Assets

8.106 Due to pressing demand for other core civic services, the level of expenditure on maintenance of community assets is rather insignificant. Moreover, the base year figure of expenditure does not separately show the amount spent on maintenance of community assets. Whatever little amount is spent for this purpose is merged with other items of expenditure. Hence, no projection is made on this account.

(d) & (e) Expenditure on Schemes Assigned by the State/Centre

8.107 Expenditure on schemes assigned by the Central and State Governments are usually financed by Central/State shares of the respective schemes which are met from plan allocation. For the purpose of our assessment both receipt and expenditure on this account are omitted.

(f) Expenditure on Interest

8.108 The Corporation has not raised any loan from market or financial institutions. As such the expenditure on interest payment is nil.

F. Expenditure Incurred Directly by State Government

8.109 No expenditure is incurred directly by the State Government on behalf of the GMC.

G. Deferred Expenditure

8.110 It may be recalled that TASFC in its interim report recommended a sum of Rs.36.99 crores as grant-in-aid to GMC during 2007-08 to clear the accumulated arrears in respect of CPF, group insurance and other terminal benefits of the retired employees. However, this amount was not disbursed to them. As a consequence, the Corporation has once again preferred a deferred claim of Rs.42.37 crores consisting of Rs.33.20 crores as CPF contribution, Rs.5.58 crores as gratuity and Rs.3.59 crores as leave encashment.

8.111 Simultaneously, the Corporation has sent another proposal for extension of pensionary benefits to its employees with effect from 01.01.1996. This is in pursuance to the recommendations of TASFC which is accepted by Government subject to the condition that it may be referred to the Cabinet. The total financial implication with accumulated arrear from 01.01.1996 upto the terminal year of our award period i.e., 2015-16 is worked out at Rs.130.75 crores. It includes Rs.108.92

crores as basic pension plus allowances and Rs.21.83 crores as difference of DCRG already paid.

- 8.112 In view of pensionary benefits being proposed to be extended to the retired employees of GMC with retrospective effect from 01.01.1996, the claim for deferred payment of Rs.42.37 crores referred to above perhaps become redundant. Once pensionary benefits are allowed, retired GMC employees will no more be entitled to CPF amount. On the contrary they will be required to refund the amount of CPF already drawn. As a result, the accumulated liability on account of basic pension and other allowances is expected to come down substantially from Rs.108.92 crores after adjustment of CPF already drawn. In response to our query GMC has informed that Rs.11.43 crores approximately has already been disbursed to the retired employees as CPF. In view of this the estimated basic pension will stand reduced to Rs.97.49 crores in place of Rs.108.92 crores. Death cum Retirement Gratuity (DCRG) admissible to the retired employees upto 2010 is Rs.9.04 crores. The total amount of gratuity already paid upto 2010 is Rs.6.33 crores. Hence, arrear DCRG accumulated upto 2010 is Rs.2.71 crores. Therefore, arrear liability on account of pension and DCRG from 01.01.1996 stands at Rs.100.20 crores. An amount of Rs.100 crores at the rate of Rs.25 crores per year from 2012-13 is set apart for pensionary benefits to GMC employees provided the State Cabinet approves.

H. Capital Expenditure

Construction/Renovation of GMC Zonal Office

- 8.113 For administrative convenience GMC is divided into six zones and each zonal office is housed in separate buildings in different areas of the city. The present condition of zonal office buildings are totally in bad shape. The existing buildings will have to be demolished and reconstructed. In fact, the head office of GMC at Panbazar is similarly in a pitiable condition. The Commissioner recognises the urgency of office accommodation and at the same time it is aware that any dispensation in this regard would be meaningless unless the land belongs to GMC. It is ascertained that out of six zonal offices four located at Dispur, Uzanbazar, South Sarania and Bhutnath are having land of their own. GMC proposes to construct/renovate buildings of the aforesaid zonal offices at an estimated cost of Rs. 16 crores. This amount may be made available to GMC at the rate of Rs.4 crores per year from 2012-13 to 2015-16.

Equipments for Solid Waste Disposal

- 8.114 ULBs in Assam usually rely on archaic method of solid waste disposal and GMC is no exception. Right from sweeping, drain cleaning, garbage collection and carrying everything is done manually instead of using modern technology and machinery. Performance of this sort of jobs manually degenerates the dignity of human labour transgressing the bounds of decency. It is time to bid good bye to this antiquated method and replace it with modern appliances. In this regard equipments like open drain cleaning machine, back loader, mini truck tipper, dumper placer, cess pool cleaner etc may be considered. GMC has asked for a modest sum of Rs.20 crores for

procurement of machinery for SWM. The amount seems reasonable and may be provided to GMC at the rate of Rs.5 crores per year from 2012-13 onwards.

Renovation of Markets

8.115 Apart from private markets GMC has altogether 12 markets owned by them. All these markets are in bad shape. Buildings are pretty old and dilapidated, drainage and sewerage system are not there and modern amenities are totally lacking. In order to put them in proper shape huge investment is needed. GMC asked for a sum of Rs.42.22 crores for renovation of the existing markets. For development of the existing markets a sum of Rs.40 crores may be provided at the rate of Rs.10 crores per year spanning over a period of four years.

Roads and Drains

8.116 The total length of road under GMC is 221 km out of which only 6 km is concrete, 118 km Black Topped, 15 km WBM and the remaining 82 km Earthen/Gravel. Likewise, the total length of drain is 209.58 km out of which 128 km is kutchra and 81.58 km is concrete. The major portion of the drain is uncovered and as such prone to frequent accidents. The city is expanding fast and its old Assam type buildings are rapidly yielding place to high rise buildings. Demand for improvement of roads and drains is understandably insistent. The low level of maintenance and repair is hardly adequate to keep these assets in good shape necessitating reconstruction/renovation of a major portion of these assets. GMC asked for a sum of Rs.20 crores on this account which may be provided at the rate of Rs.5 crores per year spanning over a period of four years from 2012-13 onwards.

Water Pipe Lines

8.117 The distribution network of water supply pipe lines of GMC covers a total length of 395 kms. This network was laid precisely four decades ago. The old pipe lines are totally in shamble now and leaks water everywhere causing a lot of public inconveniences. More importantly a huge quantity of water get lost every day. The whole network of pipe lines need immediate replacement. For this purpose an amount of Rs.8 crores may be provided to GMC at the rate of Rs.2 crores per year.

Unipole for Advertisement

8.118 Tax on advertisement is a potential source of revenue for GMC which is yet to be exploited fully. The age old practice of fixing hoardings at road side public land, buildings tops and walls is still continuing. The haphazard fixture of hoardings at odd places not only spoil the scenic beauty of the city but at times create traffic problems as well. In order to streamline the archaic system of advertising GMC purposes to construct Unipole for advertisement at a few vantage points in the city. For this purpose they asked for a sum of Rs.20 crores. It is a short term investment and expected to start yielding decent return within a short period. This amount may be provided to GMC at the rate of Rs.5 crores per year.

I. Net Budgetary Position of GMC

8.119 Based on the assumption and analysis in the foregoing paragraphs, the net budgetary position of GMC is summarised in Table- 12 below.

Table- 12
Net Budgetary Position of GMC

(Rs. in lakhs)

Particulars	2008-09 Actual	2012-13 Est.	2013-14 Est.	2014-15 Est.	2015-16 Est.
A. Revenue Receipt (as per Anx.- 8.5)	3077.80	6120.83	6709.05	7366.88	7743.65
B. Revenue Expenditure					
1. Salary	3886.54	5523.12	6075.43	6682.97	7351.27
2. Wages	-	310.46	310.46	310.46	310.46
3. Office Expenses	848.88	1242.85	1367.13	1503.84	1654.23
4. Civic Functions					
i) Water Supply	376.32	550.97	606.07	666.67	733.34
ii) Street Light	139.57	204.34	224.78	247.26	271.98
iii) S.W.D	586.44	858.61	944.47	1038.91	1142.81
Total- 4	1102.33	1613.92	1775.32	1952.84	2148.13
Total - B	5837.75	8690.35	9528.34	10450.11	11464.09
C. Deferred Expenditure Pension/DCRG	-	2500.00	2500.00	2500.00	2500.00
D. Capital Expenditure					
i) Construction/ Renovation of Zonal Office	-	400.00	400.00	400.00	400.00
ii) SWD Equipments	-	500.00	500.00	500.00	500.00
iii) Markets	-	1000.00	1000.00	1000.00	1000.00
iv) Roads/Drains	-	500.00	500.00	500.00	500.00
v) Water Pipe Line	-	200.00	200.00	200.00	200.00
vi) Unipole	-	500.00	500.00	500.00	500.00
Total - D	-	3100.00	3100.00	3100.00	3100.00
E. Total Expenditure (B+C+D)	5837.75	14290.35	15128.34	16050.11	17064.09
F. Assessed Gap (A-E)	(-) 2759.95	(-) 8169.52	(-) 8419.29	(-) 8683.23	(-) 9320.44

J. Review of Fiscal & Financial Management

8.120 Before taking a view on municipal administration it may be worthwhile to take a closer look on the prevailing ground realities. The urban scenario is marked by rapid urbanisation, concentration of population in city and towns much beyond the carrying capacity of the land in terms required infrastructure and are creating tremendous problems to sanitation, sewerage water supply and public health. Wetland has started disappearing, tree felling and earth cutting on hilly slopes are removing the top soils and chocking up the outlets through which the rain water would have found a passage. Without proper planning of drainage, water supply, garbage disposal the haphazard construction of multistoried buildings only worsens the situation. While the government must have to address these issues seriously lest the situation goes completely out of hand it has to be realised that the ULBs face a formidable task in servicing the areas under their jurisdiction at least at a tolerably acceptable level. Resources being limited they must concentrate in areas like

sanitation, sewerage, solid waste management. These are also the areas where privatisation can be effective. Toilets constructed in and around market places, bus stands by ULBs may be handed over to NGOs or other private bodies for maintenance which they can do utilising the fund collected as fees from users. A public private partnership is also possible in programmes like street lighting and solid waste management.

Most inadequate drainage system, closed, foul smelling nullahs are a bane of most municipal areas. Mere concrete construction of drain in patches is not the answer to this. Most important is to find out where the drain water will go. Some outlets must be arranged so that the drainwater does not stagnate providing an ideal breeding ground to mosquitoes.

It is also essential to preserve the water bodies which can absorb the overflow of rainwater. It is imperative to keep these water bodies free from encroachment.

The tendency to construct buildings on any available land even by filling up water bodies/natural route of the overflow of drainwater should be ruthlessly stopped. While giving building permission these matters should be of paramount consideration.

- 8.121 Coming back to the topic a sound fiscal and financial management implies how best the civic bodies have been able to exploit the potential of tax and non-tax revenue sources allocated to them and the degree to which their efforts have been directed to broaden and deepen their own revenue through widening of their tax base and also how far they have been able to provide core civic services to the best satisfaction of the citizens. They should not only be able to exploit their revenue but also to recover at least a part of the cost for operation and maintenance of services provided by them. Sound financial management, inter alia, involves proper maintenance of financial statistics. How far they have been able to contain avoidable and infructuous expenditure through outsourcing and Public Private Partnership model and how far transparency and accountability has been maintained in all financial transactions will show the extent of their operational soundness.

Internal Revenue Mobilisation

- 8.122 In the matter of internal revenue mobilization property tax, by and large, is the main source of revenue for the ULBs. In this context, a study on municipal best practices organized by the Thirteenth Finance Commission emphasized five best practices for better realization of revenue from property tax. These are (a) enumeration of properties in the municipal tax register; (b) the collection rate; (c) the assessment and valuation system; (d) the extent of exemption and the (e) the level of tax rate. Based on a sample survey the study observed that property tax constitutes 23 percent of total municipal revenue and 28.5 percent of own source revenue. The percentage of assessed properties actually paying tax is 63 percent, worse still the collection efficiency is only at 37 percent of demand. Further, the ratio of property tax collection to GDP is only 0.24 percent for the sampled civic bodies. In contrast,

this ratio is 0.60 percent in the developing countries; 1.04 percent for all countries and 2.12 percent in OECD countries.

- 8.123 It is evident that ULBs in Assam have, by and large, failed to exploit the full potential of this major source of revenue allocated to them. Absence of a formal count of properties in the municipal tax register appears to be the major handicap in exploiting the full potential of property tax. In case of GMC the percentage of assessed properties actually paying taxes is around 60 while it is far less in case of other ULBs. During 2008-09, property tax revenue constituted nearly 57 percent of own revenue of GMC marking an improvement from 48 percent in 2005-06. The demand-collection ratio has substantially improved to 81 percent in 2008-09 from 46 percent in 2005-06. In per capita terms the collection of property tax by GMC registered an increase to Rs.218 in 2008-09 from Rs.135 in 2005-06. GMC's per capita yield of Rs.218 is even less than the per capita yield of Rs.486 in case of the sampled civic bodies in the country. Another disquieting feature of GMC's property tax collection is its poor tax-GSDP ratio which hovers round 0.02 percent. It is abysmally low compared to 0.24 percent of the sampled municipal corporations within the country. As a matter of fact, the performance profile of GMC leaves no room for complacency. There is plenty of scope to augment revenue from property tax through enlargement of coverage by bringing in properties hitherto remained unassessed, increasing demand-collection ratio, reducing undeserving exemption and replacing the outmoded valuation system. Augmentation of revenue is possible even without raising tax rate through broadening tax base, improving collection efficiency, detecting tax evasion and imposing penal clauses.
- 8.124 The track record of other ULBs taken together in the matter of property tax collection is rather dismal. During 2008-09, property tax constituted a meagre 18 percent of their own revenue which is even lower than 20 percent recorded in 2005-06. In per capita terms it registered a marginal increase to Rs.30 in 2008-09 from Rs.26 in 2005-06. Segregated data on demand-collection ratio is not available for property tax. Apparently, the gap between demand and collection is likely to be yawning. Reassessment of property tax is overdue in respect of most of the ULBs for decades. It is one of the most formidable obstacles in augmenting revenue from this source. There is tremendous scope of augmenting revenue from property tax merely by improving collection efficiency and reducing demand-collection gap and an all out effort is needed in that direction.
- 8.125 Apart from property tax, other prolific sources of revenue for the ULBs are tax on non-motorised vehicles, advertisement tax, trade licence fees markets fees etc. However, fees or user charges depend mainly on delivery of services. Because service delivery by ULBs is negligible the corresponding income therefrom is also nominal. GMC collected total revenue of Rs.30.78 crores during 2008-09 from its own tax and non-tax sources. In per capita terms the collection is Rs.380. It shows a significant improvement from Rs.283 in 2005-06. Nevertheless, as a percentage of GSDP it registered a marginal decline during this period.

8.126 The ULBs, other than GMC, collected a total amount of Rs.31.77 crores from tax and non-tax sources allocated to them during 2008-09 compared to Rs.24.43 crores during 2005-06. In per capita terms it registered an increase to Rs.167 in 2008-09 from Rs.127 in 2005-06. However, like that of GMC there is a slight decline as a percentage of GSDP. This highlights the need to exploit fully the potential of tax and non-tax sources allocated to them through widening tax base and improving collection efficiency.

Expenditure Management

8.127 In the matters of expenditure management the performance of ULBs including that of GMC is far from satisfactory. The total revenue expenditure of GMC during 2008-09 amounted to Rs.58.38 crores compared to Rs.35.13 crores in 2005-06. It is a hike of 60 percent within a span of three years. The major component of revenue expenditure amounting to Rs.38.87 crores represents salary and wages and accounted for about 66 percent of the total expenditure. Added to it the establishment cost of Rs.8.49 crores, nearly 81 percent of total expenditure was spent on salary and establishment. This leaves barely 19 percent for civic functions. In the wake of salary hike consequent upon switching over to the revised scales of pay as per ROP Rules, 2010, this ratio between salary and service delivery expenditure will be further distorted. During the year their total revenue collection from own sources was Rs.30.78 crores which covered merely 53 percent of total expenditure. This points to the need for expenditure compression as well as revenue augmentation. Feasibility of pruning expenditure through outsourcing and Public Private Partnership (PPP) model is required to be explored. It is reported that GMC experimented with PPP model in respect of solid waste disposal. It is reported to be working more or less satisfactorily though at times public perception differs. Similar ventures may be made in respect of other core civic services as well.

8.128 In case of other ULBs also expenditure management hardly shows any rational approach. For instance, their total revenue expenditure over the years far outstripped their own revenue making them perennially dependent on outside support. Obviously, salary and establishment cost constitute the major component of revenue expenditure. A large number of ULBs, particularly the financially weak and newly constituted ones, are still grossly under-staffed. As soon as these ULBs will be properly staffed, the existing ratio between salary and civic functions expenditure will get distorted further. As of now, there is no instance of expenditure compression by the ULBs through outsourcing or otherwise. It is time the ULBs diligently pursue the agenda of pruning expenditure and augmenting own revenue. That there is abundant scope for revenue augmentation is evident from the Report of the Principal Accountant General (Audit), Assam. The report observed that in case of seven ULBs test audited by them in 2008-09, the outstanding amount of holding tax is about Rs.8 crores in a single year. It is just a tip of the iceberg and gives a fair indication of the probable size of outstanding taxes that may emerge in totality.

Transparency & Accountability

8.129 Another important aspect of fiscal and financial consolidation is maintenance of overall transparency and accountability. Accounting and auditing are the cornerstone in upkeeping transparency and accountability. Accounts are required to be maintained in the format prescribed by the CAG and adopted by the State Government. However, maintenance of accounts in the prescribed format is rarely being complied with. Further, it is essential to have approved budget documents for the purpose of proper maintenance of accounts. As observed by the Principal AG (Audit) most of the ULBs test audited by them have not prepared realistic budget estimates showing details of probable receipts and expenditure. Some of the ULBs incurred expenditure irregularly without relevant budget provision. Internal audit provides vital input for conduct of formal audit. It is observed by the Principal AG (Audit) that there is no system of internal auditing in the ULBs of the State and it needs to be put in place immediately. Another important observation of the Principal AG is that there is poor response and delay in furnishing replies to audit observations by the concerned ULBs leading to accumulation of outstanding objections. ULBs are also required to maintain a database of finances as per format prescribed by the CAG. This important aspect is not complied with by the ULBs. Non compliance of the vital issues concerning accounting and auditing has diluted transparency and accountability to a considerable extent. Maintenance of accounts, regular audit of accounts and creation of a financial database may be accorded top priority in the agenda of ULBs.

Additional Resource Mobilisation

8.130 The perennial mismatch between revenue and expenditure which ails the ULBs is an area that came for a focussed attention from the Commission. The ULBs must make serious efforts to raise the revenue from the sources which are in their power. There are a number of untapped sources which have not been exploited. Rates of taxes fixed several years ago are not revised. Poor quality of services only strengthens people's antipathy to pay anything extra. The ULBs will have to come out of this morass and break the vicious circle.

8.131 The quality of the services must have to be improved if the ULBs hope to make upward revision of user charges at least to meet the maintenance expenditure. It is also true that the acute shortage of fund seriously affects the performance of the local bodies in providing the core services-drinking water, sewerage, solid waste management and street lighting at acceptable level of services. Even if one admits the need for a grater transfer of resources to the local bodies, it must be emphasised that these bodies must exert themselves to effect better tax collection and to collect revenue which is in their own power and jurisdiction.

8.132 The deplorable state of finances of the urban civic bodies as discussed above emphasizes the need for own revenue augmentation through Additional Resource Mobilisation (ARM) from existing sources. In this regard the Second and Third SFCs of Assam put forward valuable suggestions which unfortunately remained in paper.

However, the blame for non-compliance cannot be squarely thrust on ULBs alone, because even to-day they lack proper administrative and legal framework to enhance their institutional capacity in performing entrusted functions. Leaving aside the organizational shortcomings, the other handicaps in the way of resource mobilization are the narrow base and lower yield of local taxes; limitations imposed by law in rate structure; poor quantity and quality of civic services; resistance from public to pay higher taxes and above all the apathy of elected representatives to impose taxes. Once the quality of service improves the people can be expected to be less reluctant to pay the legitimate tax. Hence, while formulating a rational tax regime what is also needed is a primary concern for a positive improvement of the level and quality of services to make them acceptable to the public at large.

- 8.133 Tax on property/holding is the principal source of revenue of the ULBs including GMC. Apparently, this vital source has not been tapped fully so far. There is tremendous scope to augment revenue from this source even without any upward revision of the rate structure. As of now the percentage of assessed properties actually paying tax is unduly low. At the first instance it is imperative to take a formal count of all properties in the municipal tax register so as to increase the present low ratio of coverage. For an accurate enumeration of properties a GIS system for mapping of properties may be instituted in Guwahati and the towns with a population of more than one lakh.
- 8.134 Second, the present demand-collection ratio is grossly unfair. It points to the need for improving collection efficiency so that collection is stepped up at least to 85 percent of total demand.
- 8.135 Third, the extent of exemption and evasion of taxes has a direct bearing on yield from property tax. The Municipal Act provides exemption clause for individual hardship apart from religious and charitable purposes. It leaves enough room for mis-use of such powers. Utmost circumspection is needed in the matter of granting exemption or concession. Tax evasion and delinquency should be identified and penal clauses enforced.
- 8.136 More importantly, collection of property tax revenues depend to a great extent upon the system of assessment and valuation of properties. As observed by the Second and the Third SFCs, it is necessary to make a shift from the current Annual Rateable Value (ARV) method to the Unit Area Method (UAM). This will enable increase in rates even without reassessing the properties. In this context setting up of a Central Valuation Board, on the lines of the West Bengal Central Valuation Board may be considered to standardize property valuation as suggested by the Thirteenth Finance Commission.
- 8.137 In regard to assessment of property tax, the Municipal Act provides for quinquennial revision of holding tax. But in actual practice this important provision was hardly adhered to by a large number of civic bodies. For instance, out of 22 municipalities scrutinized by us reassessment is overdue for almost two decades in respect of 19 municipalities. Even the track record of GMC in this regard is miserable. The first

general assessment of property tax was done by them in 1979-80. This was followed by a feeble attempt in 2000-01 after a lapse of 21 years. But due to stiff public resistance it was partially set aside and made applicable to new construction only. With a view to increasing collection, periodic revision of assessment every five years should be strictly enforced.

- 8.138 Apart from the inherent shortcomings, certain other than exogenous and prickly issues exacerbate the problem. Articles 285 and 289 of the Constitution exempt all Central and State Governments properties respectively from the purview of taxation. However, the Eleventh Finance Commission suggested that instead of property tax, service charges may be levied on Central Government properties. It has come to our notice that in West Bengal some of the Central Government offices have declined to pay even service charges citing a judgement of the Hon'ble Supreme Court. If it is a fact, the matter may be taken up with the Central Government. Anyway, there is no restriction on levy of tax on the properties of Central and State PSUs which may be taken up by the municipalities earnestly.
- 8.139 In the city of Guwahati, building permission is concurrently granted by GMC and GMDA. In respect of other towns this power is shared between Municipalities and Development Authorities. Due to the presence of dual authority in the matter of granting building permission evasion of tax and violation of norms are likely to be encouraged. The earlier SFCs recommended dissolution of the system of dual authority in favour of the elected bodies and we reiterate the same.
- 8.140 The under-valuation of urban land adversely affect the yield from property tax. In the background of spiralling land price, the official land value has failed to keep pace with the increasing market price of land. The valuation of urban land in different urban areas may be done realistically keeping in view the prevailing market price. The land value fixed may be reviewed periodically so that it can be truly reflected in determination of property/holding tax.
- 8.141 GMC and other municipalities should be able to increase their revenue substantially from trade licence fees provided periodic revision of rates are strictly enforced in accordance with the provision of relevant rules. There is tremendous scope of expanding the tax net under trade licence fee through inclusion of emerging trades. In the wake of globalization new trade centres like shopping malls, business hubs, multiplexes, chain restaurants and eateries etc are rapidly coming up. All such emerging trades should be included in the schedule of taxes under Trade Licence Fees through appropriate amendment of the relevant Act and Rules.
- 8.142 Municipal markets that are being settled annually by inviting tenders fixing minimum value should take utmost care in determining the minimum value. A realistic assessment of the minimum value need be made each year for each market having regard to the size, number of shops, volume of business transacted and other relevant issues. This will enable suitable step up of revenue from this source.

- 8.143 In Guwahati and elsewhere in every big and small towns, unauthorized markets are growing up haphazardly with alarming rapidity. The unauthorized vendors in such markets sell their wares by setting up shops wherever possible encroaching public street and footpath. Apart from stationary vendors mobile vendors freely move about in crowded market places causing a lot of public inconveniences. Apart from imposing penalty on unauthorized vendors, civic bodies should take firm step to develop municipal markets to accommodate the unauthorized vendors within the premises. The Commission has recommended fund to improve and expand the existing municipal markets. It will not only augment municipal revenue but help in keeping the city and towns clean and tidy.
- 8.144 Improvement in the system of tax collection through simplification of procedure will make the tax machinery more tax payer friendly. In this regard measures like payment of tax through post office, bank, computerization of billing and collection, rebate for timely payment and penalty clauses for delay etc may be introduced.
- 8.145 The wide disparity between demand and collection of revenue by the ULBs as shown in Table- 2 of this Chapter clearly indicates that there is tremendous scope to mop up substantial amount from arrear collection. ULBs, in general, should launch a vigorous drive for collection of revenue lying in arrear.
- 8.146 Eventually, the local bodies must recognize the need to broaden and deepen their own revenue sources through widening the tax base and improving collection efficiency, so that their perennial dependence on resource transfer from the Centre and the State is gradually reduced. ULBs may keep in mind that fiscal transfer from higher level of government is meant to supplement and not substitute, their own resources. Hence, a sustained effort is necessary to raise their own resources.

Chapter– 9

Recording of Best Practices

- 9.1 The successive State Finance Commissions have laid adequate emphasis on strengthening the local bodies in keeping with the constitutional mandate to uphold their financial, functional and administrative autonomy. The Fourth Assam State Finance Commission has also done likewise. The tax devolution and grants-in-aid through the scheme of resource transfer should be supplemented by raising of resources by the LSGs themselves by effectively tapping the sources allocated to them. In keeping with the constitutional mandate, successive Central Finance Commission beginning from the Tenth had also recommended measures to augment the Consolidated Fund of the States to supplement the resources of panchayats and municipalities in the State. Indeed, the measures needed to improve the finances and functioning of local bodies imply much more than the fiscal devolution alone. It points to the need to inculcate improved practices of management. Against this backdrop, best practices evolved can serve as a road map in tackling similar issues by the local bodies and its dissemination and replication by others.
- 9.2 Broadly speaking, the SFCs take a holistic view of the finances of local bodies which include their own tax and non-tax revenues, tax devolution and grants-in-aid from the State and Central Finance Commissions pitted against their obligatory expenditure. By and large, any mis-match between revenue and expenditure is sought to be narrowed down, as far as practicable, by resource transfer to the extent necessary supplemented by additional resource mobilization by the LSGs. The task of documenting the best practices is invariably linked to better financial management of local bodies. As of now, PRIs in Assam at all levels are playing an insignificant role in the matter of service delivery to their constituents. The position of ULBs is no better in this respect. At this abysmally low level of activity it would hardly be possible to identify a set of best practices among them for its replication across the State. However, it may be worthwhile to replicate the best practices culled out from other States where the experiment was successful and subject to its suitability to local conditions.
- 9.3 The traditional functions of local bodies both rural and urban consist of providing basic civic services to the citizen to their satisfaction. Best practices initiatives should therefore conform to and have a tangible impact on the quality of life and living environment of the concerned citizens. Hence, best practices can well be related activity-wise to the service providers. Even then it would be difficult to list out a set of best practices separately for each tier of PRIs and each category of ULBs. This is because PRIs in each tier is statutorily empowered to levy and collect taxes, duties, tolls and fees and activity mapping entrusts different component of the same activity concurrently to each tier. In case of the ULBs the provisions of the same Act govern the activities of municipal boards and town committees. Only the municipal corporation stands on a different footing. Given the above functional background, a set of best practices that can be sorted out for a particular tier is equally applicable

to other tiers also. Within the above limitations, a number of best practices have been identified and listed below which could be use fully emulated by PRIs and ULBs at all levels.

PRI Best Practices

- 9.4 Ideally best practices for the PRIs can be documented under the following categories viz, (1) Compliance to statutory requirements, (2) maintenance of data base, (3) resource mobilization, (4) expenditure compression and (5) transparency and accountability.

Compliance of Statutory Parameters

- Statutorily required Standing Committee at ZP, AP and GP level need to be put in place and made operational.
- GP Secretaries should convene the meeting of Gaon Sabha quarterly and to ensure that the suggestions of the Gaon Sabha in respect of the development Schemes are duly considered by the respective Gaon Panchayat.
- In conformity with Sections 24 (2) and 56 (2) of the Assam Panchayat Act, 1994, the GPs and APs respectively should make earnest endeavour to limit establishment expenditure to one third of its total expenditure.

Data base

- Maintenance of proper data base in each tier of PRIs of its own revenue for its effective pooling and utilization.
- Expenditure database be maintained for each tier of PRIs relating to maintenance, establishment, pay roll, infrastructure development etc.
- Creation of profile, website.

Resource Mobilization

- In respect of levy and collection of taxes, duties, tolls and fees allocated to the GPs, APs and ZPs, by laws should be framed and put in place by the appropriate authority.
- Autonomy in fund raising to the PRIs in matters of assessment, rate fixation, exemption, revision of rates, incentive etc. should be given.
- House tax, a potential source of revenue in the tax regime of GPs, remained unexploited and needs to be tapped through proper mapping.
- User charges should be made obligatory levies.
- Optimization of the network of own tax regime through broadening and depending of the available sources.
- Fixation of annual target of collection and adhere to the target through constant monitoring.
- Creation of awareness among the general public is the sine-qua-non of better tax administration.

Expenditure Compression

- Right sizing of the organizational machinery to effect economy in expenditure.
- Outsourcing of traditional functions to cost-effective service providers.

- Expenditure compression through public-private-partnership.
- Regular planning and monitoring to cut down costs.

Transparency and Accountability

- To prepare annual budget estimates as per C&AG format.
- Unauthorised spending without preparation of annual budget and plan estimates should be discarded.
- Diversion of fund for purposes other than those intended for should be stopped altogether.
- Maintenance of accounts need be standardized using the formats prescribed by the C&AG.
- Departmental officers should not be made statutory auditors. Director Audit (Local Fund) will supervise accounts and audit under Technical Guidance and Supervision (TGS) provided by the C&AG.
- To outsource audit works to reputed Auditing Firms empanelled by the C&AG.
- Good budgeting, good accounting and good auditing should be the motto.
- Social audit of works, expenditure and outcome be done.

Municipal Best Practices

- 9.5 Cities all over the country are facing identical problems which consist of growing slums, water shortage, garbage accumulation, sanitation and sewerage problems, environmental degradation, inadequate infrastructure, lack of finances etc. The initiatives that have been proved successful in solving the problem elsewhere might be able to achieve similar results if replicated in other cities too.
- 9.6 The best practices listed below activity-wise may be adopted by the ULBs in Assam including the Gauhati Municipal Corporation.

Solid Waste Management

- Solid waste management requires skilled manpower supported by highly mechanized system to perform the job efficiently. Certain municipal corporations in the country has successfully experimented with citizens participation in solid waste management as a sustainable measure to improve the level of services. In collaboration with voluntary associations, citizens were taught about segregation of waste and vermicomposting of solid waste at local level.
- Privatization of solid waste management has been successfully experimented by urban bodies in the country. It has taken initiative for the privatization of transportation and collection of solid waste. The scheme of privatization was extended to maintenance of public toilets, drainage, complaint management etc.
- There are instances that urban bodies setting up composting plants for the disposal of solid waste. This was intended to minimize the quantity of solid waste that will be finally disposed of at the landfill. Moreover, some of the costs can be recovered through the sale of compost.

- As a measure of participatory approach in solid waste management between municipal officials and citizen, some municipal bodies in the country have introduced a new system of collecting bio-medical waste and other municipal solid waste separately. This service is particularly relevant to hospitals, nursing homes, hotels, restaurants and apartments. Under the public-private-partnership scheme bio-compost plants can be set up by the ULBs.
- ULBs in general should cherish a vision of “Zero Garbage Drive” as a first step to keep their cities/towns clean. It may be possible in active cooperation of the NGOs/Citizens to introduce door to door collection of garbages, segregation of waste at household level and its final dumping at the landfill site.

Water Supply & Sanitation

- During rainy season more than 80 percent of the rain water gets washed away as runoff. This has resulted in degradation of groundwater resources and uncontrolled tapping of groundwater has further worsened the situation. Municipal bodies may take initiatives in adopting rainwater harvesting and recharging technology by the city/town dwellers. They may assist the citizens in adopting rainwater harvesting techniques in the existing as well as new constructions.
- Municipal bodies in general should take initiative to improve water supply harvesting both surface and groundwater sources through efficient and effective infrastructure management techniques.
- Almost all the ULBs in the country face the problem of illegal water connection in their cities. This unholy practice not only reduces the revenue of local authorities but also underrate all efforts to conserve the scarce water resources. This calls for regularization of illegal water connections through universal metering.
- The slum sanitation programme with the two-fold objectives to eliminate wastewater discharges from slum areas and to provide toilet facilities should be an integral part of all municipal bodies. This may be a participatory programme involving communities in the implementation process and also creating awareness among them to maintain their toilets forming community organizations.

Street Lighting

- Privatization of street light maintenance and adoption of energy efficient street lighting system is expected to provide a better level of service minimizing the cost of operation.

Roads

- Peoples’ participation in development of internal city roads will relieve the pressure on ULBs and help in conserving scarce resources for alternative uses. The municipal bodies may initiate steps to mobilize citizen’s contribution to raise funds for improvement of public infrastructure in their respective areas.

E-Governance

- People from the weaker section of the society can hardly afford the facilities of internet. In order to bring the facility of e-governance to their doorstep all the

information that are available on the website may be accessed through the local cable network for their benefit.

- To facilitate e-governance GMC may set up City Civic Centres for online registration of complaints, online facility of tax payment and other services which the citizens will be able to transact with them in a hassle free manner.

Transparency and Accountability

- To prepare annual budget estimates as per C&AG format.
- Unauthorised spending without preparation of annual budget and plan estimates should be discarded.
- Diversion of fund for purposes other than those intended for should be stopped altogether.
- Maintenance of accounts need be standardized using the formats prescribed by the C&AG.
- For the sake of transparency and accountability urban bodies should adopt accrual based accounting system. Accounts should be kept in formats prescribed by the C&AG.
- Executive Officers should see that the annual accounts are closed and the accounts for the previous year written up completely and made ready for audit.
- EO of MBs/TCs shall review the progress of compliance of audit reports regularly.
- Departmental officers should not be made statutory auditors. Director Audit (Local Fund) will supervise accounts and audit under Technical Guidance and Supervision (TGS) provided by the C&AG.
- To outsource audit works to reputed Auditing Firms empanelled by the C&AG.
- Social audit of works, expenditure and outcome be done.

Resource Mobilisation

- Property tax should top the agenda of additional resource mobilization.
- The records of properties need be updated using GIS technology wherever feasible.
- The existing properties whose assessed value is found to be grossly inadequate may be reassessed with reference to the present market value.
- To increase yield by rationalizing the present outmoded tax structure.
- To facilitate online payment of taxes.
- To regularize the unauthorized water connections to augment revenue.
- GMC may experiment with automated parking system through public-private-partnership.
- The yawning gap between demand and collection of municipal tax needs to be narrowed down.
- The institutional capacity of the ULBs comprising human resource, organizational set up and legal framework need to be augmented for efficient financial management and resource mobilization.

Chapter- 10

Assessment of Gap and Scheme of Devolution

A. Assessment of the Gap

- 10.1 The basic thrust of the 73rd and the 74th Constitutional Amendments were to endow the panchayats and the municipalities with adequate power, functions, resources and responsibilities so as to enable them to function as autonomous institutions of self government. It is the primary responsibility of the SFCs to ensure adequate resources, both financial and physical, to PRIs and ULBs to enable them to fulfil the role envisaged for them in the Constitution. On the other hand, being nearest to the people, civic bodies are expected to provide basic services to the grass root levels. In recent years the growing agency functions relating to the implementation of various Centrally Sponsored Schemes have added a new dimension to their functional canvas. Paradoxically, the local bodies have plenty of funds to implement these schemes but very little funds for effectively meeting their administrative costs and for performing core civic functions. In the given situation, it is the imperative need to place PRIs and ULBs on a sound financial footing duly supported by adequate skilled manpower and fully equipped physical infrastructure .
- 10.2 In order to determine a suitable fiscal package for the panchayats and municipalities, the first and foremost necessity is the assessment of the gap in their financial resources. However, in this matter the Commission is greatly handicapped due to non-existence of a data-base and the difficulties in obtaining accurate data from the grass root levels. Apart from being qualitatively poor, the available data is grossly inadequate also. It is so because accounts are not maintained properly. Any clear picture of revenue and expenditure of the local bodies does not emerge from the way the accounts are maintained now. Apparently, no distinction is made between own resources and transferred funds meant for specific purposes; revenue and capital receipts and expenditure and plan and non-plan expenditure. Despite priority accorded by successive Central and State Finance Commissions for creation of data-base and maintenance of accounts, no serious attempts seems to have been made so far in this regard. Consequently, earmarking of grants by the Central Finance Commissions for creation of data-bank and maintenance of accounts has not yielded the desired results. Initially, the SFC Cell under the State Finance Department is supposed to provide the SFC with the required input . But the Cell although constituted is not properly equipped with man and materials to do the job effectively. As a result, a SFC when constituted has to grapple with the problem of data collection.
- 10.3 In spite of the crippling handicaps stated above, the Commission has made an assessment of the revenue gaps of each tier of PRIs and each category of ULBs. For the purpose of assessment the level of revenue and expenditure obtained during 2008-09 has been adopted as the base. However, population figure of 2001 Census has been adopted although ToR required the Commission to adopt the latest

available census figure. As all necessary details of population upto block and village levels are not available in respect of the 2011 census, the Commission has been constrained to adopt the population figure of 2001 census.

- 10.4 Compared to some other states, the PRIs in Assam are rather late entrant in the scheme of decentralization. Accordingly, their performance in providing basic civic services is rather low. This is equally true of the small and newly emerging urban civic bodies. Obviously in such a situation the base year figure of expenditure on basic civic services and maintenance of community assets is negligible. The base year figure of expenditure is mainly confined to disbursement of salary and a few other contingent expenditure. Any assessment based on that low level would mean acceptance of such low level of service delivery in the years to come. This will not be conducive to the interest of democratic decentralization. The Commission, therefore, decided to upgrade the physical infrastructure of local bodies to augment their capacity for service delivery. In our assessment expenditure on account of upgradation of physical infrastructure is built in as fresh expenditure during the forecast period.

(a) Rural Local Bodies

- 10.5 The non-plan revenue gap of the PRIs has been worked out separately for each tier ZP, AP and GP having taken the level of revenue and expenditure of 2008-09 as the base. The revenue receipts of 2008-09 has been projected at an annual growth of 5 percent for the subsequent years upto 2015-16 for all the tiers. Similarly, the non-plan revenue expenditure of all tiers has been projected assuming an annual growth of 10 percent over the base year. Additional amount is provided separately for each tier for upgradation of physical infrastructure which will be treated as specific purpose grant-in-aid. The position is summarized in Table- 1 below.

Table- 1
Assessed Revenue Gap of PRIs (Rs. in lakhs)

Details	2012-13 Est	2013-14 Est	2014-15 Est	2015-16 Est	2012-16 Total
Zilla Parishad					
A. Revenue Receipt	309.84	325.32	341.60	358.67	1335.43
B. Revenue Expenditure	842.10	896.57	956.47	1022.38	3717.52
C. Upgradation Expenditure	2680.00	2680.00	2680.00	2680.00	10720.00
D. Total Expenditure (B + C)	3522.10	3576.57	3636.47	3702.38	14437.52
E. Assessed Gap of ZP (A - D)	3212.26	3251.25	3294.87	3343.71	13102.09
Anchalik Panchayat					
F. Revenue Receipt	776.46	815.29	856.06	898.85	3346.66
G. Revenue Expenditure	3215.38	3395.18	3592.97	3810.53	14014.06
H. Upgradation	10397.80	10397.80	10397.80	10513.80	41707.20
I. Total Expenditure (G + H)	13613.18	13792.98	13990.77	14324.33	55721.26
J. Gap of AP (F - I)	12836.72	12977.69	13134.71	13425.48	52374.60
Gaon Panchayat					
K. Revenue Receipt	724.56	760.79	798.83	838.77	3122.95
L. Revenue Expenditure	15364.58	16145.46	17004.41	17949.27	66463.72

M. Upgradation	20216.60	20216.60	20216.60	20266.60	80916.40
N. Total Expenditure (L +M)	35581.18	36362.06	37221.01	38215.87	147380.12
O. Gap of GP (K – N)	34856.62	35601.27	36422.18	37377.10	144257.17
P. Overall gap of PRIs	50905.60	51830.21	52851.76	54146.29	209733.86

N.B.- Details at Table- 11 and 12 of Chapter- 7 and Annexures 7.2 to 7.4

(b) Urban Local Bodies

- 10.6 For the purpose of assessment of municipal finances the urban civic bodies are categorized into two groups viz, 71 MBs/TCs in a single group and Guwahati Municipal Corporation separately. In case of both categories, the revenue receipt of the base year is projected assuming an annual growth of 7 percent and the revenue expenditure at an annual growth of 10 percent. As in the case of PRIs, additional amount is added to the expenditure stream for the purpose of upgradation of physical infrastructure. The position is summarized in Table- 2 below.

Table- 2
Assessed Revenue Gap of ULBs

(Rs. in lakhs)

Details	2012-13 Est	2013-14 Est	2014-15 Est	2015-16 Est	2012-16 Total
1. MBs/TCs					
A. Revenue Receipt	7667.69	8598.63	9665.01	9998.76	35930.09
B. Revenue Expenditure	9562.11	10424.94	11374.01	12418.01	43779.07
C. Deferred Expenditure	1017.46	72.34	72.34	72.34	1234.48
D. Upgradation Expenditure	14574.00	14562.00	14497.00	14700.00	58333.00
E. Total Expenditure (B+C+D)	25153.57	25059.28	25943.35	27190.35	103346.55
F. Gap of MB/TC (A - E)	17485.88	16460.65	16278.34	17191.59	67416.46
2. GMC					
A. Revenue Receipt	6120.83	6709.05	7366.88	7743.65	27940.41
B. Revenue Expenditure	8690.35	9528.34	10450.11	11464.09	40132.89
C. Deferred Expenditure	2500.00	2500.00	2500.00	2500.00	10000.00
D. Upgradation	3100.00	3100.00	3100.00	3100.00	12400.00
E. Total Expenditure (B+C+D)	14290.35	15128.34	16050.11	17064.09	62532.89
F. Gap of GMC (A – E)	8169.52	8419.29	8683.23	9320.44	34592.48
3. Overall Gap of ULBs (1F + 2F)					
	25655.40	24879.94	24961.57	26512.03	102008.94

B. Strategy for Bridging Normative Vertical Gap

- 10.7 Having assessed the gaps in financial resources of the panchayats and municipalities at all levels, the next vital issue is to appropriately structure the vertical and horizontal dimensions of resource transfer so that the mutual interests of the State and the local bodies at all levels are best served. The vertical dimension of transfer between the State and the local bodies is sought to be addressed by creating a divisible pool consisting of the net proceeds of taxes and duties collected by the State Government. The vertical dimension of transfer as between different levels of

PRIs and ULBs depend on their mutual revenue raising capacity as well as the level of services rendered by them. How best the PRIs and ULBs can augment their revenue collection from tax and non-tax domain is elaborately dealt with in Chapter- 7 and 8 respectively. The horizontal dimension of transfer is taken care of by an interse distribution based on some objectively defined criteria.

C. Scheme of Devolution

(a) Assigned Taxes

- 10.8 Articles 243 I and 243 Y of the Constitution vide clause (a) (ii) mandated 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 and municipalities. It is, therefore, the constitutionally assigned duty of the SFC to determine the taxes which may be assigned to the local bodies.
- 10.9 Usually assignment takes place in respect of local taxes like land revenue, local rates, entry tax, entertainment tax, profession tax etc. Normally the base of such tax is narrow and the cost of collection proportionately high. As such it would be administratively convenient and more economic to collect such taxes at the State level and share the net proceeds with the local bodies. The global sharing of the net proceeds of all taxes collected by the State with the local bodies will safeguard their interest effectively.

(b) Share in State Taxes

- 10.10 Articles 243 I and 243 Y of the Constitution require the SFC to make recommendations as to the principles which govern the distribution between the State and the Panchayat and Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them and the allocation between the Panchayats and Municipalities at all levels of their respective shares of such proceeds.
- 10.11 It is clearly laid down in the above Articles that distribution between the State and Panchayat/Municipalities shall take place in respect of taxes, duties, tolls and fees leviable by the State. The expression "leviable by the State" has unambiguously left State's share of Central taxes outside the purview of devolution scheme. Besides, in the terms of reference for the Commission as set by the State Government it specifically mentions net proceeds of the taxes and duties levied and collected by the State for purpose of sharing between the State and the local bodies. The Commission is therefore, not inclined to bring State's share of Central taxes in the divisible pool.
- 10.12 However, the Constitutional provisions do not prevent sharing of the proceeds of non-tax revenue collected by the State. It may be noted that in the category of non-tax revenue except forest revenue and royalty on minerals, all other collections are of the nature of user charges and fees collected from beneficiaries in lieu of services

rendered. In the context of protection and preservation of depleted forests where the emphasis should be on plantation of trees rather than on exploitation, forest revenue has not been considered as a component of the divisible pool. Royalty on crude oil is a major source of State revenue, but the Commission is not inclined to take this too in the divisible pool as a flood prone deficit state like Assam also needs bolstering up of its revenue. Keeping in view the sources of non-tax revenue, the Commission is not in favour of its inclusion in the divisible pool.

- 10.13 In terms of the above approach in the scheme of resource transfer from the State to the local bodies only the State's own tax revenue may be included. In regard to the distribution of the net proceeds of taxes, different Central and State Finance Commissions at different points of time had taken different approach. In case of Central taxes sharable with the States successive Central Finance Commissions beginning from the First upto the Ninth had favoured the concept of selective sharing. The net proceeds of only two Union taxes i.e., Income tax and Union Excise Duty formed the divisible pool to the exclusion of all other Central taxes. The Tenth Finance Commission, for the first time, abandoned the practice of selective sharing and in its place favoured global sharing of all taxes raised by GOI. Apart from ensuring greater transparency and certainty, the global sharing was considered to be more simple in operation. And more importantly, it is expected to provide the States the benefit of buoyancy over the aggregate Central taxes.
- 10.14 Following the above approach, the SFCs of quite a few States had adopted a similar approach of globally sharing of the proceeds of State taxes with the local bodies. In this regard the First SFC of Assam though favoured a selective approach of tax sharing it simultaneously ensured that total devolution should conform to 2 percent of aggregate State taxes. The Second SFC of Assam for the first time, favoured the concept of global sharing of State taxes with the local bodies to the exclusion of non-tax revenue and State's share of Central taxes. Accordingly, it recommended 3.5 percent of the net proceeds of State taxes as devolution to local bodies. The Third SFC also favoured the concept of global sharing and recommended 10 percent of aggregate collection from State taxes as devolution in the first year and 25 percent for remaining years. The present Commission in its interim report for 2011-12 also favoured the concept of global sharing and recommended 14 percent of the net proceeds of State taxes as devolution to local bodies.
- 10.15 In the matter of distributing the net proceeds of State taxes with the panchayats and municipalities the Commission, in conformity with its interim report, recommends adoption of a global approach of sharing the net proceeds of all State taxes other than non-tax revenue and State's share of Central taxes during the next four years 2012-13 to 2015-16. In order to arrive at the net proceeds, 10 percent of the gross collection of each year shall be deducted.
- 10.16 The sharing of the net proceeds of State taxes with the rural and urban local bodies shall be subject to the following conditions. First, in the wake of a verdict of the Hon'ble High Court the proceeds of entry tax collected under the Assam Entry Tax Act, 2008 is being utilized for providing infrastructure and amenities to facilitate

trade, commerce and intercourse. Accordingly, the proceeds of entry tax is utilized by the concerned departments for the above mentioned purposes. Second, the yield from entertainment tax collected under the Assam Amusement and Betting Tax Act, 1939 are set apart for disbursement to various cultural organizations. Third, the electricity duty collected under Assam Electricity Duty Act, 1964 are passed on to ASEB as State Government's contribution to terminal benefit fund of ASEB employees. In view of this, the yield from above three taxes shall be kept out of the divisible pool. And finally the Schedule VI areas are not covered by the Constitutional Amendments. Accordingly, the Sixth Schedule Areas comprising four districts of Kokrajhar, Udalguri, Chirang and Baksa falling under BTAD and two Autonomous Hill Districts of Karbi Anglong and North Cachar shall be outside the purview of this report. In view of this collection of State taxes within the jurisdiction of Schedule VI areas shall not form part of the divisible pool.

- 10.17 To sum up, in determining the net proceeds of State taxes sharable with the panchayats and municipalities, at the first instance, the amount of collection attributable to Schedule VI areas shall be deducted from the projected gross own tax revenue. At the next stage, 10 percent of the balance shall be deducted on account of collection charges. Thereafter adjustment will be made on account of entry Tax, entertainment tax and electricity duty. Having determined the net figure, the Commission recommends that 15 percent of the net proceeds of State's own tax revenue shall form the divisible pool for distribution between the PRIs and ULBs during 2012 – 16 as shown in Table – 3 below.

Table- 3
Divisible Pool

(Rs. in crore)

Year	Projected Gross own Tax Revenue	Schedule VI Areas	Collection Charges	Adjustment Entry Tax etc	Net Tax Revenue	Divisible Pool 15% of Col- 6
1	2	3	4	5	6	7
2012-13	7306.15	51.97	725.42	632.28	5896.48	884.47
2013-14	8109.83	57.69	805.21	701.84	6545.09	981.76
2014-15	9001.91	64.04	893.78	779.04	7265.05	1089.76
2015-16	9992.13	71.08	992.10	864.73	8064.22	1209.63
Total	34410.02	244.78	3416.51	2977.89	27770.84	4165.62

Rural – Urban Division

- 10.18 Having worked out the size of the divisible pool at Rs.4165.62 crores as indicated at Table – 3 above, an amount of Rs.2173.62 crores will be set aside for distribution to PRIs and ULBs at all levels including SFC Cell and Directorate of Audit as special purpose grant for creation/upgradation of physical infrastructure. The balance amount of Rs.1992.00 crores will be apportioned between the rural-urban bodies on the basis of population-cum-density of population as per 2001 census figure. The rural-urban bifurcation will be made 80 percent in proportion to rural and urban

population and 20 percent in proportion to the density of rural-urban population. The rural-urban component of the divisible pool is shown year-wise in Table- 4 below.

Table- 4
Rural-Urban Division

(Rs. in crore)

Year	Divisible Pool	Grant Components	Net DP	Rural	Urban
2012-13	884.47	549.98	334.49	243.23	91.26
2013-14	981.76	540.41	441.35	320.93	120.42
2014-15	1089.76	539.76	550.00	399.94	150.06
2015-16	1209.63	543.47	666.16	484.40	181.76
Total	4165.62	2173.62	1992.00	1448.50	543.50

(c) Share of the PRIs

- 10.19 Given the rural-urban bifurcation of the divisible pool, at the first instance the rural part of it is allocated among different districts on the basis of the weighted average of three factors. These are (i) population 50 percent, (ii) geographical area 25 percent and (iii) per capita district domestic product net of mining and quarrying 25 percent.
- 10.20 In the second stage, the district-wise allocation of rural part is required to be apportioned vertically among the three tiers of PRIs. In the interim report the vertical allocation was made at the ratio of 20:30:50 respectively for ZP, AP and GP during 2011-12. However, from practical experience it appears that the above ratio is disadvantageous to the GPs because salary component is much higher at GP level compared to ZPs or APs. It is worth remembering that there are as many as 2202 GPs as against 185 APs and 20 ZPs in the General Areas of the State. Hence, the ratio is revised to **10:25:65** respectively for ZP, AP and GP. However, this revised ratio will be applicable only in respect of tax devolution as per our recommendation. If any individual unit is adversely affected due to this ratio, government may take corrective steps by intra-tier readjustment.
- 10.21 In the final stage of devolution of rural part, the share of each AP and each GP in a district shall be determined on the basis of their respective population as per 2001 census.

(d) Share of the ULBs

- 10.22 In case of ULBs, the urban divisible pool will be allocated horizontally among the Municipal Corporation, Municipal Board and Town Committees on the basis of the weighted composite index of (a) population 50 percent, (b) geographical area 25 percent, (c) index of infrastructure 12.5 percent and (d) per capita tax collection 12.5 percent. The index of infrastructure has been constructed by using three indicators,

viz, (i) length of surface road, (ii) length of pucca drains, and (iii) number of street lights, giving equal weight to each indicator.

(e) Grants-in-aid

10.23 Articles 243 I and 243 Y of the Constitution empower the SFC to recommend grants-in-aid to the Panchayats and Municipalities from the Consolidated Fund of the State. In the matter of recommending grants-in-aid from the Consolidated Fund of India, the successive Central Finance Commissions have adopted the following approach.

- (i) To meet the gap in non-plan revenue account, if any, after devolution of Central taxes.
- (ii) Special purpose grant for upgradation of standard of administration wherever necessary and
- (iii) To meet special problems of States and problems of national concern.

10.24 From the above principles enunciated by the Central Finance Commissions it is clear that revenue gap grant falls under the category of general purpose grant having no conditionality attached to it. Moreover, it is not generally admissible to all States but limited to those that are assessed as deficit at post devolution stage. Therefore, it is a sort of untied fund to revenue deficit States whereas the other two types are of the category of specific purpose grant to be utilized for the purpose intended for and not otherwise. Hence, these are conditional grants.

General Purpose Grant

10.25 Though handicapped by the infirmities of GP wise data, Commission made the devolution exercise as best as possible. But Commission still feels that because of the sheer large number of GPs their individual share out of the 15 percent tax devolution recommended by us will be relatively meagre. It is desirable that the grass root level entities should have some fund to carry on their core duties after meeting the establishment cost. Commission therefore recommends an untied grant of Rs.3 lakhs per GP per year from 2012-13 to 2015-16. The total cost per year is Rs.66.06 crores and this is in addition to 15 percent tax devolution recommended by us.

(e) Specific Purpose Grant

PRIs

10.26 In the interim report the Commission recommended specific purpose grant for the PRIs at all level for construction of functional and residential buildings involving a total amount of Rs.601.42 crores. One fifth of this amount or Rs.120.28 crores was recommended for the first year 2011-12. The Commission recommends that the balance amount be provided during the next four years at the rate of Rs.120.28 crores per year as per details at Table- 11 of Chapter- 7.71.

10.27 Apart from the above, the Commission has received a long list of demands from the PRIs at all level asking for hefty sums running into several thousand crores for creation/upgradation of physical infrastructures. Obviously it is not possible to respond to all these demands. However some common items like construction/improvement of markets, cremation and burial grounds at all levels and cold storage for selected ZPs were considered involving a total cost of Rs.852.30 crores. The Commission recommends that this amount may be provided year-wise in a phased manner as shown at Table- 12 of Chapter- 7 .77.

ULBs

10.28 The Commission recommends grant-in-aid of Rs. 72.34 lakhs to the municipalities listed at Table- 8 of Chapter- 8.77 during each year from 2012-13 to 2015-16 as compensatory grant for electricity charges.

10.29 As mentioned in Chapter- 8.86, certain ULBs have deferred liabilities amounting to Rs.945.12 lakhs on account of salaries and terminal benefits of their employees. The Commission recommends grant in aid of Rs.945.12 lakhs during 2012-13 to the concerned civic bodies as per amount noted against each in Table- 9 of Chapter- 8.86.

10.30 For construction of Town Halls for ULBs, as per specification of State PWD, the Commission recommends grant of Rs.232 crores at the rate of Rs.58 crores per year being 50 percent of the total cost of construction as shown in Table- 10 of Chapter 8.90.

10.31 For installation of water supply plants in MB s and TCs which are not having water supply plants of their own, the Commission recommends grant of Rs.314.70 crores at the rate of Rs.78.68 crores per year. The list of ULBs with amount noted against each is at Annexure- 8.11.

10.32 For procurement of equipments for solid waste disposal by the ULBs, the Commission recommends an amount of Rs.17.65 crores as grant. The year-wise break up is at Table- 11 of Chapter- 8.96. The list of ULBs with details of equipments is at Annexure- 8.12.

10.33 For construction of Harijan/Staff quarters, the Commission recommends an amount of Rs.18.96 crores as grant as per year-wise break up in Table- 11 of Chapter- 8.96. The list of ULBs is at Annexure- 8.13.

10.34 TASFC recommended extension of pensionary benefits to the employees of GMC with effect from 01.01.1996. In pursuance to the above recommendation, GMC has preferred a claim for payment of arrear pension and DCRG to the employees who retired after 01.01.1996. The Commission recommends grant of Rs.100 crores at the rate of Rs.25 crores per year for liquidation of arrear liability on account of pension and DCRG.

- 10.35 Further, grant-in-aid to GMC amounting to Rs.124.00 crores at the rate of Rs.31.00 crores per year is recommended for purposes shown against item D of Table- 12 in Chapter- 8.119.

Directorate of Audit (Local Fund)

- 10.36 Directorate of Audit is the primary agency in respect of audit of PRIs and ULBs. The Technical Guidance and Supervision (TG&S) of maintenance of accounts and audit is entrusted to the C&AG. The vital components of TG&S include (i) setting audit standards and audit planning, (ii) adoption of improved audit methodologies, (iii) training in audit and accounts and (iv) annual transactions audit. The present audit staff in the Directorate of Audit are not properly trained to carry out the job effectively. In order to assess the training need an in-house meeting of the Commission was arranged which was attended by Director of Audit. Other notable participants were Deputy Account General (Audit), Director, SIRD and representative of NIRD. Director Audit emphasized the need for internal training of auditors in his organization.
- 10.37 Pursuant to above discussion, Director Audit informed that the targeted group of trainees include 26 no of supervising officers of the rank of Assistant Director and above, 159 numbers of Audit Officers and 220 nos of Assistant Audit Officers. While it may be possible to organize training of auditors in panchayat matters within the State with faculty and logistic support from SIRD/NIRD, in case of urban sector training may have to be sponsored outside the State there being no urban training institute within the State. The training will be of short duration for 6 days and conducted in convenient batches. The probable cost of training will be Rs.35 lakhs for rural sector and Rs.15 lakhs for urban sector totaling to Rs.50 lakhs. It includes hiring charges of hall, remuneration of faculty, books and journals, TA, DA, working lunch, tea etc to the trainees. The commission recommends that Rs.50 lakhs may be provided to the Director of Audit (LF) at the rate of Rs.12.50 lakhs per year.

Strengthening of SFC Cell

- 10.38 As mentioned in Chapter- 11.14, a sum of Rs.20 crores is set apart for strengthening of SFC Cell suitably. The Commission recommends that this amount may be made available at the rate of Rs.5.00 crores per year.

Release of Fund

- 10.39 Broadly speaking, our recommendations consist of two components viz, tax devolution and grants-in-aid. Tax devolution is a sort of untied fund intended to meet salary burden, other obligatory expenditure and more importantly to improve and expand service delivery by the PRIs and ULBs. On the other hand grants-in-aid are meant for specific purposes as recommended. At the first instance the entire amount recommended by us as devolution and grant may be provided in the State budget of the respective years under the major head of account "3604 – Compensation & Assignment to Local Bodies". The budget provision will clearly show the minor and object head-wise details separately for all tiers of PRIs and all

categories of ULBs. The interse distribution of fund between different tiers and categories and among individual units of PRIs and U LBs will be as per the Technical Supplement appended to this report. After the budget is passed and the Appropriation Bill is put in place, SFC Cell will f ormally issue an allocation order showing the entitlement of each tier of PRIs and each category of ULBs and circulate it among all concerned so that they know in advance the fund allocation during the year and can initiate timely follow up action.

10.40 The Commission in course of its interactions in different districts of the state has been confronted with the issue of late release of SFC recommended funds. The release of fund should be expeditious once government accept the recommendations of SFC.

10.41 As usual, the release of fund may be by means of a electronic software package transmitted to individual bank accounts of the PRIs and ULBs through their respective Drawing and Disbursing Officer (DDO). Since tax devolution is intended to meet salary, other obligatory expenditure and expenditure on service delivery, it may be released in quarterly instalments though it is desirable to make it monthly. Similarly, general purpose grant to the GPs may also be released in quarterly instalments. Release of fund against specific purpose grant may be made quickly on receipt of proposals from the concerned authorities preferably in two instalments.

Chapter- 11

General Observations and Concluding Remarks

- 11.1 The Tenth Finance Commission had rightly observed that “the panchayats / 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/municipalities are entrusted to provide basic civic services to the citizens which include water supply, sanitation, drainage, solid waste management, streetlighting etc that touch intimately the lives of the people. These tasks can be efficiently and effectively administered in a vast country like India only by the LSGs who are closer to the people and are more keenly alive to their problems and needs. 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 a local level. That means, all functions shall be carried out closest to citizens, at the smallest unit of governance possible, and delegated upwards only when the local unit can not perform the task. Therefore, it is imperative for the LSGs to ensure a minimum level of civic services to the citizens so that they do not feel discriminated against because of the choice of their residential location. But given the resources placed at the disposal of local governments, there is hardly any match between their resources and responsibilities thereby leading to a gradual decline in the coverage and quality of services provided by them. The situation needs immediate attention for restoring a balance between resources and responsibilities.
- 11.2 Consequent upon the constitutional amendments, there has been considerable progress in the matter of empowerment of panchayats/municipalities. By and large, such empowerments remain confined to setting up State Election Commission, conducting regular elections to PRIs/ULBs, constituting SFCs periodically and devolution of funds as per awards of the SFCs and CFCs. But precious little has been done so far to augment the capacity building of PRIs/ULBs and to upgrade their weak administrative set up. Meanwhile, the agency function, particularly of the PRIs, has been growing tremendously over the years for implementation of the Centrally Sponsored Schemes (CSS) of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), National Rural Health Mission (NRHM), Pradhan Mantri Gram Sadak Yojana (PMGSY), Accelerated Rural Water Supply Programme (ARWSP), Integrated Child Development Scheme (ICDS), Indira Awas Yojana (IAY), Rajiv Gandhi Gramin Viduyutikaran Yojana (RGGVY), Backward Regions Grant Fund (BRGF), Sarva Shiksha Abhiyan (SSA) and Mid-day Meals (MDM). This has led to an incongruous situation of PRIs having substantial funds to implement the aforesaid CSS on the one hand, and little by way of discretionary funds for meeting their administrative costs. This skewed allocation underlines the need to earmark sufficient funds to streamline the administrative setup of local bodies. This is essential not only for performing the agency functions but more importantly for raising revenues from all sources allocated to them.

11.3 There is need for LSGs to appreciate that the devolution of funds to them channelised through the SFCs or CFCs are usually meant to supplement their existing resource base and not substitute it. Hence, a determined and sustained effort has to be made by them to augment their own revenue collection from all sources allocated to them under the respective Acts. In this context property tax reform should rank high in the reform agenda since it constitute the bulk of own revenues particularly of the urban bodies. Similarly, in case of rural bodies, the house tax allotted to them under the relevant Act may take the place of property tax meant for urban bodies. In regard to transferred subjects to PRIs, activity mapping is reported to have been completed way back in June, 2007 for 23 out of 29 subjects listed in Schedule XI. However, the ground realities do not confirm operationalisation of the activity mapping so far done, as it appears from the Annual Technical Inspection Report on local bodies for the year ending 31st March, 2009. Test audit of accounts of some PRIs and ULBs was conducted by the office of the Principal Accountant General (Audit), Assam. The scrutiny of records of test audited units revealed that the activities said to have been transferred to local bodies are still being performed by the authorities of the line departments without having the local bodies associated with its implementation. In case of ULBs, the process of decentralization has just been initiated with the recent amendment of the Assam Municipal Act. It is imperative that the decentralization process be taken to its logical conclusion soon and that all activities listed in Schedule XI and XII be transferred to the local authorities at the appropriate level along with funds and functionaries.

Streamlining of Budgetary Procedure

11.4 In order to fully operationalise the decentralization process, the primary responsibility of the State Government is to streamline the budgetary procedure. The initial step would be to present a Local Body Supplement along with the budget documents of each year. This supplement will provide the details of plan and non-plan wise classification of all transfers separately for all tiers of PRIs and all categories of ULBs. The classification will be made as per the major heads to the respective minor heads followed by object head-wise details of all transfers. In order to facilitate verification of expenditure and its subsequent audit, a similar statement needs to be incorporated in the Finance Accounts of the State. While the Government of Assam has done a commendable job in presenting a budgetary supplement for Local Bodies from 2008-09 onwards, its reflection in the Finance Accounts of the State is yet to take place. This process should be speeded up in consultation with the Comptroller & Auditor General of India (C&AG).

11.5 While it is desirable for the State Government to maintain distinct budgetary provisions for amounts transferred by them to local bodies, it is at the same time obligatory for the local bodies to prepare their budgets and maintain their accounts in the formats prescribed by the C&AG. The accounting system should invariably conform to the list of codes for each programme, function and activity as suggested by the C&AG. For proper accounts classification, specific codes shall be allotted to each Zilla Parishad (ZP), Anchalik Panchayat (AP), Gaon Panchayat (GP), Guwahati Municipal Corporation (GMC), Municipal Board (MB) and Town Committee (TC). In

the matter of proper maintenance of accounts by the local bodies and audit of accounts, the Technical Guidance and Supervision (TG&S) provided by the C&AG shall be the corner stone of accounting and auditing standard. While the C&AG will provide TG&S, the major portion of the work will, however, devolve on the Directorate of Audit (Local Fund).

Present Status of Accounts and Audit

- 11.6 It is understood that Government of Assam have already entrusted the TG&S over local bodies to C&AG. In terms of the TG&S the office of the Principal Accountant General (Audit) Assam has conducted test audit of some selected rural and urban local bodies for the financial year 2007-08 and 2008-09. The Annual Technical Inspection Report for the year ending 31st march, 2008 brought out by the Principal Accountant General (Audit) has revealed serious irregularities committed by PRIs and ULBs in the matter of accounts keeping. Many of the units test audited by the Principal Accountant General (Audit) have been found to be spending money unauthorizedly without preparing the budget or maintaining the accounts. In some cases differences between balances of cash book and bank passbook remain unreconciled for a long period of time. Unrealised amount constituted very high percentage of total demand and diversion of funds for alternative purposes were frequently taken resort to. Above all there was no consolidated information available at the head quarter about opening balance, net transaction during the year and closing balance of the PRIs. With the gradual unfolding of the process of decentralization, the flow of funds to PRIs and ULBs will be substantially increased over the years and unless the accounts and audit are fully streamlined transparency and accountability cannot be ensured at the cutting-edge level. It is desirable that accounts be prepared in a uniform manner for all local bodies across the States in terms of TG&S provided by the C&AG and that the Annual Technical Inspection Report of the C&AG as well as the Annual Report of the Directorate of Audit (Local Fund) be placed before the State Legislature.

Upgradation of Local Audit Directorate

- 11.7 The substantial increase in the volume of transfer to local bodies channelised simultaneously through Central Finance Commission, State Finance Commission, line departments of the State Government and discretionary transfers from the Central Ministries indicates the necessity to strengthen the audit framework of the State Government. As already stated, in the matter of accounts and audit the C&AG may provide technical guidance and supervision. But the major portion of the work will however, devolve on the Directorate of Audit (Local Fund). It is presumed that this organization in its present setup is not properly equipped to cope up with the enormity of the task. Having regard to the vast number of local bodies, both urban and rural, they are expected to serve and its spread across the length and breadth of the State it is imperative that this organization be suitably strengthened. The upgradation will be required not in terms of human resources alone but efficient and effective man power will have to be provided by enhancing their skill through

comprehensive training programme and provision of adequate physical infrastructure.

Improving Data Bases

- 11.8 The First, the Second and the Third SFCs observed that their functioning had been greatly hampered by the non-availability of adequate and accurate data relating to the physical and fiscal indicators of performances of local bodies. The limited data that was available was not only inadequate but it suffered from lack of credibility also. Audited and authentic data-base were not available. The successive Central Finance Commission had also underscored the need to create a local finance data base encompassing their resources, operations and financial performance indicators. With a view to overcoming this difficulty, the Eleventh Finance Commission had earmarked funds for creation of local finance data base in their award covering the period 2000-05. This had been furthered supplemented by the Twelfth Finance Commission in their award covering the period 2005- 10. Despite the dedicated fund allocation, little improvement has been made in the situation even now. The Thirteenth Finance Commission in its report recently published has also expressed similar dissatisfaction. Anyway, the main hurdle faced by this Commission in finalizing a suitable fiscal package for the LSGs has been the inadequacy and unsatisfactory nature of database. Unfortunately, even after one and half decade of constant persuasion a reliable data bank on local finance has yet to come up. As a consequence, when a SFC is constituted, considerable time get wasted in collecting, compiling and analyzing data which could have been eliminated had there been a data base with regular updation. This lacuna can well be surmounted if the responsibility is entrusted to a dedicated agency created for this purpose. It points to the need for creation of a separate permanent SFC Cell in the State Finance Department, properly staffed and equipped to tackle the situation.

State Finance Commission (SFC) Cell

- 11.9 The Constitution provides for the setting up of SFCs at the expiration of every five years. In between successive SFCs there are time gaps and continuity of efforts at monitoring of action and regular collection of data get somewhat lost. Even continuity in records, data, publication, documents etc. once collected are not maintained properly. The need for a proper organizational arrangement in State Finance Department is therefore keenly felt. Moreover, in the wake of a rapid spurt in activities of PRIs and ULBs following their empowerment under constitutional amendments, it has become all the more necessary to put in place a permanent SFC Cell in State Finance Department to oversee these activities and more importantly to systematically furnish data and information to the SFCs and CFCs when these are constituted.
- 11.10 The successive CFCs had stressed the need for creation of a separate and permanent SFC Cell in State Finance Department. In this regards the Twelfth Finance Commission (TFC) had observed that the collection and collation of data need to be done constantly and that data would need to be made available to the SFC as and when it is constituted. Twelfth Finance Commission recommended that a permanent

SFC Cell in the Finance Department of each State should be set up. They further observed that this Cell may be headed by a Secretary level officer, who will eventually function as Secretary of the SFC, as and when it is constituted. The successive SFCs of Assam had also reiterated the recommendations of the CFCs in the matter of setting up of SFC Cell. Despite the recommendations of CFCs and SFCs, a permanent SFC Cell under State Finance Department is yet to be put in place. However, a temporary Cell under State Finance Department has been set up of late, but it is neither adequately staffed nor properly equipped to meet the challenge.

- 11.11 With the gradual unfolding of the process of decentralization, the functional canvas of PRIs and ULBs will get sufficiently enlarged. Commensurate with the enhancement of their functional domain, the flow of funds will also increase through various channels like awards of Central and State Finance Commission, discretionary transfer from Central Ministries against Centrally Sponsored Schemes and State's share thereof. It will be the primary responsibility of the proposed SFC Cell to disburse timely these huge funds to the panchayats and municipalities at all levels numbering about 3644; to collect Utilization Certificate from the recipient bodies and to report back to the respective authority. In addition, the Thirteenth Finance Commission has put in lots of conditionalities to the grants recommended by them for local bodies. It will be the added responsibility of the SFC Cell to look into fulfillment of these conditionalities before release of funds. However, the basic duty of the SFC Cell will be to collect, compile and update the data base on local finances and to feed the Central and State Finance Commissions as and when these are set up.
- 11.12 The present temporary set up will hardly be able to cope up with this multi-dimensional responsibilities. When the Fourth SFC assumed office, the ground works appear to be not undertaken at all in the absence of a dedicated set up. As a result, when a new Finance Commission assumes office a lot of time get wasted in collecting the preliminary materials which could have been accomplished earlier. On top of this, it has been observed that as and when a SFC is constituted, a good deal of time is wasted in finding a suitable office accommodation for the Chairman and others. Since the SFC is a recurring feature, it will be expedient if accommodation for the Chairman and others is pre-arranged before constitution of a SFC.
- 11.13 Keeping in view the imperative need, it is recommended that a permanent SFC Cell may be set up in State Finance Department headed by a Secretary level officer properly equipped with staff and physical infrastructure and that suitable office accommodation for the SFC may be arranged prior to its constitution.
- 11.14 In this context it may be mentioned that data collected from Maharashtra and Kerala reveal that Maharashtra SFC Cell consists of 32 employees headed by one Director and Kerala 25 employees headed by one Additional Secretary. In contrast, SFC Cell of Assam consists barely of 4 persons headed by one Joint Director. The Commission feels that the ideal staffing pattern for the SFC Cell should be as detailed at Annexure- 11.1. Having regard to the extreme urgency of the situation, the Commission would like to set apart a sum of Rs.20 crores at the rate of Rs.5.00 crores annually for upgradation of SFC Cell with proper accommodation, involving

construction of building as per estimate submitted by PWD, manpower, training, e-Governance, machinery and software package.

Capacity Building and Training

11.15 With a view to augmenting capacity building of PRIs and ULBs, it is imperative to put in place skilled manpower duly supported by physical infrastructure. For the purpose of upgrading human skill, training has to be imparted in the fields of planning, implementation, monitoring and maintenance of accounts. Any half-hearted attempt at conducting training programme sporadically will not give the desired result. For this purpose a sustained effort will be required to arrange training courses at regular interval encompassing the elected representatives, official functionaries of PRIs/ULBs and the functionaries of line departments as well. Apart from theoretical discourses, the training module may include exposure visits within the State and outside, conduct of seminar and workshop.

Training of PRI Functionaries

11.16 In the wake of large scale empowerments envisaged in the 73rd Constitutional Amendment for the PRIs, it is incumbent on them to play a pivotal role in rural governance not merely to ensure basic civic amenities to its constituents but also to carry forward plans of economic development and social justice. Given the above constitutional mandate it is equally important to upgrade the capacity of PRIs to run their own affairs satisfactorily. It is imperative therefore to put in place an organizational set up fully equipped with skilled and properly trained manpower. Training and human resource development constitutes an important element in capacity building. The target groups cover elected representatives and official functionaries of PRIs, officials of concerned line departments and other stakeholders like Non Government Organisations (N.G.O), Self Help Groups (SHG) and other voluntary organizations.

11.17 In respect of capacity building of PRIs, the State Institute of Rural Development (SIRD) Assam may take the leading role. The organizational set up of SIRD is sufficiently broad based to meet the challenge adequately. As reported, its faculty includes 53 academic staff at the Head Quarter (HQ) which if fully funded by the MoRD. Apart from this there are 120 academicians in 12 Extension Training Centre out of which 40 are fully funded by the MoRD and 80 by State Government. Besides its own faculty members the SIRD has created a panel of trainers consisting of 70 academicians for the HQ and another 130 for its extension centres. The resource personnels help the institute in conducting specialized courses and sessions in different subjects.

The physical infrastructure of SIRD for training purpose consists of the following:

1. Two Campuses at the HQ with a capacity of 250 participants.
2. Twelve Extension Centers with a capacity of 60 participants each spread over different places in Brahmaputra and Barak Valleys.

3. One Resource Centre in IT & Skill Development at Guwahati.
4. Fifteen Satellite Hubs in different places.
5. Twenty Resource Centres in different parts of the State covering Brahmaputra and Barak Valleys.
6. Two Extension Centers being upgraded to Regional Centres.
7. Seven Handloom Common Facility Centers.
8. Twelve Computer Training Centres at district level.

11.18 At present SIRD has been organizing subject specific courses of training programmes for the elected representatives and official functionaries of PRIs including officials of line departments as well as other stake holders in panchayati raj system. Apart from imparting training directly SIRD also outsources training by establishing linkages with different institutions inside and outside the State thereby facilitating specialized training including exposure visits.

11.19 Given the expertise and infrastructure available with SIRD, the TASFC in consultation with them formulated a training programme for the PRIs involving a total cost of Rs.48.66 crores. The total expenditure was supposed to be funded by the Center and the State at the ratio of 75:25. Accordingly, TASFC recommended Rs.12.16 crores as grant-in-aid to meet the State share.

11.20 As reported by SIRD, the Central share of Rs.34.15 crore has been released by GOI during the period 2007-08 to 2010-11. However, in the same period the State Government has released only a sum of Rs.2.17 crores as State share. An important feature of this training scheme was that it had been integrated with two Flag Ship Programmes of MoRD viz Backward Regions Grant Fund (BRGF) and Rashtriya Gram Swaraj Yojana (RGSY). Accordingly, Central and State shares were met from Plan fund. The training programmes organized by SIRD under the above Centrally Sponsored Schemes with number of participants are indicated in Table below.

Table
Training Programme under BRGF/RGSY

Category of Trainee	Number of Participants under		Total
	BRGF	RGSY	
1. Elected Representatives of PRIs	15167	37044	52211
2. Functionaries of PRIs and Line Deptt	11650	11763	23413
3. Other Stakeholders	9993	16232	26225
4. Community Mobilisation	43572	-	43572
Total	80382	65039	145421

11.21 The above training programme being dovetailed with Centrally Sponsored Scheme its funding was made under the plan. GOI released the Central share under the respective centrally Sponsored Schemes. While, matching contribution of the State was met from budgetary allocation under the Centrally Sponsored Schemes. As a

result non-plan grant-in-aid recommended by TASFC remained unutilized. The Commission is fully in agreement with the present funding pattern of the training programmes and would like its continuance under the plan in future. However, the only disturbing feature noticed in the present system is that State matching contribution always lags behind Central share and the agreed ratio of 75:25 is not always maintained. As a result smooth running of the training programmes very often get affected.

- 11.22 As desired by the Commission, Director, SIRD has submitted a proposed for rural sector training covering the five years period 2011-16. The total cost during five years is estimated at Rs.54.26 crores. It is expected to cover more than 4.23 lakh participants in 6675 courses to be imparted within a span of five years. The participants include elected representatives and official functionaries of PRIs, official functionaries of line departments and other stakeholders in panchayati raj system. The proposal include village level campaign for social mobilization and management of Satellite based training system. It also include exposure visits outside the State for elected representatives and functionaries.
- 11.23 The training module proposed by SIRD is sufficiently broad based and covers all relevant disciplines. It is structured into four rounds. The first round deals with orientation courses in general, management, role and programme orientation. The second round is confined to micro planning, activity orientation and resource mobilization and management. The third round deals with social development, social justice and women empowerment, social audit and disaster management. The fourth and fifth rounds are refresher courses.
- 11.24 By and large, The Action Plan on Capacity Building of PRIs with its training module and course contents as prepared by SIRD appears to be satisfactory. But as stated earlier the financing pattern of rural sector training programme has taken a distinct shape through its integration with the Centrally Sponsored Schemes of BRGF and RGSY, having been funded at the ratio of 75:25 between the Centre and the State. Given this ratio, the respective shares of the Centre and the State out of Rs.54.26 crores proposed by SIRD would be Rs.40.70 crores and Rs.13.56 crores.

Training of ULB Functionaries

- 11.25 Unlike the PRIs, ULBs in Assam are not in a happy position in the matter of capacity building and human resource development of its functionaries. PRIs are greatly benefitted from the expertise available with the State Institute of Rural Development (SIRD), Assam apart from a local branch of National Institute for Rural Development (NIRD) located at Guwahati. There is however no institutional set up for urban sector capacity building in Assam or any of the NE States.
- 11.26 TASFC Keenly felt that in the absence of a dedicated set up within the State solely devoted for this purpose it may not be possible to build up Urban Sector Capacity merely by holding a few training programmes sporadically. Keeping in view this crucial lacuna in human resource development, TASFC earmarked an amount of

Rs.2.05 crores for facilitating opening of a branch of All India Institute for Local Self-Government, Bombay. It however did not materialise.

- 11.27 Meanwhile, the Centre for Urban Management of Assam Administrative Staff College (AASC) which had been the only organization in the matter of Urban Sector capacity building in the last one decade has ceased to function by the end of March, 2010. The above centre was set up in 2001 by virtue of an agreement between AASC and HUDCO with the limited purpose of augmenting Urban Sector capacity building particularly in Assam and all NE States in general. It is reported that during its tenure the centre had conducted altogether 72 training programmes covering 1236 participants drawn from elected representatives of municipalities and other municipal functionaries particularly in engineering and accounts courses. This apart they had also conducted a few Seminars/workshops, done consultancy services for the Urban civic bodies and developed training/reading materials coupled with a handful of publications. Unfortunately, the agreement with HUDCO was terminated on March 31, 2010 and the Centre ceased to exist from that date. Along with its closure undoubtedly a vacuum has been created in the Urban Sector training scenario of this region which has been persisting since then. This only highlights the need of setting up of a specialised academy for this purpose.
- 11.28 Over the last few decades the country has been experiencing a rapid growth of urbanisation and Assam has been no exception to that. The rate of urbanisation in Assam during the preceding two decades had been below the national average. Nevertheless the decadal growth of Urban population in Assam in the last two decades was much faster than that of the country. For instance, as per 1991 and 2001 Census the Urban population in the State went up from 2.4 million to 3.4 million approximately displaying a growth of around 42 per cent. In the same period total Urban population of the country shot up from 218 million to 285 million recording a growth of nearly 31 percent. Another noteworthy feature of urbanisation is that on the one hand there has been a tremendous growth of urban population and on the other there has been a growing tendency towards concentration of urban population in a few big cities and towns. This has thrown a new challenge before the civic authorities in urban management. More importantly the urban civic authorities in Assam are ill-equipped to handle the problems of this magnitude due to the dearth of skilled manpower. Capacity building in terms of human resource development therefore tops the agenda of urban sector management.
- 11.29 Given the enormous responsibilities engendered with sustain delegation of functions and devolution of funds, the urban civic bodies are constantly finding it extremely difficult to cope with the emerging situation particularly in the absence of skilled functionaries. Even though the Union Ministry of Urban Development Organises a few training courses of short duration at regular interval across the NE States these are not adequate enough to acquaint the Urban functionaries with the nitty-gritty of their day to day problems. Having regards to the absence of a specialised institution in Assam or its neighbourhood to look after the task of capacity building, the setting

up of management institute at Guwahati, which is the gateway of NE, is of paramount importance.

- 11.30 In this context, it may be mentioned that in the past Ministry of Urban Development had set up a few Regional Centres for Urban & Environmental Studies at Delhi, Lucknow, Hyderabad and Mumbai. Unfortunately, no such regional Centre was considered for the NE Region. The Commission therefore, feel that a long felt need of this region will be fulfilled with the establishment of a Regional Centre for Urban Management at Guwahati. The proposed institute will act as a catalyst to good urban governance. Apart from augmenting the capacity building of urban civic bodies, it will act as a regional centre for advanced studies of urban problems, undertake documentation and research and provide professional support to policy and programme implementation, monitoring, evaluation and dissemination of innovative best practices for its replication across the urban civic bodies.
- 11.31 The Commission would urge the Government of Assam to take up the issue with Government of India for setting up of regular institute of Urban management at Guwahati. If necessary, Government of Assam may provide suitable built up premises and other infrastructural facilities to establish the Centre at Guwahati. In case of PRIs, the training programmes have been integrated with the Centrally Sponsored Schemes and the expenditure shared between the Centre and the State. Likewise, the overhead cost and the recurring cost of running training courses under the proposed regional centre may be dovetailed with the Flagship Centrally Sponsored Scheme JNNURM and the expenditure shared between the Centre and the State at the ratio applicable to this scheme.

Computerization and e-Governance

- 11.32 Governments in countries across the world have started utilizing the potential of technologies in a big way for improving the standard of administration and more particularly to upgrade the antiquated system with a view to ensuring delivery of services and information online to their citizens. In this context, the adoption of computerization in collecting, collating, storing and retrieving data on local self governance is well recognized. Computerization needs to be introduced in ULBs forthwith and to all levels of PRIs in a phased manner. The ambit of computerization in LSGs may cover the following aspects:
- a) A comprehensive data bank on PRIs and ULBs covering their year-wise income, expenditure, assets, liabilities, opening and closing balance.
 - b) Time series data separately for tax and non-tax revenue collection by PRIs and ULBs.
 - c) CFC/SFC releases of funds and utilization thereof.
 - d) Financial management, budget preparation, C&AG format and accounting.
 - e) Data on planning, project execution and operation.
 - f) Project monitoring in terms of time and costs.
 - g) Data relating to HRD and personnel management.
 - h) Training of elected representatives and official functionaries.

- i) Data on maintenance of urban and rural services.
- j) Computerization of billing and collection system .
- k) Demand and collection of revenue.
- l) Profile of PRIs/ULBs.
- m) Birth and death records.
- n) Grievance redressal.

- 11.33 The above list is not exhaustive but only illustrative. The ambit of computerization can be sufficiently enlarged depending on the needs as it arises. However, there is urgent need to train staff and officers of LSGs in information technology and its uses. For new entrants knowledge of computer operation should be made an essential qualification.
- 11.34 The Twelfth Finance Commission (TFC) in Chapter-8, paragraph 8.55 (VI) of its report recommended that the SFCs must clearly identify and list out the issues which require action on the part of the Central Government to augment the Consolidated Fund of the State for consideration of the CFC. The template for SFC report as suggested by the Thirteenth Finance Commission also emphasized the need for its inclusion in SFC report.
- 11.35 There are a few issues which had surfaced repeatedly in the deliberations of previous CFC and SFC reports. Nonetheless, these issues merit reiteration as they require constitutional amendments which are long pending with Government of India. One such issue relates to synchronicity of the award period of SFCs and CFCs. Unless the award period of the two panels are co-terminus and unless the report of the SFCs is made available to the CFCs before they finalise their recommendations, it would not be possible for them to take into cognizance the findings of SFCs. Eventually, the States are likely to be deprived of CFCs dispensation.
- 11.36 As per Art 276 (2), the total amount levied on Taxes on Profession, Trade, Calling and Employment shall not exceed Rs.2500 per annum. In terms of the above restrictive clause, the yield from this tax, whether it is wholly assigned to local bodies or its net proceeds is sharable with them, will be substantially less than what should be otherwise. Hence, Government of Assam may move Government of India to raise the ceiling on this tax by appropriately amending the constitutional provision.
- 11.37 Art 285 of the Constitution prevents local bodies to impose property tax on Union Government property. In this context, the Eleventh Finance Commission (EFC) recommended for levy of service charges on Central Government properties in place of property tax. But even that option does not seem to be acceptable in view of a ruling of the Hon'ble Supreme Court regarding payment of service charges by the departments of Government of India. Legal opinion may be obtained and if necessary Government of Assam may take up the issue with Government of India for suitably amending Art 285 to enable local bodies to levy service charges on Union properties.

11.38 In the Schedule VI areas parts IX and IX A of the Constitution do not apply hence these areas are not covered by the 73rd and 74th Constitutional amendments. As a result these areas remained outside the purview of SFC recommendations. This is inspite of the fact that in Schedule VI areas ULBs function in the same manner as in the general areas and the traditional village councils functioning in such areas are akin to the gaon panchayats in general areas. While the local bodies in the general areas will be benefitted from the dispensation of the SFC, their counter-part in Schedule VI areas will be left behind. The provisions of 73rd amendment have already been extended to Schedule V areas by the Panchayats (Extension to the Scheduled Areas) Act, 1996 (PESA) enacted by the Government of India. However, Schedule VI areas still remain outside the purview. It has been ascertained that any legislation requiring enactment of PESA to Schedule VI areas has to be introduced in the Parliament. Therefore, financial support from Government of India should continue for the agencies which provide local government functions in Schedule VI areas till such time PESA is enacted for these areas.

Suggestions for the National Finance Commission

11.39 Since the enactment of 73rd and 74th Constitutional amendments all the CFCs beginning with the Tenth had recommended grants-in-aid to augment the Consolidated Fund of the States to supplement the resources of panchayats of municipalities in the States. All the previous CFCs had recommended grants-in-aid to local bodies on an adhoc basis varying from 1.38 percent of the divisible pool of taxes by the Tenth Finance Commission to 0.78 percent by the Eleventh, 1.24 percent by the Twelfth and 1.93 percent by the Thirteenth. In this regard the Union Ministries of Panchayati Raj and Urban Development in their memoranda to the Thirteenth Finance Commission had suggested that 5 percent of the divisible pool be allotted to rural local bodies and 3 percent to the ULBs. Against this the Thirteenth Finance Commission as stated above has recommended 1.93 percent of the divisible pool as grant to local bodies. We would urge the ensuing CFC to suitably augment the share.

11.40 The horizontal allocation among the States of the grants recommended by previous CFCs was determined on the basis of a set of criteria like population, area, income distance, revenue efforts, index of decentralization/deprivation etc. assigning varying degrees of weightages to each. It is a matter of deep concern that the entitlement of PRIs in Assam as a percentage of the divisible pool has been gradually declining from 2.98 percent in Eleventh to 2.63 percent in Twelfth and further to 1.83 percent during Thirteenth Finance Commission. Population and area are, no doubt, regarded as the best and reliable indicators of need. But unless economically and socially marginalized sections of population and remoteness and inaccessibility of areas are taken into consideration, it tends to be detrimental to the interest of States having small size population and difficult terrain. It is evident from the percentage share of PRIs in Assam as worked out by the Thirteenth Finance Commission. As the Thirteenth Finance Commission enhanced the weightage to population by 10 percent and discarded the index of deprivation adopted by its predecessor, the percentage share of PRIs in the divisible pool went down from 2.63

percent to 1.83 percent. Hopefully, the Fourteenth Finance Commission would look into this aspect of inter-State allocation of the divisible pool.

- 11.41 Decentralization not only envisages widening the ambit but also improving the standard of services being provided by the local bodies. Hence, to enable them to effectively provide basic services to their constituents they need financial support for enhancing their operational infrastructure including office buildings, appropriate staffing pattern and for maintenance of accounts and data base. Most of the village panchayats in the State are not having suitable office accommodation not to speak of meeting halls. In this respect the position of A Ps and ZPs are no better. On a rough reckoning it is estimated that about Rs.800 crore will be required for construction, renovation of office accommodation for all PRIs and ULBs at all levels. As of now, 31 urban local bodies are not having any water supply source of their own. On a modest estimate a sum of Rs.315 crores will be required for installation of water supply plants to the above bodies. Another substantial sum will be required to provide the PRIs and ULBs with adequate staffing support. Obviously the Government of Assam single handedly will not be able to bear this huge financial burden. It is expected that the ensuing CFC would look into this aspect while recommending measures to augment the Consolidated Fund of the State for supplementing the resources of panchayats and municipalities.

Bond Issue by ULBs

- 11.42 Item 3(c) of the ToR require the Commission to examine and make recommendations on raising of resources by the ULBs through issuance of bonds.
- 11.43 By and large, the conventional sources of municipal revenue consists of (i) their internal revenue through tax and non-tax sources, (ii) assigned or shared taxes by the State, (iii) grant-in-aid from the Central and State Governments, and (iv) borrowing from capital market through guaranteed regime of borrowing. Uptil now the municipalities in Assam including GMC relied mainly on the conventional sources of raising revenue. Hitherto, they have not experimented with the non-conventional method of raising revenue through flotation of bond . With gradual empowerment ULBs would require to tap resources from both conventional and non-conventional sources in order to finance the creation of urban infrastructure.
- 11.44 As of now, creation of urban infrastructure are usually financed through budgetary support from the State or Central Governments and guaranteed regime of borrowing resorted to by the ULBs. The budgetary support extended for funding urban infrastructure suffers from serious limitation in the sense that it can hardly motivate the ULBs to pursue a rational pricing policy and cost recovery agenda for services delivered. Similar is the case with guaranteed regime of borrowing. As guarantee is given by the higher levels of governments, the recipient body cares little for pricing and cost recovery towards servicing and repayment of debt. As a result creation of urban infrastructure is, more or less, regarded as a social welfare services. It is therefore imperative for the ULBs to have access to the capital market through bond flotation. It is reported that Ahmedabad Municipal Corporation is one such civic

body which has raised resources to the tune of Rs.100 crores through bond floatation.

11.45 However, development of a well structured municipal bond market is severely impacted by the following factors:

- ❖ Absence of a long term debt market.
- ❖ Lack of credit worthiness of the municipalities.
- ❖ Requirement of investment grade credit rating.
- ❖ Need for technical assistance from professionals.
- ❖ Lack of professional skill in structuring commercially viable and bankable projects to attract investors.
- ❖ General apathy among ULBs to tap full potential of own resources.
- ❖ Lack of confidence among the lenders about the ability of ULBs to service the debt.
- ❖ Weak financial and accounting system lacking transparency.

11.46 Given the constraints noted above, it is evident that ULBs in Assam may not be in a position to raise resource from non-conventional sources as long as these bottlenecks are not removed. Apparently, small and medium towns are not in a position to access the capital market on a stand alone basis because of their lack of credit-worthiness individually. It is even equally true for GMC. In their case pooled finance mechanism seems to be the viable alternative, where State sponsored intermediaries borrow on its own financial strength for a number of smaller ULBs that are individually incapable of having access to capital market. Tamil Nadu has successfully experimented with the pooled finance mechanism of raising fund for the civic bodies. Tamil Nadu model may be replicated by GMC and even by some of the larger municipalities.

11.47 In this context, TASFC recommended that as in Tamil Nadu, Government of Assam may nominate a State level financial entity, like Assam Financial Corporation or NEDFI, to raise funds by issue of bonds for a number of small ULBs combined in a group who otherwise would not be able to issue bonds on their individual financial strength. We reiterate the recommendation of TASFC and endorse it for GMC and other larger municipalities.

Registration of Births and Deaths

11.48 The first, Second and the Third SFCs of Assam recommended transfer of the issuance of birth and death certificate now administered by Health and Family Welfare Department to PRIs and ULBs. This has not been implemented upto now even though registration of births and deaths is one of the subjects listed in Schedule XII for the ULBs. The Commission reiterates the recommendation of the earlier SFCs.

Panchayat Financial Year

11.49 In contrast to the financial year of Central and State Governments which commences on the 1st day of April every year, the panchayat financial year commences on the 1st day of July. In recent years the flow of funds from the Central and State governments to the PRIs has been substantial. These funds are channelized to the PRIs in terms of government financial year. As a result, the difference in financial year between the government and the PRIs is likely to create a lot of difficulties in maintenance of accounts, audit of accounts and devolution of funds from higher levels of governments. Having regard to these constraints, way back in 2003 the Second SFC recommended uniformity of financial year between government and PRIs. This recommendation though accepted has not been implemented till now. The Commission therefore recommends that PRIs may adopt the financial year from 1st April instead of 1st July.

Synchronicity of CFC and SFC Periods

11.50 The SFCs need to give their report well before the National Finance Commission finalises its recommendations so that the views of the former are available to the latter for consideration by them. It is therefore, of utmost importance that the period covered by the SFCs is synchronous with the period covered by the CFC. In this regard the Thirteenth Finance Commission endorsed the views of the Second Administrative Reforms Commission (SARC) and recommended that Article 243 1 (1) of the Constitution should be amended so that SFCs may be constituted even earlier than every fifth year. Similar recommendation was also made by the TASFC. We reiterate the recommendations of TFC and TASFC.

Amendments to Acts and Rules

11.51 Under Section 26 of the Assam Panchayat Act, 1994 the GPs are entitled to get a share of land revenue and local rate collected by Government of Assam. Similarly under Section 184 of the GMC Act, 1971 entitled to the net proceeds of Land Revenue and Local Rates, tax on Urban Immovable Property, Motor Vehicles and Entertainment Tax collected within the city. Likewise, other ULBs are also entitled by an executive order to a share in the net proceeds of Motor Vehicle Tax collected by GOA. In view of the global sharing of the net proceeds of all taxes and duties collected by GOA as recommended by us, PRIs and ULBs will no longer be entitled to any further shares as mentioned in their respective statutes and rules. Necessary amendments may be made in the relevant Act and Rules.

Chapter- 12

Monitoring & Evaluation System

- 12.1 Monitoring and evaluation is an essential ingredient in the formulation of a successful implementation strategy. In simple terms, monitoring means the regular collection, reporting, reviewing and analysis of relevant information pertaining to a project/ scheme/activity while the work is in progress. It helps identifying the shortfalls, deviations, problems and causes thereof, so that appropriate and timely action can be initiated by the management. It aims at all round improvement and efficiency of an organization. It is related to target set before hand and helps in keeping the work on right track in tune with the fixed target. Thus it is an important tool of management and provides valuable inputs to ascertain whether scarce resources are being put to right use or not.
- 12.2 Evaluation, on the other hand, refers to mid-term appraisal of a project in term of its laid down objectives, time frames and goal. Thereby it provides valuable feed back to the implementing agency in proper planning, programming and decision making.
- 12.3 Given the importance of monitoring and evaluation in influencing successful implementation of policies and programmes, it is unfortunate that even now there is no monitoring agency put in place in respect of the local bodies in spite of large volume of funds being placed at their disposal.
- 12.4 It was the Twelfth Finance Commission, which for the first time, 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 intended for, it was considered desirable by them to put a monitoring mechanism in place. Accordingly, the Commission suggested that the State should constitute a High 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 may 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 in every quarter to review the utilization of the grants and to issue directions for mid-course correction, if considered necessary.
- 12.5 Having regard to the large volume of resource transfer to the local bodies mainly in the shape of grants flowing from the recommendation of both Central and State Finance Commissions and for proper utilization of such grants, this Commission realized the necessity of a strong monitoring mechanism. Accordingly, the Commission in its interim report submitted for the fiscal year 2011-2012,

recommended that the scope of the existing High Level Monitoring Committee headed by the Chief Secretary with Finance Secretary and Secretaries of concerned departments as members for monitoring of Central Finance Commission grants may be extended to cover monitoring and utilization of SFC grants also.

- 12.6 In order to ensure smooth functioning of the High Level Monitoring Committee (HLMC), 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.
- 12.7 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 High Level Monitoring Committee for consideration and approval of projects / schemes etc in a time bound manner. Performance of individual unit may also be evaluated by the cells in terms of efficiency, effectiveness, efforts at tapping revenue from own sources, promoting participatory process, enhancing transparency and accountability etc. In order to ensure efficiency and effectiveness in service delivery bench-marking may be done in terms of level, 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.

Chapter- 13

Summary of Recommendations and Suggestions

Recommendations

- 13.1 State Government loans outstanding against PRI s amounting to Rs.46.40 lakhs may be written off. (para 7.45 & 7.46)
- 13.2 The revised rates of remuneration to elected representative of PRIs as shown in Table- 10 of Chapter- 7 may be accepted. (para 7.61)
- 13.3 Registration of births and deaths may be transferred to the PRIs. (para 7.89)
- 13.4 In the matter of property tax the existing ARV method may be replaced by UAM. (para 8.25)
- 13.5 In the absence of proper documentation outstanding state government loan against ULBs may be written-off. (para 8.55)
- 13.6 In respect of outstanding HUDCO loans to ULBs against state government guarantee an one-time settlement with HUDCO may be made. (para 8.60 & 8.61)
- 13.7 The benefit of revised scales of pay as per ROP Rules, 2010 may be extended to the employees of ULBs with effect from 01.04.2009. (para 8.67)
- 13.8 In the matter of sharing of the net proceeds of state taxes with panchayats and municipalities, a global approach of sharing the net proceeds of all State taxes excluding non-tax revenue and share of Central taxes is adopted. (para 10.15)
- 13.9 The yield from Entry Tax, Amusement & Betting Tax, Electricity Duty and the amount of tax collected from Schedule VI areas shall not form part of the shareable pool. (para 10.16)
- 13.10 In order to arrive at the net proceeds, 10 percent of the projected gross tax collection shall be deducted. (para 10.17)
- 13.11 15 percent of net proceeds of state taxes shall form part of the Divisible Pool (DP) in each year. (para 10.17)
- 13.12 Out of the DP of Rs.4165.62 crores for 4 years, an amount of Rs.2173.62 crores shall be set apart for distribution as specific purpose grant to PRIs and ULBs. (para 10.18)
- 13.13 The balance amount of Rs.1992 crores in the DP shall be apportioned between PRIs and ULBs on the basis of population-cum-density of population as per 2001 census. (para 10.18)

- 13.14 The rural part of the DP shall be allocated among different districts on the basis of weighted average of population 50 percent, geographical area 25 percent and per capita DDP 25 percent. (para 10.19)
- 13.15 The district-wise allocation of rural part shall be vertically apportioned among the three tiers of PRIs at the ratio of 10:25:65 respectively for ZP, AP and GP. (para 10.20)
- 13.16 The share of each AP and GP shall be on the basis of their respective population as per 2001 census. (para 10.21)
- 13.17 The urban part of the DP shall be allocated horizontally among the GMC, MBs and TCs on the basis of weighted average of (i) population 50 percent, (ii) geographical area 25 percent, (iii) index of infrastructure 12.5 percent and (iv) per capita tax collection 12.5 percent. (para 10.22)
- 13.18 An untied grant of Rs.3 lakhs per GP per year is recommended. (para 10.25)
- 13.19 Specific purpose grant of Rs.120.28 crores per year is recommended for construction of functional and residential buildings for PRIs at all levels. (para 10.26)
- 13.20 Specific purpose grant of Rs.852.30 crores for 4 years for construction/improvement of markets, cremation and burial grounds at all level of PRIs and cold storage for selected GPs is recommended. (para 10.27)
- 13.21 Compensatory grant of Rs.289.36 lakhs at the rate of Rs.72.34 lakhs annually for payment of electricity charges is recommended for 4 municipalities. (para 10.28)
- 13.22 Grant of Rs.945.12 lakhs during 2012-13 is recommended for liquidating deferred liabilities of 21 municipalities. (para 10.29)
- 13.23 For construction of Town Halls grant of Rs.58 crores per year is recommended. (para 10.30)
- 13.24 For installation water supply plants in 31 UL Bs grant of Rs.78.68 crores per year is recommended. (para 10.31)
- 13.25 For purchase of equipments for solid waste management and creation of toilets grant of Rs.17.65 crores at the rate of Rs.4.32 crores, Rs.4.20 crores, Rs.3.55 crores and Rs.5.58 crores per year is recommended. (para 10.32)
- 13.26 For construction of staff quarters for ULBs grant of Rs.18.96 crores at the rate of Rs.4.74 crores per year is recommended. (para 10.33)
- 13.27 Grant of Rs.100 crores at the rate of Rs.25 crores per year is recommended for extending pensionary benefits to the employees of GMC. (para 10.34)

- 13.28 Grant of Rs.124 crores at the rate of Rs.31 crores per year for construction of Zonal offices of GMC and for other purposes. (para 10.35)
- 13.29 For training of Auditors in the Directorate of Audit (LF) grant of Rs.50 lakhs at the rate of Rs.12.50 lakhs per year is recommended. (para 10.37)
- 13.30 For strengthening of SFC Cell grant of Rs.20 crores at the rate of Rs.5 crores per year is recommended. (para 10.38 read with para 11.9 to 11.14)
- 13.31 Configuration of annual fund flow against devolution and grant on the basis of our recommendations is shown in the Tables below along with details at Annexure- 13.1.

Table- 1
Devolution

(Rs. in Crore)

Year	PRIs	ULBs	GMC	Total
2012-13	243.23	64.94	26.32	334.49
2013-14	320.93	85.70	34.72	441.35
2014-15	399.94	106.79	43.27	550.00
2015-16	484.40	129.35	52.41	666.16
Total	1448.50	386.78	156.72	1992.00

Table- 2

(Rs. in Crore)

Year	General purpose grant to GPs	Specific Purpose Grant					Total
		PRIs	ULBs	GMC	SFC Cell	Audit	
2012-13	66.06	332.94	155.92	56.00	5.00	0.12	616.04
2013-14	66.06	332.94	146.35	56.00	5.00	0.12	606.47
2014-15	66.06	332.94	145.69	56.00	5.00	0.13	605.82
2015-16	66.06	334.62	147.72	56.00	5.00	0.13	609.53
Total	264.24	1333.44	595.68	224.00	20.00	0.50	2437.86

- 13.32 The release of fund against devolution may be made on quarterly basis but it should be expeditious. General purpose grant for the GPs may also be released quarterly. Release of fund against specific purpose grant may be made quickly on receipt of proposal preferably in two instalments. (para 10.41)
- 13.33 A permanent SFC Cell may be set up in State Finance Department fully equipped with staff and required physical infrastructure. (paras 11.9 to 11.14)
- 13.34 GMC and other larger municipalities may take resort to pooled finance mechanism to raise fund by issue of bonds. (para 11.47)
- 13.35 Registration of births and deaths may be transferred to the ULBs. (para 11.48)

- 13.36 Panchayat financial year may conform to that of government financial year. (para 11.49)
- 13.37 Award period of Central and State Finance Com missions may be made co-terminus. (para 11.50 read with 11.35)
- 13.38 Necessary amendments in the relevant Acts and Rules of Panchayat and Municipalities including GMC may be made. (para 11. 51)
- 13.39 Apart from the High Level Monitoring Committee headed by the Chief Secretary, a Monitoring and Evaluation Cell may be set up in the nodal Heads of Department. (paras 12.4 to 12.7)

Suggestions

- 13.40 PRIs and ULBs must appreciate that transfer of fund from higher levels of governments are meant to supplement and not to substitute their own sources of revenue and that determined and sustained efforts have to made by them to raise their own resources from all sources allocated to them. (para 2.15)
- 13.41 In respect of proper maintenance of accounts and its audit some suggestions are given. (para 5.25)
- 13.42 In order to motivate the PRIs to be pro-active in internal revenue mobilization the required legal and administrative framework need to be firmly put in place. (para 7.7)
- 13.43 Salary burden of CEO and EO of ZP and AP respectively currently filled up on deputation are met from the relevant functional head of account. It would be appropriate to meet their salary burden from the head of account "3604 - Compensation and Assignment". (para 7.50)
- 13.44 The 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. (para 7.85)
- 13.45 In order to facilitate full exploitation of t he revenue sources available to the PRIs, the relevant rules and bye-laws may be put in place fir st. (para 7.87)
- 13.46 For collection of water charges, Water Users Association may be formed by the PRIs. (para 7.88)
- 13.47 There is need to spread awareness among general public and PRI functionaries. (para 7.90)

- 13.48 The GPs may be reconstituted through merger and reorganization to make the size viable. (para 7.94)
- 13.49 Periodicity of revision of holding tax as per provision of the Act and Rules may be strictly enforced by the ULBs. (para 8.15)
- 13.50 GMC and other ULBs may levy property tax and service charges on the properties of Central and State government undertakings. (para 8.24)
- 13.51 The Fourth Schedule of GMC Act may be amended to incorporate new trades that are emerging. (para 8.36)
- 13.52 GMC may create additional market space to accommodate unauthorized vendors. (para 8.38)
- 13.53 In respect of outstanding LIC loans against ULBs, immediate reconciliation of the outstanding amount may be done with the LIC. (para 8.58)
- 13.54 In respect of outstanding HUDCO loans to ULBs against State government guarantee an one-time settlement with HUDCO may be made. (paras 8.60 & 8.61)
- 13.55 In respect of outstanding loans of ULBs from the banking sector, GOA may arrange a tripartite meeting to settle the outstanding amount. (para 8.64)
- 13.56 It is imperative for the ULBs to concentrate in areas like sanitation, sewerage and solid waste disposal where privatization can also be effective. Drainage system needs revamping. It is essential to preserve the water bodies and restrict haphazard construction of buildings. (para 8.120)
- 13.57 There is enough scope to augment collection of property tax through enlargement of coverage, increasing demand-collection ratio, reducing undeserving exemption and replacing the outmoded valuation system. (paras 8.123 and 8.124)
- 13.58 It is desirable to maintain accounts and prepare budget in the prescribed format. (para 8.129)
- 13.59 The quality of service must be improved if the ULBs hope to make upward revision of user charges. (paras 8.131 & 8.132)
- 13.60 For enumeration of properties GIS method for mapping of properties may be instituted by GMC and other bigger MBs. (para 8.133)
- 13.61 The valuation of urban land may be done realistically. (para 8.140)
- 13.62 Simplification of procedure will make tax machinery more taxpayer friendly. (para 8.144)

- 13.63 All activities listed in Schedule XI and XII may be transferred to the local bodies at the appropriate level along with funds and functionaries. (para 11.3)
- 13.64 A local body 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. (para 11.4)
- 13.65 Local bodies may prepare their budget and maintain their accounts in the formats prescribed by C&AG. (para 11.5)
- 13.66 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. (para 11.6)
- 13.67 Directorate of Audit (Local Fund) may be suitably strengthened. (para 11.7)
- 13.68 In respect of training of PRI personnel, the 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 BRGF. (para 11.24)
- 13.69 In regard to Urban sector training, GOA may take up with GOI for setting up of a regular Institute of Urban Management at Guwahati. (para 11.31)
- 13.70 Suggestions regarding best practices are listed at Chapter- 9.
- 13.71 Suggestions for the National Finance Commission are listed at Chapter- 11. (paras 11.39 to 11.41)



(P.K. Bora)

Chairman



(J.B. Singh)

Member



(Saraswati Prasad)

Member



(Dr. Ashish Bhutani)

Member



(S.P. Nandy)

Member-Secretary

LIST OF ANNEXURES

No. of Annexure	Paragraph	Content
1.1	1.5	Notification No. FEA (SFC) 110/2009/132 dt June 13, 2011 regarding appointment of Member-Secretary of FASFC
1.2	1.12	Notification No. FEA (SFC) 110/2009/114 dt April 23, 2010 regarding constitution of FASFC.
1.3	1.12	Notification No. FEA (SFC) 110/2009/119 dt May 14, 2010 regarding additional terms of reference of FASFC
1.4	1.13	Notification No FEA (SFC) 110/2009/150 dt December 31, 2010 regarding extending the tenure of FASFC
1.5	1.13	Letter No FEA (SFC) 110/2009/190 dt November 3, 2011 regarding further extending the tenure of FASFC
1.6	1.28	General meeting of the Commission and its field visit
1.7	1.29	Officers and Staff who worked for FASFC
4.1	4.15	Overall budgetary position in Assam
4.2	4.45	Flow of Funds to PRIs & ULBs against transferred subjects during 2011-12
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LIST OF ACRONYMS

AASC	Assam Administrative Staff College
ACS	Assam Civil Service
AFC	Assam Finance Commission
AFRBM	Assam Fiscal Responsibility and Budget Management Act
AGPRMP	Assam Governance and Public Resource Management Programme
AIILSG	All India Institute of Local Self Government
APs	Anchalik Panchayats
ARM	Additional Resource Mobilisation
ARWSP	Accelerated Rural Water Supply Programme
ASEB	Assate State Electricity Board
ATR	Action Taken Report
BCR	Balance From Current Revenues
BDO	Block Development Officer
BPL	Below Poverty Line
BRGF	Backward Regions Grant Fund
BSUP	Basic Services to Urban Poor
BTAD	Bodoland Territorial Areas District
BTC	Bodoland Territorial Council
C&AG	Comptroller & Auditor General
CAO	Chief Accounts Officer
CEO	Chief Executive Officer
CFC	Central Finance Commission
CPO	Chief Planning Officer
CSS	Centrally Sponsored Scheme
DCRG	Death cum Retirement Gratuity
DDP	District Domestic Product
DP	Divisible Pool
DPR	Detailed Project Report
DRDA	District Rural Development Agency
EFC	Eleventh Finance Commission
EO	Executive Officer
FASFC	Fourth Assam State Finance Commission
GIS	Geographic Information System
GMC	Guwahati Municipal Corporation
GMDA	Guwahati Metropolitan Development Authority
GOA	Government of Assam
GOI	Government of India
GPs	Gaon Panchayats
GSDP	Gross State Domestic Product
HLC	High Level Committee
HQ	Head Quarter
HUDCO	Housing and Urban Development Corporation Limited

IAS	Indian Administrative Service
IAY	Indira Awaas Yojana
ICDS	Integrated Child Development Scheme
IHSDP	Integrated Housing and Slum Development Programme
JNNURM	Jawaharlal Nehru Natural Urban Renewal Mission
LDA	Lower Division Assistant
LPCD	Litre Per Capita Daily
LSGs	Local Self Governments
MBS	Municipal Boards
MDM	Mid-day Meals
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MHUPA	Ministry of Housing and Urban Poverty Alleviation
MIS	Management Information System
MLA	Member of Legislative Assembly
MoRD	Ministry of Rural Development
MP	Member of Parliament
MTFP	Medium Term Fiscal Plan
MTFRP	Medium Term Fiscal Reform Programmes
MVT	Motor Vehicle Tax
NGO	Non Government Organization
NIRD	National Institute of Rural Development
NMAM	National Municipal Accounting Manual
NREGS	National Rural Employment Guarantee Scheme
NRHM	National Rural Health Mission
NSDP	National Slum Development Programme
PB	Pay Band
PESA	Panchayat Extension to the Scheduled Areas
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRIs	Panchayati Raj Institutions
PWD	Public Works Department
RAY	Rajiv Awaas Yojana
RBI	Reserve Bank of India
RGVY	Rajiv Gandhi Gramin Vidyutikaran Yojana
RGSY	Rashtriya Gram Swaraj Yojana
RLBs	Rural Local Bodies
SATCOM	Satellite Communication System
SC	Scheduled Caste
SFC	State Finance Commission
SHG	Self Help Groups
SIRD	State Institute of Rural Development
SPT	Semi-Permanent Timber
SSA	Sarva Shiksha Abhiyan
ST	Scheduled Tribes
TASFC	Third Assam State Finance Commission
TCS	Town Committees

TFC	Twelfth Finance Commission
TGS	Technical Guidance and Supervision
ToR	Terms of Reference
TSC	Total Sanitation Campaign
TV	Television
UDA	Upper Division Assistant
ULBs	Urban Local Bodies
VAT	Value Added Tax
VCR	Video Cassette Recorder
VRS	Voluntary Retirement Scheme
ZPs	Zilla Parishads



REPORT
OF
THE FOURTH ASSAM STATE FINANCE
COMMISSION
(2011-16)
VOLUME- II
MAIN REPORT
ANNEXURES AND PRELIMINARY REPORT

P.K. BORA
CHAIRMAN

ASSAM SECRETARIAT
DISPUR, GUWAHATI
February, 2012

LIST OF ANNEXURES

No. of Annexure	Paragraph	Content
1.1	1.5	Notification No. FEA (SFC) 110/2009/132 dt June 13, 2011 regarding appointment of Member-Secretary of FASFC
1.2	1.12	Notification No. FEA (SFC) 110/2009/114 dt April 23, 2010 regarding constitution of FASFC.
1.3	1.12	Notification No. FEA (SFC) 110/2009/119 dt May 14, 2010 regarding additional terms of reference of FASFC
1.4	1.13	Notification No FEA (SFC) 110/2009/150 dt December 31, 2010 regarding extending the tenure of FASFC
1.5	1.13	Letter No FEA (SFC) 110/2009/190 dt November 3, 2011 regarding further extending the tenure of FASFC
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GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT

NOTIFICATION

No FEA (SFC) 110/2009/132

Dated Dispur the June 13, 2011

Consequent upon transfer of Shri R.S. Prasad, Commissioner and Secretary to the Government of Assam, Finance Department and Member Secretary of the Fourth Assam State Finance Commission (FASFC) to Labour and Employment Department, Shri S.P. Nandi, Secretary to the Government of Assam, Finance Department has been appointed as a Member Secretary of FASFC from the date of the Notification in addition to his normal duties in place of Shri R.S. Prasad, IAS.

Sd/-

(H.S. Das)

Principal Secretary to the Government of Assam,
Finance Department

GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT

NOTIFICATION

ORDER BY THE GOVERNOR

No FEA (SFC) 110/2009/114

Dated Dispur the April 23, 2010

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 Fourth Assam State Finance Commission with the following Members only:-

- | | |
|--|------------------|
| 1. Shri P.K. Bora, Ex-Chief Secretary of Assam | Chairman |
| 2. Principal Secretary,
Panchayat & Rural Development Department | Member |
| 3. Principal Secretary,
Urban Development Department | Member |
| 4. Commissioner & Secretary,
Guwahati Development Department | Member |
| 5. Shri R.S. Prasad, Commissioner & Secretary,
Finance Department | Member-Secretary |

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/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/ 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/Municipalities with special emphasis on rationalization of properties tax, collection of user charges and innovative realization methods.

(c) Examine the feasibility and make recommendations on raising of resources by the Urban Local Bodies through issuance of bonds.

- (d) 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.
- (e) Any other matter referred to the State Finance Commission by the Governor in the interests of sound financial position of the Panchayats /Municipalities.
3. The Commission may make an assessment of (a) the actual debt position of each of the Local bodies as on 31-03-2010 and (b) estimated debt position of each Local bodies as on 31-03-2011 and suggest suitable measures relating to the debts as are deemed necessary, keeping in view the financial requirements of the State Government also.
4. 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 and demands thereon, in particular, on account of expenditure on maintaining of law and order, civil administration, debt servicing and other committed expenditure;
- (iii) the revenue of the resources of the Local Bodies for the five years commencing on 1st April, 2011 on the basis of the level of collection made during 2008-09 from taxes, duties, tolls, fees, cess etc. levied by the them;
- (iv) the potential for raising additional revenue from the existing sources available to them; and
- (v) the scope for better financial management consistent with efficiency and economy in expenditures.
5. In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of latest Census available in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.
6. 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.
7. The Commission shall make its report available to the Governor of Assam by 31st December, 2010 on each of the matters aforesaid, covering period of five years commencing on the 1st April, 2011.

Sd/-
(H.S. Das)
Principal Secretary to the Government of Assam
Finance Department

GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT

NOTIFICATION

ORDER BY THE GOVERNOR

No FEA (SFC) 110/2009/119

Dated Dispur the May 14, 2010

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 amend the Notification No FEA (SFC) 110/2009/114 dated 23rd April, 2010 and to insert the followings after the Paragraph 6, namely, -

“6 A. Having regard to the need for revised pay structure of the employees of the Local Bodies following pay revision of the State Government employees as per RoP, 2010, the Commission shall examine and recommend appropriate staffing pattern of the employees for the PRIs and ULBs and also recommend revised structure of pay and allowances for their employees corresponding to the staffing pattern. The Commission may ask the concerned Departments to submit reports of the Study Groups relating to staffing pattern of the employees of PRIs and ULBs to the Commission. The Commission may also look into and make appropriate recommendation with regard to provincialisation of the services of the employees of the Local Bodies having reference to the provisions of the 73rd and 74th Amendments of the Constitution of India. The Commission shall submit an Interim report on the matter within 4 (four) months.”

Sd/-

(H.S. Das)

Principal Secretary to the Government of Assam,
Finance Department

GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT

NOTIFICATION

ORDER BY THE GOVERNOR

No FEA (SFC) 110/2009/150

Dated Dispur the December 31, 2010

In continuation of the Notification No FEA (SFC) 1 10/2009/114 dated 23.04.2010, the Governor of Assam is pleased to extend the term of the Fourth Assam State Finance Commission (FASFC) till October, 2011. The Commission shall submit the preliminary report by 31.03.2011. The Commission shall also submit the final report by 31.10.2011.

Sd/-

(R.S. Prasad)

Commissioner & Secretary to the Government of Assam,
Finance Department

GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT

NOTIFICATION

ORDER BY THE GOVERNOR

No FEA (SFC) 110/2009/190

Dated Dispur the November 3, 2011

In continuation of the Notification No FEA (SFC) 1 10/2009/114 dated 23.04.2010 and the notification No.FEA (SFC) 110/2009/150 dated 31 .12.2010, Governor of Assam is pleased to further extend the term of the Fourth Assam State Finance Commission (FASFC) up to 29th February, 2012 for submission of the final report. The Commission may indicate the proposed amount of devolution and various grants to the PRIs and ULBs latest by 15.02.2012, so that the same can be incorporated in next Budget for 2012-13.

Sd/-

(H.S. Das)

Principal Secretary to the Government of Assam,
Finance Department

DIARY OF EVENTS AND OTHER ACTIVITIES

I. Meetings of Fourth Assam State Finance Commission:

- 1) **First Meeting** was held on 16.06.2010.
- 2) **Second Meeting** was held on 21.08.2010.
- 3) **Third Meeting** was held on 30.09.2010.
- 4) **Fourth Meeting** was held on 29.12.2010.
- 5) **Fifth Meeting** was held on 10.03.2011.
- 6) **Sixth Meeting** was held on 20.06.2011.
- 7) **Seventh Meeting** was held on 14.10.2011
- 8) **Eighth Meeting** was held on 08.12.2011
- 9) **Ninth Meeting** was held on 24.01.2012

II. Meeting with Economists /NGOs:

Sl. No.	Date	Name	Designation of Participants
1	30.09.2010	Shri Dilip Kumar Barua	Economist, Former Principal of Cotton College, Guwahati-14
2	-do-	Dr. Manoj Kumar Talukdar,	Associate Professor, Department of Economics, Cotton College Guwahati
3	-do-	Dr. (Ms.) Padma Sharma	Associate Professor, Department of Economics, Cotton College, Guwahati.
4	-do-	Dr. (Ms.) Minakshi Bhattacharjya	Associate Professor, Head of Department of Economics, Pandu College, Guwahati.
5	-do-	Mrs. Angana Barua	Associate Professor, Department of Economics, Pandu College, Guwahati.
6	-do-	Shri Prasenjit Bujar Barua	Associate Professor, Department of Economics, Dispur College, Guwahati.
7	-do-	Shri Himangshu Kalita	Associate Professor Department of Economics, Dispur College Guwahati.
8	-do-	Dr. Bhupen Sharma	Professor, Omiyo Kumar Das Institute of Social Change and Development, Guwahati.
9	-do-	Shri Dhiren Baruah	President, Save Guwahati Build Guwahati, NGO, Guwahati.
10	-do-	Shri Dwipen Baishya	Panchatantra, NGO, Nalbari.
11	-do-	Shri Arun Kumar	Principal Secretary, P&RD Department and Member, FASFC.
12	-do-	Shri R.S. Prasad	Commissioner & Secretary, Finance and Member secretary FASFC.
13	-do-	Dr. A.K. Bhutani	Commissioner & Secretary and Member, FASFC
14	-do-	Shri A. Joshi	Commissioner of Panchayat & Rural Development.

15	-do-	Shri A. Mishra	Additional Secretary, P&RD Department.
16	-do-	Shri J. Chakraborty	Secretary, Urban Development Department.
17	-do-	Ms. Arshana Verma	Secretary, P&RD Development
18	-do-	Shri M.S. Manivannan	Joint Secretary, Finance and Secretary, FASFC.
19	-do-	Shri K. Mahanta	Director, Municipal Administration.
20	-do-	Shri Anurag Goel	Commoissioner, Gauhati Municipal Corporation
21	-do-	Shri S.K. Dutta	Consultant, SFC, Finance (E.A.) Department.
22	-do-	Shri G. Bora	Deputy Secretary, P&RD.
23	-do-	Shri R. Barua	Joint Commoissioner, GMC
24	-do-	Shri P.K. Bhattachariya	Additional Director of Economics and Statistics
25	-do-	Shri N. Bhuyan	Joint Director of Economics and Statistics, Guwahati.
26	-do-	A.M.M. Jakir,	Joint Director, SIRD, Khanapara, Guwahati.
27	-do-	Shri J. Choudhury	Joint Director, Finance (E.A.) Department.
28	-do-	Shri M.L. Sarkar	RO, Finance(E A) Department
29	-do-	Shri S. Phukan	RO, Finance(E A) Department
30	-do-	Shri P.C. Paul	F.A. of GMC.

III. Interaction with Heads of Department on different dates:

- The Principal Secretary of Finance , Assam
- The Commissioner & secretary , Finance , Assam
- The Commissioner & Secretary of P&RD Department, Assam
- The Commissioner & Special Secretary , PWD (Roads)
- The Secretary of Urban Development Department, Assam
- The Secretary , PHE Department, Assam
- The Joint Secretary of P&RD Department, Assam
- The Joint Secretary of GD department, Assam
- The Joint Director of Economic & Statistics, Assam
- The Deputy Secretary of PWD (Building) , Assam
- The Deputy Secretary of P&RD Department , Assam
- The Deputy Secretary , PRU , Assam

IV. Interaction with Heads of Department on different dates:

- The Commissioner of Guwahati Municipal Corporation , Panbazer , Assam
- The Commissioner of Panchayat & Rural Development, Panzibar , Assam
- The Chief Engineer, PHE , Assam
- The Chief Engineer, PWD(Roads) , Assam

- The Joint commissioner of Guwahati Municipal Corporation , Panbazer , Assam
- The Director of Audit (Assam), Kar Bhavan, G.S Road, Dispur.
- The Director of Treasury & Account (Assam), Kar Bhavan, G.S Road, Dispur.
- The Director of Finance (Budget) Department, Assam.
- The Director of Municipal Administration , Assam , Ghy-6
- The Director of T&CP , Assam
- The Director of Economic & Statistics,
- The Director of National Institute of Rural Development , Khanapara, Guwahati, Assam
- The Director of State Institute of Rural Development , Khanapara , Guwahati
- The Joint Director , SIRD , Khanapara
- The Technical Director , NIC , Assam
- The Deputy Accountant General, Assam
- Sr. Audit Officer , Accountant General, Assam
- Sectional Engineer , PHE , Assam

V. List of Memorandum submitted by public organizations to FASFC:

Sl No	Name	Designation / Address
1	Shri Jitendra Nath Barman	Chairman, Nalbari Development Authority and President, All Assam Development Authorities Chairman's Forum.
2	Shri Hiren Kumar Das	MLA & Others Mangoldai, MB
3	Shri Biraj Kumar Deka	Working Secretary (Lessee agent /Contractor) Fancy Bazer G.M.C Market Complex premises & its surrounding area, Guwahati-1.
4	Shri Makhan Chandra Sarkar	Post Office, Srinagar, Near Mildland Hospital, Guwahati, Assam.
5	Shri Doly Deka	C/o-Shri A. Deka , Jonak Nagar, Rudali Path, Kahilipara, Ghy-19.
6	Shri A.K Paul	Member Secretary, For and on behalf of the "Hon'ble Governor , Assam
7	Md. Abdul Matiu Laskar	Retd. Principal, Azad Nagar Ward No.-25, P.O.- Chotahaibar, Dist, Nagaon, Assam, Pin-782001
8	Smt. Shilpi Sarkar	Rest camp, Maligaon, Guwahati, Pandu, Near Rly Cooperative
9	Shri R. Baruha	Chairman, Nalbari M.B. and others
10	Shri N. Deka & Others	General Secretary, Nalbari Hari Mandir Committee
11	President, Hojai Municipal Employees Union	President, Hojai Municipal Employees Union, Dist: Nagaon, Assam

VI. Meeting with Representatives of Local Bodies & Official :

Sl. No.	Name of District	Date	Meeting with
1	Dibrugarh	16.09.2010	Meeting with President of PRIs , ZPC Members & Chairpersons of MBs/TCs , discussion with officials of all level of PRIs & DRDA, ULBs, PWD/PHE/Assistant Director of (LF)/Treasury Officer , NIC , DDOs of ULBs, Deputy Director (T&CP) , filed visit etc
2	Tinsukia	18.09.2010	Do
3	Sivasagar	20.09.2010	Do
4	Jorhat	22.09.2010	Do
5	Golaghat	24.09.2010	Do
6	Dhubri	05.10.2010	Do
7	Goalpara	07.10.2010	Do
8	Bongaigaon	08.10.2010	Do
9	Lakhimpur	29.05.2011	Do
10	Dhemaji	02.06.2011	Do
11	Sonitpur	05.06.2011	Do
12	Darrang	07.06.2011	Do
13	Barpeta	23.06.2011	Do
14	Nalbari	25.06.2011	Do
15	Nagaon	18.11.2011	Do
16	Hailakandi	28.11.2011	Do
17	Cachar	29.11.2011	Do
18	Karimganj	01.12.2011	Do
19	Kamrup	09.01.2012	Do
20	Morigaon	11.01.2012	Do

VII List of Memorandum submitted by Elective representative to FASFC

Serial	Name of ZP , AP , GP, MBs and TCs	Designation of persons
1	Barpeta	President of ZP, ZPC Member of Mandia, President of Khairabari GP and Kalahabhanga GP
2	Bongaigaon	Chairperson of Bongaigaon MB
3	Cachar	President of ZP
4	Darrang	President of ZP
5	Dhemaji	Chairperson of Dhemaji, MB and Silapathar TC
6	Dhubri	CEO of Dhubri , Chairperson of Dhubri
7	Dibrugarh	President of ZP
8	Karimganj	President of ZP
9	Lakhimpur	Chairperson of Narayanpur, TC
10	Marigaon	CEO of Marigaon & President of ZP
11	Sonitpur	President of ZP , Chairperson of Ghapur MB , Rangapara TC
12	Tisukia	Chairperson of Digboi TC , Doomdooma, TC

VIII. Activities in data collection for Fourth Assam State Finance Commission

Serial	Letter No and Officers/Departments to whom letter issued.	Contents of the letter	Present position of the matter
1	No EFA(SFC) 57/2010/38 dated 19.04.2010 Principal Secretary /Commissioner & Secretary P&RD /UD /GD Department	Questionnaires Relating FASFC, PRIs and ULBs.	61 Number MBs & TCs and 14 number of ZP reply received, but not in proper manner
2	No EFA(SFC) 57/2010/39 dated 20.04.2010 The Director of Audit (Local Fund), Assam	Questionnaires Relating FASFC, PRIs and ULBs (Annual Accounts).	30 Reply received, but not in proper manner
3	No FEA(SFC)42/2010/16 dated 20.05.2010 Principal Secretary /Commissioner & Secretary P&RD /UD /GD Department	Submission of reports of Committee /Study Group for staffing pattern	Reply received from PRIs/ ULBs and GMC only
4	No EFA(SFC) 228/2008/23 dated 14.06.2010 All State of Finance Department	Information about staffing pattern of Panchayat & Municipalities at all level	Reply not received Except West Bengal (PRIs)/ ULBs
5	No EFA(SFC) 110/2009/127 dated 24.06.010 Principal Secretary /Commissioner & Secretary P&RD /UD /GD Department	Information on the additional ToR of the FASFC (Staffing Pattern , Provincialisation , Revised Structure of Pay)	Reply not received except PRI
6	No EFA(SFC) 110/2009/128 dated 30.06.2010 Principal Secretary UD Department	Creation of Urban Infrastructure	Reply not received
7	No EFA(SFC) 110/2009/129 dated 30.06.2010 Principal Secretary /Commissioner & Secretary UD /GD Department	Debt position of ULBs	Reply not received but received from ULBs
8	No EFA(SFC) 57/2010/52 dated 01.07.2010 Commissioner & Secretary IT Department	Computerization of Panchayat and Municipalities at all level.	Reply not received
9	No EFA(SFC) 57/2010/54 dated 09.07.2010 All CEO BDOs/ GP Secretaries of PRIs	Questionnaires Relating FASFC, PRIs	Reply received, but not in proper manner
10	No EFA(SFC) 57/2010/54 dated 09.07.2010 All Chairperson MBs& TCs.	Questionnaires Relating FASFC, ULBs.	Reply received, but not in proper manner and same will be submitted by ULBs. SFC cell will upload website sfcassam.nic.in

11	No EFA(SFC) 57/2010/61 dated 15.07.2010 The Director of Audit (Local Fund), Assam	Questionnaires for Director of Audit (Local Fund)	Reply not received fully
12	No EFA(SFC) 42/2010/41 dated 16.07.2010 The Secretary, Urban Development Department	Information on staffing pattern of each unit of ULB	Reply not received fully
13	No EFA(SFC) 57/2010/67 dated 20.07.2010 The Commissioner & Special Secretary, PWD (Roads) Department	Questionnaires for Chief Engineer (Roads)	Reply not received properly
14	No EFA(SFC) 91/2010/16 dated 23.07.2010 The Commission & Secretary , GD Department	Information on staffing pattern of GMC	Reply received
15	No EFA(SFC) 57/2010/72 dated 26.07.2010 The Commissioner P&RD, Panjabari, Juripar	Supplementary statement of information on each of the CSS like SGRY, NEEGS etc each district	Reply not received
16	No EFA(SFC) 57/2010/73 dated 26.07.2010 The Director, MA and T&CP, Dispur	Supplementary statement of information on each of the CSS	Reply received MAD but T&C Planning does not mention name of ULB
17	No EFA(SFC) 57/2010/74 dated 26.07.2010 The State Informatics Officers, NIC, Dispur	Computerization of Panchayat and Municipalities at all level.	Reply not received
18	No EFA(SFC) 57/2010/75 dated 28.07.2010 Principal Secretary /Commissioner & Secretary P&RD /UD /GD Department	Status of Maintenance of accounts and creation of data for Local Bodies	Reply not received, P&RD furnished
18	No EFA(SFC) 57/2010/77 dated 28.07.2010 Finance (Est.) Department	Action as per recommendation of TASFC para No 9.102 and 9.116	Reply not received.
19	No EFA(SFC) 108/2010/8 dated 28.07.2010 Principal Secretary P&RD Department	Village Halls	Reply received
20	No EFA(SFC) 108/2010/9 dated 28.07.2010 Principal Secretary P&RD Department	Infrastructure of Hats and weekly Markets under PRI	Reply not received
21	No EFA(SFC) 108/2010/10 dated 28.07.2010 Principal Secretary UD Department	Town Hall for ULBs	Reply received

22	No EFA(SFC) 61/2010/6 dated 28.07.2010 Principal Secretary / Commissioner & Secretary UD /GD Department	Activity Mapping for ULB and GMC	Reply not received
23	No EFA(SFC) 110/2010/12 dated 29.07.2010 Principal Secretary P&RD/UD / GD Department	Population figure of PRIs and ULBs and others	Reply received
24	No EFA(SFC) 57/2010/78 dated 30.07.2010 The Secretary , PHE Department	Operation and maintenance cost of water supply and sanitation falling within the Jurisdiction of rural and urban local bodies	Reply received, but not in proper way as desired by SFC.
25	No EFA(SFC) 57/2010/79 dated 30.07.2010 The Secretary , PWD (Building) Department	Operation and maintenance cost of building falling within the Jurisdiction of Panchayat & Municipalities including GMC	Reply not received in proper way .
26	No EFA(SFC) 57/2010/80 dated 31.07.2010 The Commissioner , GMC	Copy of GMC Act	Received.
27	No EFA(SFC) 57/2010/81 dated 31.07.2010 Director, MA	Copy of Municipal Act and other	Not received.
28	No EFA(SFC) 57/2010/83 dated 31.07.2010 Commissioner , P&RD	Copy of Municipal Act and other	Not received.
29	No EFA(SFC) 57/2010/9 dated 03.08.2010 The Commissioner & Secretary , WPT&BC /Hills Areas Department	Minutes of the first meeting of FASFC held on 16.06.2010	Reply not received
30	No EFA(SFC) 57/2010/9 dated 03.08.2010 The Principal Secretary , P&RD /UD Department	Minutes of the first meeting of FASFC held on 16.06.2010 (Regarding nodal officer)	Reply received
31	No EFA(SFC) 57/2010/94 dated 09.08.2010 The Director , NIRD,SIRD Guwahati	Recording Best Practices for PRIs and ULBs	Reply not received
32	No EFA(SFC) 57/2010/95 dated 09.08.2010 The Director , NIRD,SIRD Guwahati	Recording Monitoring & Evaluation for PRIs and ULBs	Reply not received except PRI
33	No EFA(SFC) 57/2010/98 dated 11.08.2010 The Commission /Director , P&RD, MA, GMC Assam	Recording Best Practices and Monitoring & Evaluation for PRIs and ULBs	Reply not received except PRI
34	No EFA(SFC) 91/2010/16 dated 23.07.2010 The Commission & Secretary , GD Department	Information Stffing Pattern	Reply not received

35	No EFA(SFC) 42/2010/84 dated 10.08.2010 The Secretary , UD Department	Information Staffing Pattern	Reply not received
36	D.O Letter No FEA(SFC) 110/2009/Pt/32 dated 01.10.2010 Principal Secretary / Commissioner & secretary PR&D, UD, GD Department	Capacity Building of PRIs and ULBs	Reply not received
37	D.O Letter No FEA(SFC) 110/2009/Pt/33 dated 01.10.2010 Commissioner & secretary GD Department	Status paper of PRIs and ULBs	Reply not received
38	No FEA(SFC)57/2010/158 dated 16.11.2010 Principal Secretary, P&RD Department	Information on Renumeration and sitting allowances of elected representative , Salaries (Rural Sector) etc.	Reply received
39	No FEA(SFC)57/2010/160 dated 18.11.2010 All DRDA	Supplementary statement of information on each of the CSS like SGRY, NEEGS etc each district	Reply received only 10 DRDA
40	No FEA(SFC)57/2010/167dated 29.01.2011 The Principal secretary P&RD, UDD and GD Department	Physical Service provided by the PRIs and ULBs	Reply not received
41	No FEA(SFC)57/2010/169 dated 14.02.2011 The Principal secretary P&RD, UDD and GD Department	Information staffs of PRI	Reply not received
42	D.O Letter No FEA(SFC) 26/2011/66 dated 20.04.2011 Principal Secretary / Commissioner & secretary UD/ GD Department	Infrastructure of ULBs	Reply not received
43	D.O Letter No FEA(SFC) 26/2011/67 dated 20.04.2011 Principal Secretary P&RD Department	Infrastructure of PRIs	Reply received
44	FEA(SFC)57/2010/218 dated 12.05.2011 Commissioner & Secretary P&RD Department	Regarding existing staffing position of PRIs	Reply received

Officers and Staff who worked for Fourth Assam State Finance Commission

1. Sri. Jiban Choudhury	Director
2. Mrs. Eva Deka	Joint Director
3. Sri. Matilal Sarkar	Sr. Research Officer
4. Sri. Salien Phukan	Research Officer
5. Sri. Deva P. Chaudhury	P.S. to Chairman
6. Sri. Abijit Dutta	Assistant Research Officer
7. Sri Dipak Barman	Assistant Research Officer
8. Sri. Dayal Das	Sr. Administrative Assistant
9. Smt. Luku Devi	Sr. Administrative Assistant
10. Sri. Rajani Goswami	Auditor
11. Sri. Bhargab Das	Assistant programmer
12. Sri. Anupam Medhi	Computer Operator
13. Sri. Ranjan Sarmah	D.E.O.
14. Sri. Diganta Das	Computer Operator
15. Smt. Babita Devi	Computer Operator
16. Sri. Naranath Das	P.S.O
17. Sri. Jiban Das	Driver
18. Sri. Lohit Das	Driver
19. Sri. Habibur Rahman	Driver
20. Sri. Ram Bahadur Singh	Grade-IV
21. Sri. Jiban Kalita	Grade-IV
22. Smt. Kiran Narjary	Grade-IV
23. Sri. Dhrup Tiwari	Grade-IV
24. Sri. Prem Rai Chaudhury	Grade-IV
25. Smt. Suman Devi	Sweeper

Overall Budgetary Position in Assam

Annexure- 4.1

(Rs. in Crores)

	Details	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 RE	2010-11 Pre Act	2011-12 BE	2011-12 LE
A	GSDP	59385.00	64692	71076	81221	92472	103060	103060	114898	114898
B	Revenue Receipt	12045.39	13666.95	15324.92	18077.04	19884.50	27989.41	23004.94	32730.86	30803.20
		(20.30)	(21.10)	(21.50)	(22.20)	(21.50)	(27.20)	(22.32)	(28.50)	(26.81)
1	Tax Revenue	3231.56	3482.88	3359.23	4150.00	4986.71	5910.30	5929.84	6565.92	6582.12
		(5.40)	(5.40)	(4.70)	(5.10)	(5.40)	(5.70)	(5.75)	(5.70)	(5.73)
2	Non-Tax Revenue	1459.28	1859.27	2134.59	2271.90	2752.95	2547.87	2373.32	3325.96	2610.65
		(2.50)	(2.90)	(3.00)	(2.80)	(3.00)	(2.50)	(2.30)	(2.90)	(2.27)
3	Central Taxes	3057.43	3899.43	4918.48	5190.11	5339.53	7968.62	7968.62	9572.78	9562.34
		(5.10)	(6.00)	(6.90)	(6.40)	(5.80)	(7.70)	(7.73)	(8.30)	(8.32)
4	Grant									
i)	Plan	3348.93	3716.67	4026.96	5744.10	5212.14	10035.79	5766.35	10618.64	10618.64
ii)	Non-Plan	948.19	708.70	885.66	720.93	1593.16	1526.83	966.80	2647.56	1429.45
C	Capital Receipt	231.77	-373.72	-812.97	-226.95	4510.24	6632.87	3373.20	7404.72	7404.72
1	Internal Debt	1626.24	1102.84	1199.08	2832.51	2263.35	3325.34	2029.70	3996.23	3996.23
2	Central Loan									
i)	Plan	54.58	12.87	-60.78	45.00	-73.07	60.72	15.62	129.36	129.36
ii)	Non-Plan	0.90								
3	Recovery of Loan	37.57	34.57	40.33	34.83	32.87	34.51	28.09	36.24	36.24
4	Public A/C (Net)	(-) 1487.52	(-) 1524.00	(-) 1991.60	(-) 3139.29	2287.09	3212.30	1299.79	3242.89	3242.89
D	Total Receipt (B+C)	12277.16	13293.23	14511.95	17850.09	24394.74	34622.28	263 78.14	40135.58	38207.92
E	Revenue Expenditure	10536.31	11456.53	12744.16	14243.33	21232.20	33246.21	22951.82	31616.63	30888.13
i)	Non-Plan	8409.27	9794.03	10676.78	11132.68	17063.29	9327.91	17895.85	21543.70	20815.20
		(14.20)	(15.01)	(15.00)	(13.70)	(18.70)	(9.00)	(17.36)	(8.80)	(18.12)
ii)	Plan	2127.04	1662.50	2067.38	3110.65	4168.91	23918.30	5055.97	10072.93	10072.93
F	Capital Expenditure	1853.77	2028.34	2406.14	3242.55	3736.15	4476.94	2995.15	5556.38	5556.38
i)	Non-Plan c/o	72.17	49.86	217.28	86.86	80.37	106.90	70.93	357.48	357.48
ii)	Plan	1013.15	1403.11	1470.83	2286.15	2548.98	3236.15	1929.96	4143.12	4143.12
iii)	Non-Plan Loan	2.57		2.87	3.45	2.25	5.48		6.20	6.20
iv)	Plan Loan	103.05	80.63	140.02	85.29	96.99	81.11	70.78	115.36	115.36
v)	Debt Repayment	662.83	494.74	575.14	780.80	1007.56	1047.30	923.38	934.22	934.22
		(1.10)	(0.80)	(0.80)	(1.00)	(1.10)	(1.00)	(0.90)	(0.80)	(0.80)
G	Total Exp (E+F)	12390.08	13484.87	15150.30	17485.88	24968.35	37723.15	259 46.97	37173.01	36444.51
H	Budget Deficit (D-G)	-112.92	-191.64	-638.35	364.21	-573.61	-3100.87	431.17	2962.57	1 763.41
I	O.B.	-252.09	-365.01	-556.65	-1195.00	-830.79	-1404.40	-1404.40	-4505.27	-973.25
J	CB (H+I)	-365.01	-556.65	-1195.00	-830.79	-1404.40	-4505.27	-973.23	-1542.7 0	790.16
K	Revenue Deficit (B-E)	1509.08	2210.42	2580.76	3833.71	-1347.70	-5256.80	53.12	1114.23	-84.93
L	Non Plan Rev Deficit (B-B4i) - (Ei)	287.19	156.25	621.18	1200.26	-2390.93	8625.71	-657.26	568.52	-630.64
		(+0.5)	(+0.2)	(+0.9)	(+1.5)	(-2.8)	(+8.4)	(-0.60)	(+10.4)	(-0.55)
M	Fiscal Deficit {B + C3 - G + F(v)}	(+)355.71	(+)711.39	(+)790.09	(+)1406.79	(-)4043.42	(-)8651.93	-1990.56	(-)3471.69	-4670.85
		(+0.6)	(1.10)	(+1.1)	(+1.7)	(-4.4)	(-8.4)	(-1.92)	(-3.0)	(-4.06)
N	Year End Debt Stock	17822	18793	19674	22161	23833		25495		28146
		(30.01)	(29.05)	(27.68)	(27.28)	(25.77)		(24.46)		(24.50)

N.B.- Bracketed figures indicate percentage of GSDP

Annexure- 4.2

Flow of Funds to PRIs & ULBs against Transferred Subjects during 2011-12

(Rs. in lakh)

Sl. No.	Head of Account	Plan	Non-Plan
1	2210 Medical and Public Health	-	13779.68
2	2211 Family Welfare	13061.00	1686.76
3	2215 Water Supply & Sanitation	1182.00	10600.00
4	2408 Food Storage and Warehousing	-	1515.39
5	3456 Civil Supply	-	22.35
6	2235 Social Security and Welfare	33034.00	232.90
7	2401 Crop Husbandary	-	16281.37
8	2435 Others Agril Prog.	-	464.19
9	2702 Minor Irrigation	300.00	777.44
10	2402 Soil and Water Conservation	168.00	2230.10
11	2403 Animal Husbandary	-	11692.96
12	2404 Dairy Development	375.00	203.16
13	2405 Fisheries	337.00	1141.39
14	2406 Forestry & Wildlife	400.00	611.00
15	2515 Rural Development Programmes	40785.00	5415.94
16	2501 Special Programmes for Rural Development	22808.00	8172.18
17	2851 Village and Small Industries (Sericulture)	352.00	4421.73
18	2851 Village and Small Industries (Handloom)	-	3540.88
19	2851 Village and Small Industries (Cottage)	-	792.24
20	3054 Rodes & Bridges	2000.00	8978.20
21	2202 General Education-01 Elementary Education	9000.00	268474.68
22	2202 General Education-02 Secondary Education	-	132838.43
23	2202 General Education-04 Adult Education	600.00	1258.60
24	2204 Sports & Youth Services	-	1602.97
25	3604 Compensation & Assignment		
	(i) SFC	-	34322.00
	(ii) CFC	-	23796.00
26	State's Share of C.S.S.	72593.00	
	Total PRIs	196995.00	554852.54
	ULBs		
27	2217 Urban Development	5266.20	-
28	3604 Compensation & Assignment		
	(i) SFC	-	29765.00
	(ii) CFC	-	8082.00
29	State's Share	5266.20	-
	Total ULBs	10532.40	37847.00
	Grand Total	207527.40	592699.54

Salary burden of existing PRI staff in the revised scales of pay during 2010-11

Sl No	Designation	Filled up Post	Pre-revised Scale	Pre-revised Basic Pay	Revised Scale	Fittment Benefit	Grade Pay	DA 51%	HRA ZP- 12% AP/GP- 10%	MA	Total (per month)	Grand Total PA (Rs in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
	Zilla Parishad											
1	Chief Executive Officer	20	10050-15575	13025	12000-40000	24230	7 400	16131	3796	350	51907	124.58
2	Head Assistant		3940-8425		5200-20200		3100					
3	Accountant	12	3850-7350	5550	5200-20200	10330	2900	6747	1588	350	21915	31.56
4	Upper Division Assistant	16	3850-7350	5550	5200-20200	10330	2900	6747	1588	350	21915	42.08
5	Lower Division Assistant	49	2890-5725	4300	5200-20200	8000	2200	5202	1224	350	16976	99.82
6	Junior Engineer	9	3580-8750	6250	5200-20200	11630	3300	7614	1792	350	24686	26.66
7	Tax Collector	7	2650-5200	3940	5200-20200	7330	2100	4809	1132	350	15721	13.21
8	Driver	14	2650-5200	3940	5200-20200	7330	2100	4809	1132	350	15721	26.41
9	Grade IV	59	2450-3670	3070	4560-15000	5720	1500	3682	866	350	12119	85.80
	Total ZP	186										450.11
	Anchalik Panchayat											
10	Executive Officer (Panchayat Cadre)	101	4210-10375	7350	8000-35000	13680	4700	9374	1838	350	29942	3 62.89
11	Executive Officer (ACS Cadre)	84	4390-11425	8100	12000-40000	15070	5400	10440	2047	350	33307	335.73
12	Upper Division Assistant	28	3850-7350	5550	5200-20200	10330	2900	6747	1323	350	21650	72.75
13	Lower Division Assistant	152	2890-5725	4300	5200-20200	8000	2200	5202	1020	350	16772	305.92
14	Tax Collector	99	2650-5200	3940	5200-20200	7330	2100	4809	943	350	15532	184.52
15	Grade IV	156	2450-3670	3070	4560-15000	5720	1500	3682	722	350	11974	224.16
	Total AP	620										1485.97
	Gaon Panchayat											
i	Secretary (Graduate)	1660	3850-7350	5200	5200-20200	9680	2900	6416	1258	350	20604	4104.28
ii	Secretary (Under Graduate)	228	3850-7350	5550	5200-20200	10330	2900	6747	1323	350	21650	592.3 5
17	Tax Collector	497	2650-5200	3940	5200-20200	7330	2100	4809	943	350	15532	926.35
18	Grade IV	578	2450-3670	3070	4560-15000	5720	1500	3682	722	350	11974	830.53
	Total GP	2963										6453.51
	Grand Total	3769										8389.59

Annexure- 7.2

Net Budgetary Position of ZP

(Rs. Lakhs)

	Details	2012-13 Est	2013-14 Est	2014-15 Est	2015-16 Est	2012-16 Total
A	Revenue Receipt					
a)	Tax Revenue	9.96	10.45	10.98	11.52	42.91
b)	Non-Tax Revenue	299.88	314.87	330.62	347.15	1292.52
	Total- A	309.84	325.32	341.60	358.67	1335.43
B	Revenue Expenditure					
1	Salary	544.63	599.10	659.00	724.91	2527.64
2	Wages	13.50	13.50	13.50	13.50	54.00
3	Remuneration	40.32	40.32	40.32	40.32	161.28
4	Sitting Allowance	3.65	3.65	3.65	3.65	14.60
5	Misc Expenditure	240.00	240.00	240.00	240.00	960.00
	Total- B	842.10	896.57	956.47	1022.38	3717.52
C	Capital Expenditure					
1	Buildings (as per Table- 11)	500.00	500.00	500.00	500.00	2000 .00
2	Others (as per Table- 12)	2180.00	2180.00	2180.00	2180.00	8720.00
	Total- C	2680.00	2680.00	2680.00	2680.00	10720.00
D	Total Expenditure (B+C)	3522.10	3576.57	3636.47	3702.38	14437.52
E	Assessed Gap (A-D)	3212.26	3251.25	3294.87	3343.71	13102.09

Annexure- 7.3

Net Budgetary Position of AP

(Rs. Lakhs)

	Details	2012-13 Est	2013-14 Est	2014-15 Est	2015-16 Est	2012-16 Total
A	Revenue Receipt					
a)	Tax Revenue	14.85	15.60	16.38	17.19	64.02
b)	Non-Tax Revenue	761.61	799.69	839.68	881.66	3282.64
	Total- A	776.46	815.29	856.06	898.85	3346.66
B	Revenue Expenditure					
1	Salary	1798.02	1977.82	2175.61	2393.17	8344.62
2	Wages	115.56	115.56	115.56	115.56	462.24
3	Remuneration	165.42	165.42	165.42	165.42	661.68
4	Sitting Allowance	26.38	26.38	26.38	26.38	105.52
5	Misc Expenditure	1110.00	1110.00	1110.00	1110.00	4440.00
	Total- B	3215.38	3395.18	3592.97	3810.53	14014.06
C	Capital Expenditure					
1	Buildings (as per Table- 11)	5061.80	5061.80	5061.80	5061.80	20247.20
2	Others (as per Table- 12)	5336.00	5336.00	5336.00	5452.00	21460.00
	Total- C	10397.80	10397.80	10397.80	10513.80	41707.20
D	Total Expenditure (B+C)	13613.18	13792.98	13990.77	14324.33	55721.26
E	Assessed Gap (A-D)	12836.72	12977.69	13134.71	13425.48	52374.60

Annexure- 7.4

Net Budgetary Position of GP

(Rs. Lakhs)

	Details	2012-13 Est	2013-14 Est	2014-15 Est	2015-16 Est	2012-16 Total
A	Revenue Receipt					
a)	Tax Revenue	96.29	101.11	106.16	111.47	415.03
b)	Non-Tax Revenue	628.27	659.68	692.67	727.30	2707.92
	Total- A	724.56	760.79	798.83	838.77	3122.95
B	Revenue Expenditure					
1	Salary	7808.75	8589.63	9448.58	10393.44	36240.40
2	Wages	849.42	849.42	849.42	849.42	3397.68
3	Remuneration	1136.23	1136.23	1136.23	1136.23	4544.92
4	Sitting Allowance	285.38	285.38	285.38	285.38	1141.52
5	Misc Expenditure	5284.80	5284.80	5284.80	5284.80	21139.20
	Total- B	15364.58	16145.46	17004.41	17949.27	66463.72
C	Capital Expenditure					
1	Buildings (as per Table- 11)	6466.60	6466.60	6466.60	6466.60	25866.40
2	Others (as per Table- 12)	13750.00	13750.00	13750.00	13800.00	55050.00
	Total- C	20216.60	20216.60	20216.60	20266.60	80916.40
D	Total Expenditure (B+C)	35581.18	36362.06	37221.01	38215.87	147380.12
E	Assessed Gap (A-D)	34856.62	35601.27	36422.18	37377.10	144257.17

LIST OF ULBs IN GENERAL AREAS & GMC

Sl. No.	City/Town	Name of District	Ward No	Total Population as per census, 2001	Total Area (in Sq. Km)
1	2	3		4	5
1	Barpeta M. B.	Barpeta	22	41038	3.86
2	Barpeta Road M. B.		10	35725	4.52
3	Howly T. C.		4	16730	3.75
4	Pathsala T. C.		4	9974	2.74
5	Sarthebari T. C.		4	7628	2.90
6	Sorbhog T. C.		4	7687	1.59
7	Bongaigaon M. B.	Bongaigaon	25	60327	4.35
8	Abhayapuri T. C.		4	14673	4.74
9	Lakhipur M.B.	Cachar	10	9802	1.66
10	Silchar M. B.		28	142199	15.76
11	Mongoldoi M. B.	Darrang	10	23920	4.62
12	Kharupetia T. C.		8	17783	2.36
13	Dhemaji T. C.	Dhemaji	4	11863	8.00
14	Silapathar T. C.		4	22516	8.00
15	Dhubri M. B.	Dhubri	16	64168	4.23
16	Bilasipara T. C.		14	31171	5.19
17	Chapar T. C.		4	18558	3.79
18	Gauripur T. C.		4	25002	2.95
19	Sapatgram T. C.		4	12126	2.95
20	Dibrugarh M. B.		Dibrugarh	22	121893	15.50
21	Chabua T. C.	4		17433	0.94
22	Naharkatia T. C.	4		15523	5.34
23	Goalpara M. B.	Goalpara	19	49037	12.76
24	Lakhipur T. C.		4	12547	5.20
25	Dergaon M. B.	Golaghat	10	13446	4.92
26	Golaghat M. B.		13	33064	7.32
27	Barpathar T. C.		4	7079	5.07
28	Bokakhat T. C.		4	8844	6.00
29	Sarupathar T. C.		4	9922	3.81
30	Hailakandi M. B.		Hailakandi	16	29739	4.55
31	Lala T. C.	10		10270	4.20
32	Jorhat M. B.	Jorhat	19	67588	55.01
33	Marioni T. C.		5	20997	3.60
34	Teok T. C.		4	5000	5.00
35	Titabor T. C.		8	7545	7.50
36	Guwahati Municipal Corporation	Kamrup (Including	60	809895	216.79
37	Palasbari M. B.		10	5554	1.03
38	Rangia M. B.	Kamrup	10	25151	9.25
39	North Guwahati T. C.	Metropolitan)	4	16286	8.00

Sl. No.	City/Town	Name of District	Ward No	Total Population as per census, 2001	Total Area (in Sq. Km)
1	2	3		4	5
40	Karimganj M. B.	Karimganj	27	52613	6.09
41	Badarpur T. C.		4	11297	4.90
42	North Lakhimpur M. B.	Lakhimpur	14	54285	13.74
43	Bihpuria T. C.		10	10868	2.00
44	Dhakuakhana T. C.		4	5000	5.00
45	Narayanpur T. C.		6	5000	7.38
46	Morigaon M.B.	Morigaon	8	20811	4.00
47	Hojai M. B.	Nagaon	19	35718	5.28
48	Lanka M. B.		11	34423	3.60
49	Lumding M.B .		13	25203	7.77
50	Nagaon M. B.		26	107667	9.22
51	Dhing T. C.		10	17844	4.00
52	Doboka T. C.		10	11058	5.00
53	Kampur T. C.		5	5409	6.10
54	Roha T. C.		7	5000	1.08
55	Nalbari M. B.	Nalbari	12	23183	12.50
56	Tihu T. C.		4	4303	1.40
57	Amguri M. B.	Sivasagar	10	6997	1.60
58	Nazira M. B.		10	13047	8.00
59	Sivasagar M. B.		14	53854	10.95
60	Sonari M. B.		13	17502	8.00
61	Moranhat T. C.		6	5779	1.60
62	Simaluguri T. C.		4	11780	8.69
63	Biswanath Charali M. B.	Sonitpur	8	16825	6.02
64	Dhekiajuli M. B.		10	25349	5.18
65	Tezpur M. B.		19	80575	7.10
66	Gahpur T. C.		6	9419	10.70
67	Rangapara T. C.		4	18824	9.07
68	Tinsukia M. B.	Tinsukia	15	85563	10.54
69	Digboi T. C.		8	20553	4.03
70	Doom Dooma T. C.		10	19806	4.30
71	Makum T. C.		8	15118	3.68
72	Margherita T. C.		4	24049	4.70
Grand Total			756	2714425	672.97

Taxation Powers of MBs/TCs

The MBs and TCs are empowered by the Assam Municipal Act, 1956 to impose the following taxes, duties, tolls and fees.

1. (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 of holdings;
 - (f) a tax on private market payable by the owner;
 - (g) licence fees on carts, carriages and animals used for riding or burden,
 - (h) a fee on the registration of dogs and cattle;
 - (i) a fee on boats moving within the municipality
 - (j) tolls on bridges.
 - (k) a betterment fee on holdings in any area 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 scheme of social service for the improvement of public health;
 - (n) with sanction of the Government of Assam any other tax, toll, rate or fee;
 - (o) licence fee on boats.
2. Rents, tolls and fees on municipal markets, bus stand, truck stand, taxi stand, auto stand, parking yard, ferry service, fishery rental, fines and penalties and tolls on bridges.
3. To sell municipal markets/ponds by tender system.
4. To impose an annual tax on urban immovable property as per the provision of the Assam Urban Immovable Property Tax Act, 1969

Relevant Sections of the Assam Municipal Act, 1956 Sections 68, 74, 136 and 148.

Projected Tax & Non-Tax Revenue of ULBs

(Rupees in lakhs)

Sl. No.	Name of ULBs	District	Tax Rev & Non-Tax Rev	2008-09	2011-12	2012-13	2013-14	2014-15	2015-16	
				Actual	Estt.	Estt.	Estt.	Estt.	Estt.	
1	Barpeta M. B.	Barpeta	Tax Rev	11.38	13.94	14.92	15.96	17.08	18.27	
			Non-Tax Rev	35.49	43.48	46.52	49.78	53.26	56.99	
2	Barpeta Road M. B.		Tax Rev	13.31	16.31	17.45	18.67	19.97	21.37	
			Non-Tax Rev	123.88	151.76	162.38	173.75	185.91	198.92	
3	Howly T. C.		Tax Rev	37.32	45.72	48.92	52.34	56.01	59.93	
			Non-Tax Rev	7.34	8.99	9.62	10.29	11.02	11.79	
4	Pathsala T. C.		Tax Rev	3.52	4.31	4.61	4.94	5.28	5.65	
			Non-Tax Rev	19.89	24.37	26.07	27.90	29.85	31.94	
5	Sarthebari T. C.		Tax Rev	0.58	0.71	0.76	0.81	0.87	0.93	
			Non-Tax Rev	4.69	5.75	6.15	6.58	7.04	7.53	
6	Sorbhog T. C.	Tax Rev	0.84	1.03	1.10	1.18	1.26	1.35		
		Non-Tax Rev	8.75	10.72	11.47	12.27	13.13	14.05		
7	Bongaigaon M. B.	Bongaigaon	Tax Rev	19.56	23.96	25.64	27.43	29.35	31.41	
			Non-Tax Rev	43.68	53.51	57.26	61.26	65.55	70.14	
8	Abhayapuri T. C.		Tax Rev	10.22	12.52	13.40	14.33	15.34	16.41	
			Non-Tax Rev	16.81	20.59	22.03	23.58	25.23	26.99	
9	Lakhipur M.B.		Tax Rev	6.37	7.80	8.35	8.93	9.56	10.23	
			Non-Tax Rev	8.16	10.00	10.70	11.44	12.25	13.10	
10	Silchar M. B.		Tax Rev	89.72	109.91	117.60	125.84	134.65	144.07	
			Non-Tax Rev	250.10	306.38	327.83	350.78	375.33	401.61	
11	Mongoldoi M. B.		Darrang	Tax Rev	17.95	21.99	23.53	25.18	26.94	28.82
				Non-Tax Rev	34.65	42.45	45.42	48.60	52.00	55.64
12	Kharupetia T. C.	Tax Rev		12.60	15.44	16.52	17.67	18.91	20.23	
		Non-Tax Rev		7.60	9.31	9.96	10.66	11.41	12.20	
13	Dhemaji T. C.	Tax Rev		18.23	22.33	23.90	25.57	27.36	29.27	
		Non-Tax Rev		6.20	7.60	8.13	8.70	9.30	9.96	
14	Silapathar T. C.	Tax Rev		8.50	10.41	11.14	11.92	12.76	13.65	
		Non-Tax Rev		9.20	11.27	12.06	12.90	13.81	14.77	
15	Dhubri M. B.	Dhubri		Tax Rev	110.40	135.24	144.71	154.84	165.68	177.28
				Non-Tax Rev	35.49	43.48	46.52	49.78	53.26	56.99
16	Bilasipara T. C.		Tax Rev	7.20	8.82	9.44	10.10	10.81	11.56	
			Non-Tax Rev	2.65	3.25	3.47	3.72	3.98	4.26	
17	Chapar T. C.		Tax Rev	5.72	7.01	7.50	8.02	8.58	9.19	
			Non-Tax Rev	3.90	4.78	5.11	5.47	5.85	6.26	
18	Gauripur T. C.		Tax Rev	13.21	16.18	17.32	18.53	19.82	21.21	
			Non-Tax Rev	17.24	21.12	22.60	24.18	25.87	27.68	
19	Sapatgram T. C.		Tax Rev	1.34	1.64	1.76	1.88	2.01	2.15	
			Non-Tax Rev	6.64	8.13	8.70	9.31	9.96	10.66	
20	Dibrugarh M. B.	Dibrugarh	Tax Rev	60.61	74.25	79.45	85.01	90.96	97.33	
			Non-Tax Rev	53.40	65.42	70.00	74.90	80.14	85.75	
21	Chabua T. C.		Tax Rev	8.05	9.86	10.55	11.29	12.08	12.93	
			Non-Tax Rev	4.85	5.94	6.36	6.80	7.28	7.79	
22	Naharkatia T. C.		Tax Rev	1.41	1.73	1.85	1.98	2.12	2.26	
			Non-Tax Rev	15.43	18.90	20.23	21.64	23.16	24.78	
23	Goalpara M. B.		Tax Rev	7.87	9.64	10.32	11.04	11.81	12.64	
			Non-Tax Rev	40.32	49.39	52.85	56.55	60.51	64.75	
24	Lakhipur T. C.		Tax Rev	1.04	1.27	1.36	1.46	1.56	1.67	
			Non-Tax Rev	19.86	24.33	26.04	27.86	29.81	31.90	
25	Dergaon M. B.	Tax Rev	13.60	16.66	17.83	19.07	20.41	21.84		
		Non-Tax Rev	5.70	6.98	7.47	7.99	8.55	9.15		
26	Golaghat M. B.	Tax Rev	23.96	29.35	31.41	33.61	35.96	38.47		
		Non-Tax Rev	68.73	84.20	90.09	96.40	103.15	110.37		
27	Barpathar T. C.	Tax Rev	4.60	5.64	6.03	6.45	6.90	7.39		
		Non-Tax Rev	10.70	13.11	14.03	15.01	16.06	17.18		
28	Bokakhat T. C.	Tax Rev	5.57	6.82	7.30	7.81	8.36	8.94		

Sl. No.	Name of ULBs	District	Tax Rev & Non-Tax Rev	2008-09	2011-12	2012-13	2013-14	2014-15	2015-16
				Actual	Estt.	Estt.	Estt.	Estt.	Estt.
			Non-Tax Rev	5.02	6.15	6.58	7.04	7.53	8.06
29	Sarupathar T. C.		Tax Rev	4.60	5.64	6.03	6.45	6.90	7.39
			Non-Tax Rev	12.32	15.09	16.15	17.28	18.49	19.78
30	Hailakandi M. B.	Hailakandi	Tax Rev	43.93	53.82	57.58	61.61	65.93	70.54
			Non-Tax Rev	23.67	29.00	31.03	33.20	35.52	38.01
31	Lala T. C.		Tax Rev	12.92	15.83	16.94	18.12	19.39	20.75
			Non-Tax Rev	2.94	3.60	3.85	4.12	4.41	4.72
32	Jorhat M. B.	Jorhat	Tax Rev	80.66	98.81	105.73	113.13	121.05	129.52
			Non-Tax Rev	155.37	190.33	203.66	217.91	233.17	249.49
33	Marioni T. C.		Tax Rev	9.18	11.25	12.03	12.88	13.78	14.74
			Non-Tax Rev	12.93	15.84	16.95	18.13	19.40	20.76
34	Teok T. C.		Tax Rev	0.20	0.25	0.26	0.28	0.30	0.32
			Non-Tax Rev	0.14	0.17	0.18	0.20	0.21	0.22
35	Titabor T. C.	Kamrup	Tax Rev	0.70	0.86	0.92	0.98	1.05	1.12
			Non-Tax Rev	7.50	9.19	9.83	10.52	11.26	12.04
36	Palasbari M. B.		Tax Rev	5.67	6.95	7.43	7.95	8.51	9.10
			Non-Tax Rev	0.60	0.74	0.79	0.84	0.90	0.96
37	Rangia M. B.	Tax Rev	5.57	6.82	7.30	7.81	8.36	8.94	
		Non-Tax Rev	25.41	31.13	33.31	35.64	38.13	40.80	
38	North Guwahati T. C.	Tax Rev	7.66	9.38	10.04	10.74	11.50	12.30	
		Non-Tax Rev	3.66	4.48	4.80	5.13	5.49	5.88	
39	Karimganj M. B.	Karimganj	Tax Rev	44.20	54.15	57.94	61.99	66.33	70.98
			Non-Tax Rev	11.38	13.94	14.92	15.96	17.08	18.27
40	Badarpur T. C.		Tax Rev	1.95	2.39	2.56	2.73	2.93	3.13
			Non-Tax Rev	8.63	10.57	11.31	12.10	12.95	13.86
41	North Lakhimpur M. B.	Lakhimpur	Tax Rev	71.27	87.31	93.42	99.96	106.96	114.44
			Non-Tax Rev	4.32	5.29	5.66	6.06	6.48	6.94
42	Bihpuria T. C.		Tax Rev	9.99	12.24	13.09	14.01	14.99	16.04
			Non-Tax Rev	2.60	3.19	3.41	3.65	3.90	4.18
43	Dhakuakhana T. C.		Tax Rev	5.60	6.86	7.34	7.85	8.40	8.99
			Non-Tax Rev	5.60	6.86	7.34	7.85	8.40	8.99
44	Narayanpur T. C.		Tax Rev	5.20	6.37	6.82	7.29	7.80	8.35
			Non-Tax Rev	5.80	7.11	7.60	8.13	8.70	9.31
45	Morigaon M.B.	Morigaon	Tax Rev	9.02	11.05	11.82	12.65	13.54	14.48
			Non-Tax Rev	17.49	21.43	22.93	24.53	26.25	28.09
46	Hojai M. B.	Nagaon	Tax Rev	49.36	60.47	64.70	69.23	74.08	79.26
			Non-Tax Rev	44.17	54.11	57.90	61.95	66.29	70.93
47	Lanka M. B.		Tax Rev	19.90	24.38	26.08	27.91	29.86	31.96
			Non-Tax Rev	27.58	33.79	36.15	38.68	41.39	44.29
48	Lumding M.B.		Tax Rev	5.54	6.79	7.26	7.77	8.31	8.90
			Non-Tax Rev	6.89	8.44	9.03	9.66	10.34	11.06
49	Nagaon M. B.		Tax Rev	60.77	74.45	79.66	85.23	91.20	97.58
			Non-Tax Rev	50.21	61.51	65.82	70.42	75.35	80.63
50	Dhing T. C.		Tax Rev	5.75	7.04	7.54	8.06	8.63	9.23
			Non-Tax Rev	24.46	29.96	32.06	34.31	36.71	39.28
51	Doboka T. C.	Tax Rev	1.19	1.46	1.56	1.67	1.79	1.91	
		Non-Tax Rev	13.98	17.13	18.32	19.61	20.98	22.45	
52	Kampur T. C.	Tax Rev	0.60	0.74	0.79	0.84	0.90	0.96	
		Non-Tax Rev	13.18	16.15	17.28	18.49	19.78	21.16	
53	Roha T. C.	Tax Rev	0.17	0.21	0.22	0.24	0.26	0.27	
		Non-Tax Rev	3.90	4.78	5.11	5.47	5.85	6.26	
54	Nalbari M. B.	Nalbari	Tax Rev	16.15	19.78	21.17	22.65	24.24	25.93
			Non-Tax Rev	23.18	28.40	30.38	32.51	34.79	37.22
55	Tihu T. C.		Tax Rev	0.89	1.09	1.17	1.25	1.34	1.43
			Non-Tax Rev	6.69	8.20	8.77	9.38	10.04	10.74
56	Amguri M. B.		Tax Rev	3.80	4.66	4.99	5.33	5.71	6.11
			Non-Tax Rev	21.18	25.95	27.76	29.71	31.79	34.01
57	Nazira M. B.		Tax Rev	18.75	22.97	24.58	26.30	28.14	30.11

Sl. No.	Name of ULBs	District	Tax Rev & Non-Tax Rev	2008-09	2011-12	2012-13	2013-14	2014-15	2015-16
				Actual	Estt.	Estt.	Estt.	Estt.	Estt.
			Non-Tax Rev	4.76	5.83	6.24	6.68	7.14	7.64
58	Sivasagar M. B.	Sivasagar	Tax Rev	90.29	110.61	118.35	126.64	135.50	144.99
			Non-Tax Rev	50.34	61.67	65.99	70.60	75.55	80.84
59	Sonari M. B.		Tax Rev	15.26	18.69	20.00	21.40	22.90	24.50
			Non-Tax Rev	20.02	24.53	26.24	28.08	30.04	32.15
60	Moranhat T. C.		Tax Rev	4.50	5.51	5.90	6.31	6.75	7.23
			Non-Tax Rev	3.80	4.66	4.98	5.33	5.70	6.10
61	Simaluguri T. C.		Tax Rev	21.88	26.80	28.68	30.69	32.84	35.13
			Non-Tax Rev	3.88	4.75	5.09	5.44	5.82	6.23
62	Biswanath Charali M. B.	Sonitpur	Tax Rev	28.96	35.48	37.96	40.62	43.46	46.50
			Non-Tax Rev	21.06	25.80	27.61	29.54	31.61	33.82
63	Dhekiajuli M. B.		Tax Rev	9.40	11.52	12.32	13.18	14.11	15.09
			Non-Tax Rev	44.15	54.09	57.87	61.92	66.26	70.90
64	Tezpur M. B.		Tax Rev	39.50	48.39	51.78	55.40	59.28	63.43
			Non-Tax Rev	75.96	93.05	99.57	106.54	114.00	121.98
65	Gahpur T. C.		Tax Rev	5.20	6.37	6.82	7.29	7.80	8.35
			Non-Tax Rev	22.11	27.09	28.98	31.01	33.18	35.50
66	Rangapara T. C.		Tax Rev	15.64	19.16	20.50	21.94	23.47	25.11
			Non-Tax Rev	12.35	15.13	16.19	17.32	18.53	19.83
67	Tinsukia M. B.		Tinsukia	Tax Rev	60.47	74.08	79.26	84.81	90.75	97.10
		Non-Tax Rev		125.35	153.56	164.31	175.81	188.12	201.28
68	Digboi T. C.	Tax Rev		5.10	6.25	6.69	7.15	7.65	8.19
		Non-Tax Rev		9.40	11.52	12.32	13.18	14.11	15.09
69	Doom Dooma T. C.	Tax Rev		6.84	8.38	8.97	9.59	10.26	10.98
		Non-Tax Rev		44.90	55.00	58.85	62.97	67.38	72.10
70	Makum T. C.	Tax Rev		6.68	8.18	8.76	9.37	10.02	10.73
		Non-Tax Rev		2.48	3.04	3.25	3.48	3.72	3.98
71	Margherita T. C.	Tax Rev		4.56	5.59	5.98	6.40	6.84	7.32
		Non-Tax Rev		4.19	5.13	5.49	5.88	6.29	6.73
	Total Tax			1330.15	1629.49	1743.56	1865.61	1996.20	2135.94
	Total Non-Tax			1846.90	2262.54	2420.91	2590.38	2771.71	2965.72
	Grand Total			3177.06	3892.03	4164.47	4455.99	4767.91	5101.66

Taxation Powers of GMC

The GMC is authorized by the Gauhati Municipal Corporation Act, 1971 to levy and collect the following taxes and duties within its jurisdiction.

1. (a) Property tax;
(b) a tax on draught animals, vessels and vehicles other than those mechanically propelled;
(c) a tax on theatre, theatrical performances and other shows for public amusements;
(d) a tax on advertisement other than advertisement published in the newspapers;
(e) a duty on transfer of property; and
(f) a tax on profession, trades and callings.
2. In addition to the taxes mentioned above, GMC may levy any or all of the following taxes:
 - (a) a betterment tax on properties whose value may have increased as a result of town planning 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 in any space belonging to or under the control of Govt 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; and
 - (j) any other tax with the prior approval of Govt of Assam.
3. To levy, with the sanction of Govt of Assam, a surcharge on any tax, other than taxes on professions, trades and callings, for the purpose of providing any specific civic service or amenity.

Relevant Sections of the Gauhati Municipal Corporation Act, 1971 Sections 144 (1) and 145.

Annexure- 8.5

Summary of Revenue Receipts of GMC

(Rs. In Lakh)

	Item	2008-09 Actual	2011-12 Est	2012-13 Est	2013-14 Est	2014-15 Est	2015-16 Est	Total 2012-16
A	Tax Revenue							
1	Property Tax	1763.74	2160.66	2311.90	2473.74	2646.90	2832.18	10264.72
2	Tax on Non-Motorised Vehicles	11.88	51.45	55.05	58.91	63.03	67.44	244.43
		(42.00)						
3	Advertisement & Hoardings	126.82	155.36	166.24	177.87	190.32	203.65	738.08
	Total- A	1902.44	2367.47	2533.19	2710.52	2900.25	3103.27	11247.23
B	Non-Tax Revenue							
1	Trade Licence Fees	415.35	1095.19	1171.85	1253.88	1341.65	1435.57	5202.95
		(894.00)						
2	Market Fees	218.38	267.52	286.25	306.29	327.73	350.67	1270.94
3	Water Supply	76.60	93.84	100.41	107.44	114.96	123.00	445.81
4	Parking Fees	67.20	82.32	88.09	94.25	100.85	107.91	391.10
5	Others	397.83	487.36	521.47	557.98	597.04	638.83	2315.32
	Total- B	1175.36	2026.23	2168.07	2319.84	2482.23	2655.98	9626.12
C	Grant from CFC			1419.57	1678.69	1984.40	1984.40	7067.06
	Grand Total (A+B+C)	3077.80	4393.70	6120.83	6709.05	7366.88	7743.65	27940.41

N.B.- Figures in bracket indicate moderated actual.

Annexure- 8.6

Statement showing detailed ULB -wise allocation of general basic grant for general areas under award of the Thirteenth Finance Commission

(In lakh)

Sl. No.	City/Town	Name of District	2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]
A General Basic Grant						
1	Barpeta M. B.	Barpeta	39.92	47.30	55.99	55.99
2	Barpeta Road M. B.		41.23	48.85	57.83	57.83
3	Howly T. C.		21.01	24.89	29.46	29.46
4	Pathsala T. C.		19.35	22.93	27.14	27.14
5	Sarthebari T. C.		12.14	14.39	17.03	17.03
6	Sorbhog T. C.		9.59	11.37	13.46	13.46
7	Bongaigaon M. B.	Bongaigaon	52.45	62.14	73.56	73.56
8	Abhayapuri T. C.		21.42	25.38	30.04	30.04
9	Lakhipur M. B.	Cachar	10.96	12.99	15.37	15.37
10	Silchar M. B.		118.12	139.96	165.67	165.67
11	Mongoldoi M. B.	Darrang	25.81	30.59	36.21	36.21
12	Kharupetia T. C.		23.14	27.42	32.46	32.46
13	Dhemaji T. C.	Dhemaji	25.67	30.42	36.01	36.01
14	Silapathar T. C.		24.98	29.60	35.03	35.03
15	Dhubri M. B.	Dhubri	46.80	55.46	65.65	65.65
16	Bilasipara T. C.		28.10	33.30	39.42	39.42
17	Chapar T. C.		20.15	23.88	28.27	28.27
18	Gauripur T. C.		24.69	29.25	34.63	34.63
19	Sapatgram T. C.		14.85	17.59	20.83	20.83
20	Dibrugarh M. B.	Dibrugarh	99.48	117.86	139.53	139.53
21	Chabua T. C.		12.09	14.33	16.96	16.96
22	Naharkatia T. C.		16.85	19.95	23.62	23.62
23	Goalpara M. B.	Goalpara	45.01	53.33	63.12	63.12
24	Lakhipur T. C.		16.19	19.18	22.71	22.71
25	Dergaon M. B.	Golaghat	20.10	23.81	28.19	28.19
26	Golaghat M. B.		35.25	41.76	49.43	49.43
27	Barpathar T. C.		12.31	14.59	17.27	17.27
28	Bokakhat T. C.		15.62	18.51	21.91	21.91
29	Sarupathar T. C.		11.64	13.80	16.33	16.33
30	Hailakandi M. B.	Hailakandi	41.55	49.23	58.27	58.27
31	Lala T. C.		22.61	26.79	31.71	31.71
32	Jorhat M. B.	Jorhat	122.25	144.85	171.46	171.46
33	Marioni T. C.		18.89	22.38	26.49	26.49
34	Teok T. C.		10.62	12.57	14.88	14.88
35	Titabor T. C.		17.87	21.16	25.06	25.06
36	Palasbari M. B.	Kamrup	9.19	10.88	12.88	12.88
37	Rangia M. B.		32.08	38.00	44.99	44.99
38	North Guwahati T. C.		22.19	26.29	31.12	31.12
39	Karimganj M. B.	Karimganj	45.04	53.36	63.17	63.17
40	Badarpur T. C.		15.31	18.15	21.48	21.48
41	North Lakhimpur M. B.	Lakhimpur	55.66	65.95	78.06	78.06
42	Bihpuria T. C.		15.64	18.54	21.94	21.94
43	Dhakuakhana T. C.		10.08	11.94	14.14	14.14
44	Narayanpur T. C.		13.38	15.86	18.77	18.77
45	Morigaon M. B.	Morigaon	20.12	23.84	28.22	28.22
46	Hojai M. B.		33.57	39.78	47.09	47.09

Sl. No.	City/Town	Name of District	2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]
47	Lanka M. B.	Nagaon	27.17	32.19	38.11	38.11
48	Lumding M.B .		27.06	32.06	37.95	37.95
49	Nagaon M. B.		76.58	90.73	107.40	107.40
50	Dhing T. C.		17.26	20.44	24.21	24.21
51	Doboka T. C.		14.24	16.88	19.98	19.98
52	Kampur T. C.		12.26	14.52	17.19	17.19
53	Roha T. C.		6.11	7.24	8.57	8.57
54	Nalbari M. B.	Nalbari	38.71	45.87	54.30	54.30
55	Tihu T. C.		6.85	8.12	9.61	9.61
56	Amguri M. B.	Sivasagar	14.59	17.28	20.46	20.46
57	Nazira M. B.		32.14	38.09	45.08	45.08
58	Sivasagar M. B.		52.44	62.14	73.56	73.56
59	Sonari M. B.		30.13	35.70	42.27	42.27
60	Moranhat T. C.		6.88	8.15	9.64	9.64
61	Simaluguri T. C.		19.07	22.60	26.75	26.75
62	Dhekiajuli M. B.	Sonitpur	26.23	31.08	36.79	36.79
63	Biswanath Charali M. B.		26.02	30.83	36.49	36.49
64	Tezpur M. B.		62.55	74.12	87.74	87.74
65	Gahpur T. C.		20.81	24.66	29.19	29.19
66	Rangapara T. C.		26.10	30.92	36.60	36.60
67	Tinsukia M. B.	Tinsukia	81.35	96.39	114.09	114.09
68	Digboi T. C.		21.70	25.71	30.43	30.43
69	Doom Dooma T. C.		21.34	25.28	29.93	29.93
70	Makum T. C.		15.94	18.89	22.36	22.36
71	Margherita T. C.		23.00	27.25	32.26	32.26
	Total - A		2077.50	2461.54	2913.82	2913.82
72	Guwahati Municipal Corporation		841.84	997.47	1180.74	1180.74
	Total- B		841.84	997.47	1180.74	1180.74
	Total (A+B)		2919.34	3459.01	4094.56	4094.56

Annexure- 8.6- I

Statement showing detailed ULB - wise allocation of general performance grant for general areas under award of the Thirteenth Finance Commission

(In lakh)

Sl. No.	City/Town	Name of District	2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]
A	General Performance Grant					
1	Barpeta M. B.	Barpeta	27.39	32.30	38.11	38.11
2	Barpeta Road M. B.		28.30	33.37	39.36	39.36
3	Howly T. C.		14.42	17.00	20.05	20.05
4	Pathsala T. C.		13.28	15.66	18.47	18.47
5	Sarthebari T. C.		8.33	9.83	11.59	11.59
6	Sorbhog T. C.		6.58	7.76	9.16	9.16
7	Bongaigaon M. B.	Bongaigaon	35.99	42.44	50.07	50.07
8	Abhayapuri T. C.		14.70	17.33	20.45	20.45
9	Lakhipur M. B.	Cachar	7.52	8.87	10.46	10.46
10	Silchar M. B.		81.06	95.58	112.76	112.76
11	Mongoldoi M. B.	Darrang	17.72	20.89	24.64	24.64
12	Kharupetia T. C.		15.88	18.73	22.09	22.09
13	Dhemaji T. C.	Dhemaji	17.62	20.77	24.51	24.51
14	Silapathar T. C.		17.14	20.21	23.85	23.85
15	Dhubri M. B.	Dhubri	32.12	37.87	44.68	44.68
16	Bilasipara T. C.		19.29	22.74	26.83	26.83
17	Chapar T. C.		13.83	16.31	19.24	19.24
18	Gauripur T. C.		16.94	19.98	23.57	23.57
19	Sapatgram T. C.		10.19	12.02	14.18	14.18
20	Dibrugarh M. B.		68.27	80.50	94.97	94.97
21	Chabua T. C.	Dibrugarh	8.30	9.79	11.55	11.55
22	Naharkatia T. C.		11.56	13.63	16.07	16.07
23	Goalpara M. B.		30.89	36.42	42.97	42.97
24	Lakhipur T. C.	Goalpara	11.11	13.10	15.45	15.45
25	Dergaon M. B.		13.79	16.26	19.19	19.19
26	Golaghat M. B.		24.19	28.52	33.65	33.65
27	Barpathar T. C.		8.45	9.96	11.76	11.76
28	Bokakhat T. C.		10.72	12.64	14.91	14.91
29	Sarupathar T. C.	7.99	9.42	11.11	11.11	
30	Hailakandi M. B.	Hailakandi	28.51	33.62	39.66	39.66
31	Lala T. C.		15.51	18.29	21.58	21.58
32	Jorhat M. B.	Jorhat	83.90	98.93	116.71	116.71
33	Marioni T. C.		12.96	15.28	18.03	18.03
34	Teok T. C.		7.28	8.59	10.13	10.13
35	Titabor T. C.		12.26	14.46	17.06	17.06
36	Palasbari M. B.	Kamrup	6.30	7.43	8.77	8.77
37	Rangia M. B.		22.01	25.96	30.62	30.62
38	North Guwahati T. C.		15.23	17.96	21.18	21.18
39	Karimganj M. B.	Karimganj	30.91	36.44	42.99	42.99
40	Badarpur T. C.		10.51	12.39	14.62	14.62
41	North Lakhimpur M. B.	Lakhimpur	38.20	45.04	53.13	53.13
42	Bihpuria T. C.		10.74	12.66	14.93	14.93
43	Dhakuakhana T. C.		6.92	8.16	9.62	9.62
44	Narayanpur T. C.		9.18	10.83	12.77	12.77

Sl. No.	City/Town	Name of District	2012-13	2013-14	2014-15	2015-16	
[1]	[2]	[3]	[4]	[5]	[6]	[7]	
45	Morigaon M. B	Morigaon	13.81	16.28	19.21	19.21	
46	Hojai M. B.	Nagaon	23.04	27.17	32.05	32.05	
47	Lanka M. B.		18.65	21.99	25.94	25.94	
48	Lumding M.B .		18.57	21.89	25.83	25.83	
49	Nagaon M. B.		52.55	61.96	73.10	73.10	
50	Dhing T. C.		11.85	13.97	16.48	16.48	
51	Doboka T. C.		9.77	11.52	13.60	13.60	
52	Kampur T. C.		8.41	9.92	11.70	11.70	
53	Roha T. C.		4.20	4.95	5.84	5.84	
54	Nalbari M. B.		Nalbari	26.57	31.33	36.96	36.96
55	Tihu T. C.			4.70	5.54	6.54	6.54
56	Amguri M. B.	Sivasagar	10.01	11.80	13.93	13.93	
57	Nazira M. B.		22.06	26.01	30.69	30.69	
58	Sivasagar M. B.		35.99	42.44	50.07	50.07	
59	Sonari M. B.		20.68	24.38	28.77	28.77	
60	Moranhat T. C.		4.72	5.57	6.57	6.57	
61	Simaluguri T. C.		13.09	15.43	18.21	18.21	
62	Dhekiajuli M. B.		18.00	21.23	25.04	25.04	
63	Biswanath Charali M. B.	Sonitpur	17.85	21.05	24.84	24.84	
64	Tezpur M. B.		42.93	50.62	59.72	59.72	
65	Gahpur T. C.		14.28	16.84	19.87	19.87	
66	Rangapara T. C.		17.91	21.12	24.91	24.91	
67	Tinsukia M. B.	Tinsukia	55.83	65.83	77.66	77.66	
68	Digboi T. C.		14.89	17.56	20.71	20.71	
69	Doom Dooma T. C.		14.64	17.27	20.37	20.37	
70	Makum T. C.		10.94	12.90	15.22	15.22	
71	Margherita T. C.		15.78	18.61	21.96	21.96	
	Total - A		1425.72	1681.10	1983.28	1983.28	
72	Guwahati Municipal Corporation		577.73	681.22	803.66	803.66	
	Total- B		577.73	681.22	803.66	803.66	
	Total (A+B)		2003.45	2362.32	2786.94	2786.94	

NUMBER OF EMPLOYEES OF ULBs

Sl. No.	Name of ULBs	District	No of regular employees	No of MR employees	Total
1	2	3	4	5	6
1	Barpeta M. B.	Barpeta	29	44	73
2	Barpeta Road M. B.		30	93	123
3	Howly T. C.		5	30	35
4	Pathsala T. C.		5	4	9
5	Sarthebari T. C.		9	1	10
6	Sorbhog T. C.		11	8	19
7	Bongaigaon M. B.	Bongaigaon	27		27
8	Abhayapuri T. C.		19	38	57
9	Lakhipur M.B.	Cachar	6	11	17
10	Silchar M.B.		195	114	309
11	Mongoldoi M. B.	Darrang	32	56	88
12	Kharupetia T. C.		14	22	36
13	Dhemaji T. C.	Dhemaji	17	15	32
14	Silapathar T. C.		6		6
15	Dhubri M. B.	Dhubri	67		67
16	Bilasipara T. C.		24		24
17	Chapar T. C.		9		9
18	Gauripur T. C.		16		16
19	Sapatgram T. C.		6		6
20	Dibrugarh M. B.		Dibrugarh	81	10	91
21	Chabua T. C.	12			12
22	Naharkatia T. C.	26			26
23	Goalpara M. B.	Goalpara	23	42	65
24	Lakhipur T. C.		10	12	22
25	Dergaon M. B.	Golaghat	18	13	31
26	Golaghat M. B.		53	62	115
27	Barpathar T. C.		6	7	13
28	Bokakhat T. C.		12	11	23
29	Sarupathar T. C.		6		6
30	Hailakandi M. B.		Hailakandi	22	46	68
31	Lala T. C.	11		9	20
32	Jorhat M. B.	Jorhat	105	107	212
33	Marioni T. C.		10		10
34	Teok T. C.		4	2	6
35	Titabor T. C.		8	10	18
36	Palasbari M. B.		9	4	13
37	Rangia M. B.		10	32	42
38	North Guwahati T. C.		9	10	19
39	Karimganj M. B.		43	74	117
40	Badarpur T. C.		18	28	46
41	North Lakhimpur M. B.	Lakhimpur	38		38
42	Bihpuria T. C.		12		12
43	Dhakuakhana T. C.		7	12	19
44	Narayanpur T. C.		7	12	19
45	Morigaon M.B.	Morigaon	10		10

Sl. No.	Name of ULBs	District	No of regular employees	No of MR employees	Total
1	2	3	4	5	6
46	Hojai M. B.	Nagaon	32		32
47	Lanka M. B.		25		25
48	Lumding M.B .		14		14
49	Nagaon M. B.		54		54
50	Dhing T. C.		10		10
51	Doboka T. C.		17		17
52	Kampur T. C.		8		8
53	Roha T. C.				3	3
54	Nalbari M. B.	Nalbari	34	54	88
55	Tihu T. C.		5	15	20
56	Amguri M. B.	Sivasagar	15		15
57	Nazira M. B.		13		13
58	Sivasagar M. B.		82	27	109
59	Sonari M. B.		12		12
60	Moranhat T. C.		7		7
61	Simaluguri T. C.		5		5
62	Biswanath Charali M. B.	Sonitpur	17		17
63	Dhekiajuli M. B.		27	47	74
64	Tezpur M. B.		63	116	179
65	Gahpur T. C.		5		5
66	Rangapara T. C.		18	24	42
67	Tinsukia M. B.	Tinsukia	90		90
68	Digboi T. C.		7		7
69	Doom Dooma T. C.		15	30	45
70	Makum T. C.		8	4	12
71	Margherita T. C.		8		8
	Grand Total		1688	1259	2947

Annexure- 8.8

Salary Burden of ULBs (Revised Scale) for 2010-11

SI No	Designation	No. of Post	Basic Pay Pre-revised	Revised Scale	Fitment	Grade Pay	DA 51%	HRA 12%	MA	Total (per month)	Grand Total PA (Rs. in lakh)
1	2	3	4	5	6	7	8	9	11	12	13
1	Executive Engineer	1	10700	12000-40000	19910	6300	13367	3145	350	4 3072	5.17
2	Assistant Executive Engineer	8	9075	12000-40000	16880	5900	11618	27 34	350	37481	35.98
3	Assistant Engineer	27	8100	12000-40000	15070	5400	10440	2456	350	33716	109.24
4	Junior Engineer	63	6250	5200-20200	11630	3300	7614	1792	350	24686	186.63
5	Superintendent & Head Assistant	54	6250	5200-20200	11630	3100	7512	1768	350	24360	157.85
6	Accountant	32	5725	5200-20200	10650	2900	6911	1626	350	22437	86.16
7	Junior Accountant	6	4390	5200-20200	8170	2200	5289	1244	350	17253	12.42
8	Upper Division Assistant	78	5725	5200-20200	10650	2900	6911	1626	350	22437	210.01
9	Tax Daroga	53	6250	5200-20200	11630	3100	7512	1768	350	24360	154.93
10	Asstt. Tax Daroga	33	5725	5200-20200	10650	2900	6911	1626	350	22437	88.85
11	Tax Collector / Moharrara	293	4390	5200-20200	8170	2200	5289	1244	350	17253	606.62
12	Assistant Tax Collector	12	3490	4560-15000	6500	1800	4233	996	350	13879	19.99
13	Sanitary Inspector	11	5725	5200-20200	10650	2900	6911	1626	350	2 2437	29.62
14	Lower Division Assistant	159	4390	5200-20200	8170	2200	5289	1244	350	17253	329.19
15	Peon	209	3070	4560-15000	5720	1500	3682	866	350	12119	303.93
16	Supervisor	10	4390	5200-20200	8170	2200	5289	1244	350	17253	20.70
17	Driver	57	3940	5200-20200	7330	2100	4809	1132	350	15721	107.53
18	Vaccinator	5	4390	5200-20200	8170	2200	5289	1244	350	17253	10.35
19	Typist & Computer Operator	15	4390	5200-20200	8170	2200	5289	1244	350	17253	31.06
20	Junior Lower Division Assistant	3	3940	5200-20200	7330	2100	4809	1132	350	15721	5.66
21	Bill Assistant / Writer Section Assistant	61	4390	5200-20200	8170	2200	5289	1244	350	17253	126.29
22	Licence Supervisor	8	5725	5200-20200	10650	2900	6911	1626	350	22437	21.54
23	Conservancy	6	3070	4560-15000	5720	1500	3682	866	350	12119	8.73
24	Lightman	27	3940	5200-20200	7330	2100	4809	1132	350	15721	50.94
25	Assistant Lightman / Pump Operator / Fitter	70	3070	4560-15000	5720	1500	3682	866	350	12119	101.80
26	Plumber	11	4390	5200-20200	8170	2200	5289	1244	350	17253	22.77
27	Mistri Tubewell	3	3070	4560-15000	5720	1500	3682	866	350	12119	4.36
28	Assistant Sanitary Inspector	3	3070	4560-15000	5720	1500	3682	866	350	12119	4.36
29	Chowkidar	70	3070	4560-15000	5720	1500	3682	866	350	12119	101.80
30	Labour/Cleaner	294	3070	4560-15000	5720	1500	3682	866	350	12119	427.54
31	Head Teacher	1	6600	8000-35000	12280	4300	8456	1990	350	2737 5	3.29
32	Assistant Teacher	5	4960	5200-20200	9230	2500	5982	1408	350	19470	11.68
	Total	1688									3396.97

Annexure- 8.9

Remuneration of Chairpersons /Vice Chairperson / Members of MBs/TCs as per Assam Municipal
(Amendment) Act, 2011

(In lakhs)

Sl. No.	City/Town	Name of District	Nos of Ward	Remuneration of Chairpersons @ 10000 PM	Remuneration of Vice Chairpersons @ 7000 PM	Remuneration of Elected Commissioner @ 5000 PM	Total
1	2	3	4	5	6	7	8
1	Barpeta M. B.	Barpeta	22	1.20	0.84	12.00	14.04
2	Barpeta Road M. B.		10	1.20	0.84	4.80	6.84
3	Howly T. C.		4	1.20	0.84	1.20	3.24
4	Pathsala T. C.		4	1.20	0.84	1.20	3.24
5	Sarthebari T. C.		4	1.20	0.84	1.20	3.24
6	Sorbhog T. C.		4	1.20	0.84	1.20	3.24
7	Bongaigaon M. B.	Bongaigaon	25	1.20	0.84	13.80	15.84
8	Abhayapuri T. C.		4	1.20	0.84	1.20	3.24
9	Lakhipur M.B.	Cachar	10	1.20	0.84	4.80	6.84
10	Silchar M. B.		28	1.20	0.84	15.60	17.64
11	Mongoldoi M. B.	Darrang	10	1.20	0.84	4.80	6.84
12	Kharupetia T. C.		8	1.20	0.84	3.60	5.64
13	Dhemaji T. C.	Dhemaji	4	1.20	0.84	1.20	3.24
14	Silapathar T. C.		4	1.20	0.84	1.20	3.24
15	Dhubri M. B.	Dhubri	16	1.20	0.84	8.40	10.44
16	Bilasipara T. C.		14	1.20	0.84	7.20	9.24
17	Chapar T. C.		4	1.20	0.84	1.20	3.24
18	Gauripur T. C.		4	1.20	0.84	1.20	3.24
19	Sapatgram T. C.		4	1.20	0.84	1.20	3.24
20	Dibrugarh M. B.	Dibrugarh	22	1.20	0.84	12.00	14.04
21	Chabua T. C.		4	1.20	0.84	1.20	3.24
22	Naharkatia T. C.		4	1.20	0.84	1.20	3.24
23	Goalpara M. B.	Goalpara	19	1.20	0.84	10.20	12.24
24	Lakhipur T. C.		4	1.20	0.84	1.20	3.24
25	Dergaon M. B.	Golaghat	10	1.20	0.84	4.80	6.84
26	Golaghat M. B.		13	1.20	0.84	6.60	8.64
27	Barpathar T. C.		4	1.20	0.84	1.20	3.24
28	Bokakhat T. C.		4	1.20	0.84	1.20	3.24
29	Sarupathar T. C.		4	1.20	0.84	1.20	3.24
30	Hailakandi M. B.	Hailakandi	16	1.20	0.84	8.40	10.44
31	Lala T. C.		10	1.20	0.84	4.80	6.84
32	Jorhat M. B.	Jorhat	19	1.20	0.84	10.20	12.24
33	Marioni T. C.		5	1.20	0.84	1.80	3.84
34	Teok T. C.		4	1.20	0.84	1.20	3.24
35	Titabor T. C.		8	1.20	0.84	3.60	5.64
36	Palasbari M. B.	Kamrup	10	1.20	0.84	4.80	6.84
37	Rangia M. B.		10	1.20	0.84	4.80	6.84
38	North Guwahati T. C.		4	1.20	0.84	1.20	3.24
39	Karimganj M. B.	Karimganj	27	1.20	0.84	15.00	17.04
40	Badarpur T. C.		4	1.20	0.84	1.20	3.24
41	North Lakhimpur M. B.	Lakhimpur	14	1.20	0.84	7.20	9.24
42	Bihpuria T. C.		10	1.20	0.84	4.80	6.84
43	Dhakuakhana T. C.		4	1.20	0.84	1.20	3.24
44	Narayanpur T. C.		6	1.20	0.84	2.40	4.44
45	Morigaon M.B.	Morigaon	8	1.20	0.84	3.60	5.64
46	Hojai M. B.	Nagaon	19	1.20	0.84	10.20	12.24
47	Lanka M. B.		11	1.20	0.84	5.40	7.44
48	Lumding M.B .		13	1.20	0.84	6.60	8.64
49	Nagaon M. B.		26	1.20	0.84	14.40	16.44
50	Dhing T. C.		10	1.20	0.84	4.80	6.84

Sl. No.	City/Town	Name of District	Nos of Ward	Remuneration of Chairpersons @ 10000 PM	Remuneration of Vice Chairpersons @ 7000 PM	Remuneration of Elected Commissioner @ 5000 PM	Total
1	2	3	4	5	6	7	8
51	Doboka T. C.		10	1.20	0.84	4.80	6.84
52	Kampur T. C.		5	1.20	0.84	1.80	3.84
53	Roha T. C.		7	1.20	0.84	3.00	5.04
54	Nalbari M. B.	Nalbari	12	1.20	0.84	6.00	8.04
55	Tihu T. C.		4	1.20	0.84	1.20	3.24
56	Amguri M. B.	Sivasagar	10	1.20	0.84	4.80	6.84
57	Nazira M. B.		10	1.20	0.84	4.80	6.84
58	Sivasagar M. B.		14	1.20	0.84	7.20	9.24
59	Sonari M. B.		13	1.20	0.84	6.60	8.64
60	Moranhat T. C.		6	1.20	0.84	2.40	4.44
61	Simaluguri T. C.		4	1.20	0.84	1.20	3.24
62	Biswanath Charali M. B.	Sonitpur	8	1.20	0.84	3.60	5.64
63	Dhekiajuli M. B.		10	1.20	0.84	4.80	6.84
64	Tezpur M. B.		19	1.20	0.84	10.20	12.24
65	Gahpur T. C.		6	1.20	0.84	2.40	4.44
66	Rangapara T. C.		4	1.20	0.84	1.20	3.24
67	Tinsukia M. B.	Tinsukia	15	1.20	0.84	7.80	9.84
68	Digboi T. C.		8	1.20	0.84	3.60	5.64
69	Doom Dooma T. C.		10	1.20	0.84	4.80	6.84
70	Makum T. C.		8	1.20	0.84	3.60	5.64
71	Margherita T. C.		4	1.20	0.84	1.20	3.24
Grand Total			696	85.20	59.64	332.40	477.24

1. Chairman Rs.10000/ PM
2. Vice-Chairman Rs.7000/ PM
3. Elected Commissioner Rs.5000/PM

Projected Non-Plan Revenue Expenditure of ULBs 2012-13

(Rs lakhs)

Sl. No.	Name of ULBs	Salary	Wages	Remuneration	Office Expenditure	Operation & Maintenance	Total
1	2	3	4	5	6	7	8
1	Barpeta M. B.	77.02	15.84	14.04	22.55	70.86	200.31
2	Barpeta Road M. B.	110.70	33.48	3.24	32.40	97.75	277.57
3	Howly T. C.	42.44	10.80	3.24	11.53	44.18	112.19
4	Pathsala T. C.	31.94	1.44	6.84	9.36	16.24	65.82
5	Sarthebari T. C.	11.82	0.36	3.24	3.50	17.24	36.16
6	Sorbhog T. C.	18.38	2.88	3.24	5.40	5.94	35.84
7	Bongaigaon M. B.	85.76		15.84	25.10	95.10	221.80
8	Abhayapuri T. C.	43.76	13.68	3.24	12.80	15.94	89.42
9	Lakhipur M.B.	12.69	3.96	8.04	3.75	18.13	46.57
10	Silchar M.B.	406.94	41.04	17.64	119.08	323.58	908.28
11	Mongoldoi M. B.	87.52	20.16	6.84	25.60	20.21	160.33
12	Kharupetia T. C.	43.32	7.92	5.64	12.70	27.64	97.22
13	Dhemaji T. C.	48.57	5.40	3.24	14.25	8.92	80.38
14	Silapathar T. C.	12.25		3.24	3.60	12.78	31.87
15	Dhubri M. B.	135.65		10.44	39.69	95.25	281.03
16	Bilasipara T. C.	57.32		9.24	16.80	12.18	95.54
17	Chapar T. C.	19.25		5.64	5.63	8.02	38.54
18	Gauripur T. C.	40.69		3.24	11.95	9.21	65.09
19	Sapatgram T. C.	30.63		3.24	8.96	8.62	51.45
20	Dibrugarh M. B.	208.72	3.60	14.04	61.08	145.29	432.73
21	Chabua T. C.	17.94		3.24	5.25	14.86	41.29
22	Naharkatia T. C.	42.00		3.24	12.30	9.81	67.35
23	Goalpara M. B.	50.32	15.12	12.24	14.72	9.51	101.91
24	Lakhipur T. C.	26.25	4.32	3.24	7.68	26.75	68.24
25	Dergaon M. B.	69.65	4.68	6.84	13.30	7.77	102.24
26	Golaghat M. B.	140.46	22.32	8.64	31.10	55.16	257.68
27	Barpathar T. C.	20.75	2.52	3.24	9.65	16.64	52.80
28	Bokakhat T. C.	24.50	3.96	3.24	7.20	13.05	51.95
29	Sarupathar T. C.	18.13		3.24	8.84	22.29	52.50
30	Hailakandi M. B.	79.20	16.56	10.44	23.18	70.73	200.11
31	Lala T. C.	32.38	3.24	6.84	9.50	7.13	59.09
32	Jorhat M. B.	271.30	38.52	12.24	79.38	205.82	607.26
33	Marioni T. C.	38.07		3.84	11.14	8.62	61.67
34	Teok T. C.	10.06	0.72	3.24	2.94	12.18	29.14
35	Titabor T. C.	18.82	3.60	5.64	5.51	37.15	70.72
36	Palasbari M. B.	24.50	1.44	6.84	5.17	5.56	43.51
37	Rangia M. B.	39.82	11.52	6.84	11.65	12.18	82.01
38	North Guwahati T. C.	13.56	3.60	3.24	3.97	20.62	44.99
39	Karimganj M. B.	127.77	26.64	17.04	37.39	26.45	235.29
40	Badarpur T. C.	35.88	10.08	3.24	10.50	3.86	63.56
41	North Lakhimpur M. B.	120.77		9.24	35.34	69.84	235.19
42	Bihpuria T. C.	26.70		6.84	7.81	4.75	46.10
43	Dhakuakhana T. C.	9.63	4.32	3.24	2.82	19.32	39.33
44	Narayanpur T. C.	10.06	4.32	4.44	2.94	12.18	33.94
45	Morigaon M.B.	30.20		5.64	8.83	21.99	66.66
46	Hojai M. B.	64.32		12.24	18.82	158.66	254.04
47	Lanka M. B.	54.70		7.44	16.00	53.20	131.34
48	Lumding M.B.	32.38		8.64	9.47	18.91	69.40
49	Nagaon M. B.	147.02		16.44	43.02	152.02	358.50
50	Dhing T. C.	28.88		6.84	8.45	42.15	86.32
51	Doboka T. C.	31.50		6.84	9.22	11.59	59.15
52	Kampur T. C.	13.56		3.84	3.97	17.13	38.50
53	Roha T. C.	3.50	1.08	5.04	2.30	12.18	24.10
54	Nalbari M. B.	109.40	19.44	8.04	32.01	34.37	203.26
55	Tihu T. C.	16.20	5.40	3.24	4.74	5.66	35.24
56	Amguri M. B.	31.08		6.84	9.09	31.30	78.31

Sl. No.	Name of ULBs	Salary	Wages	Remuneration	Office Expenditure	Operation & Maintenance	Total
1	2	3	4	5	6	7	8
57	Nazira M. B.	55.57		6.84	16.26	52.70	131.37
58	Sivasagar M. B.	188.16	9.72	9.24	55.06	126.60	388.78
59	Sonari M. B.	36.32		8.64	10.63	108.00	163.59
60	Moranhat T. C.	13.56		4.44	3.97	4.75	26.72
61	Simaluguri T. C.	14.00		3.24	4.15	41.90	63.29
62	Biswanath Charali M. B.	53.82		5.64	15.75	16.94	92.15
63	Dhekiajuli M. B.	73.95	16.92	6.84	21.64	49.33	168.68
64	Tezpur M. B.	220.54	41.76	12.24	64.53	34.20	373.27
65	Gahpur T. C.	13.56		4.44	3.97	25.06	47.03
66	Rangapara T. C.	49.88	8.64	3.24	14.60	19.92	96.28
67	Tinsukia M. B.	210.91		9.84	61.72	127.20	409.67
68	Digboi T. C.	21.88		5.64	6.40	16.35	50.27
69	Doom Dooma T. C.	38.07	10.80	6.84	11.14	48.45	115.30
70	Makum T. C.	21.00	1.44	5.64	6.15	4.46	38.69
71	Margherita T. C.	7.88		3.24	1.50	3.57	16.19
	Grand Total	4375.73	453.24	480.84	1268.40	2983.90	9562.11

**List of Urban Local Bodies to be covered under Water
Supply Scheme**

Sl. No.	ULBs	Name of District	Population as per Census 2001	Estimated cost of installation @ Rs.3900 per capita (Rs. Lakhs)
1	2	3	4	5
1	Barpeta M. B.	Barpeta	41038	1600.48
2	Sorbhog T. C.		7687	299.79
3	Dhemaji T. C.	Dhemaji	11863	462.66
4	Silapathar T. C.		22516	878.12
5	Chapar T. C.	Dhubri	18558	723.76
6	Sapatgram T. C.		12126	472.91
7	Dibrugarh M. B.	Dibrugarh	121893	4753.83
8	Barpathar T. C.	Golaghat	7079	276.08
9	Teok T. C.	Jorhat	5000	195.00
10	Rangia M. B.	Kamrup	25151	980.89
11	North Guwahati T. C.		16286	635.15
12	Karimganj M. B.	Karimganj	52613	2051.91
13	Badarpur T. C.		11297	440.58
14	Dhakuakhana T. C.	Lakhimpur	5000	195.00
15	Narayanpur T. C.		5000	195.00
16	Morigaon M.B.	Morigaon	20811	811.63
17	Lumding M.B .	Nagaon	25203	982.92
18	Nagaon M. B.		107667	4199.01
19	Dhing T. C.		17844	695.92
20	Doboka T. C.		11058	431.26
21	Kampur T. C.		5409	210.95
22	Roha T. C.		5000	195.00
23	Tihu T. C.		Nalbari	4303	167.82
24	Nazira M. B.	Sivasagar	13047	508.83
25	Moranhat T. C.		5779	225.38
26	Simaluguri T. C.		11780	459.42
27	Tezpur M. B.	Sonitpur	80575	3142.42
28	Gahpur T. C.		9419	367.34
29	Tinsukia M. B.	Tinsukia	85563	3336.96
30	Digboi T. C.		20553	801.57
31	Doom Dooma T. C.		19806	772.43
	Grand Total		806924	31470.02

List of ULBs in General Areas requiring appliances for Solid Waste Disposal

(In lakhs)

Sl. No.	City/Town	Name of District	Nos of Ward	Total Population as per census, 2011	Total Area (in Sq.Km)	Back loader above 30000 @ Rs.14.00 lakh	Cess Pool above population 15000 for @ Rs.10.00 lakh	Dumper placer (above 15000 for 5 and below 15000 for 3 @ Rs.1.00 lakh)	Sulabh Toilets for ULBs @ Rs.5.00 lakh per unit	Mini Truck Tipper @ Rs.9.00 lakh below population 15000	Open drain clearing machine @ Rs.12.00 lakh population above 35000	Total Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Barpeta M. B.	Barpeta	22	41038	3.86	1	1	5	1		1	46.00
2	Barpeta Road M. B.		4	35725	4.52	1	1	5	1		1	46.00
3	Howly T. C.		4	16730	3.75		1	5	1			20.00
4	Pathsala T. C.		10	9974	2.74			3	1	1		17.00
5	Sarthebari T. C.		4	7628	2.90			3	1	1		17.00
6	Sorbhog T. C.		4	7687	1.59			3	1	1		17.00
7	Bongaigaon M. B.	Bongaigaon	25	60327	4.35	1	1	5	1		1	46.00
8	Abhayapuri T. C.		4	14673	4.74			3	1	1		17.00
9	Lakhipur M.B.	Cachar	12	9802	1.66			3	1	1		17.00
10	Silchar M. B.		28	142199	15.76	1	1	5	1		1	46.00
11	Mongoldoi M. B.	Darrang	10	23920	4.62		1	5	1			20.00
12	Kharupetia T. C.		8	17783	2.36		1	5	1			20.00
13	Dhemaji T. C.	Dhemaji	4	11863	8.00			3	1	1		17.00
14	Silapathar T. C.		4	22516	8.00		1	5	1			20.00
15	Dhubri M. B.	Dhubri	16	64168	4.23	1	1	5	1		1	46.00
16	Bilasipara T. C.		14	31171	5.19	1	1	5	1			34.00
17	Chapar T. C.		8	18558	3.79		1	5	1			20.00
18	Gauripur T. C.		4	25002	2.95		1	5	1			20.00
19	Sapatgram T. C.		4	12126	2.95			3	1	1		17.00
20	Dibrugarh M. B.	Dibrugarh	22	121893	15.50	1	1	5	1		1	46.00
21	Chabua T. C.		4	17433	0.94		1	5	1			20.00
22	Naharkatia T. C.		4	15523	5.34		1	5	1			20.00
23	Goalpara M. B.	Goalpara	19	49037	12.76	1	1	5	1		1	46.00
24	Lakhipur T. C.		4	12547	5.20			3	1	1		17.00
25	Dergaon M. B.		10	13446	4.92			3	1	1		17.00
26	Golaghat M. B.		13	33064	7.32	1	1	5	1			34.00

Sl. No.	City/Town	Name of District	Nos of Ward	Total Population as per census, 2011	Total Area (in Sq.Km)	Back loader above 30000 @ Rs.14.00 lakh	Cess Pool above population 15000 for @ Rs.10.00 lakh	Dumper placer (above 15000 for 5 and below 15000 for 3 @ Rs.1.00 lakh)	Sulabh Toilets for ULBs @ Rs.5.00 lakh per unit	Mini Truck Tipper @ Rs.9.00 lakh below population 15000	Open drain clearing machine @ Rs.12.00 lakh population above 35000	Total Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
27	Barpathar T. C.	Golaghat	4	7079	5.07			3	1	1		17.00
28	Bokakhat T. C.		4	8844	6.00			3	1	1		17.00
29	Sarupathar T. C.		4	9922	3.81			3	1	1		17.00
30	Hailakandi M. B.	Hailakandi	16	29739	4.55		1	5	1			20.00
31	Lala T. C.		10	10270	4.20			3	1	1		17.00
32	Jorhat M. B.	Jorhat	19	67588	55.01	1	1	5	1		1	46.00
33	Marioni T. C.		5	20997	3.60		1	5	1			20.00
34	Teok T. C.		4	5000	5.00			3	1	1		17.00
35	Titabor T. C.		8	7545	7.50			3	1	1		17.00
36	Palasbari M. B.	Kamrup	10	5554	1.03			3	1	1		17.00
37	Rangia M. B.		10	25151	9.25		1	5	1			20.00
38	North Guwahati T. C.		4	16286	8.00		1	5	1			20.00
39	Karimganj M. B.	Karimganj	27	52613	6.09	1	1	5	1		1	46.00
40	Badarpur T. C.		4	11297	4.90			3	1	1		17.00
41	North Lakhimpur M. B.	Lakhimpur	14	54285	13.74	1	1	5	1		1	46.00
42	Bihpuria T. C.		10	10868	2.00			3	1	1		17.00
43	Dhakuakhana T. C.		4	5000	5.00			3	1	1		17.00
44	Narayanpur T. C.		6	5000	7.38			3	1	1		17.00
45	Morigaon M.B.	Morigaon	8	20811	4.00		1	5	1			20.00
46	Hojai M. B.	Nagaon	19	35718	5.28	1	1	5	1		1	46.00
47	Lanka M. B.		11	34423	3.60	1	1	5	1			34.00
48	Lumding M.B .		13	25203	7.77		1	5	1			20.00
49	Nagaon M. B.		26	107667	9.22	1	1	5	1		1	46.00
50	Dhing T. C.		10	17844	4.00		1	5	1	1		20.00
51	Doboka T. C.		10	11058	5.00			3	1	1		17.00
52	Kampur T. C.		5	5409	6.10			3	1	1		17.00
53	Roha T. C.		7	5000	1.08			3	1	1		17.00
54	Nalbari M. B.	Nalbari	12	23183	12.50		1	5	1			20.00
55	Tihu T. C.		4	4303	1.40			3	1	1		17.00

Sl. No.	City/Town	Name of District	Nos of Ward	Total Population as per census, 2011	Total Area (in Sq.Km)	Back loader above 30000 @ Rs.14.00 lakh	Cess Pool above population 15000 for @ Rs.10.00 lakh	Dumper placer (above 15000 for 5 and below 15000 for 3 @ Rs.1.00 lakh)	Sulabh Toilets for ULBs @ Rs.5.00 lakh per unit	Mini Truck Tipper @ Rs.9.00 lakh below population 15000	Open drain clearing machine @ Rs.12.00 lakh population above 35000	Total Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
56	Amguri M. B.	Sivasagar	10	6997	1.60			3	1	1		17.00
57	Nazira M. B.		10	13047	8.00			3	1	1		17.00
58	Sivasagar M. B.		14	53854	10.95	1	1	5	1		1	46.00
59	Sonari M. B.		13	17502	8.00		1	5	1			20.00
60	Moranhat T. C.		6	5779	1.60			3	1	1		17.00
61	Simaluguri T. C.		4	11780	8.69			3	1	1		17.00
62	Biswanath Charali M. B.	Sonitpur	8	16825	6.02		1	5	1			20.00
63	Dhekiajuli M. B.		10	25349	5.18		1	5	1			20.00
64	Tezpur M. B.		19	80575	7.10	1	1	5	1		1	46.00
65	Gahpur T. C.		6	9419	10.70			3	1	1		17.00
66	Rangapara T. C.		4	18824	9.07		1	5	1			20.00
67	Tinsukia M. B.		Tinsukia	15	85563	10.54	1	1	5	1		1	46.00
68	Digboi T. C.	8		20553	4.03		1	5	1			20.00
69	Doom Dooma T. C.	10		19806	4.30		1	5	1			20.00
70	Makum T. C.	8		15118	3.68		1	5	1			20.00
71	Margherita T. C.	4		24049	4.70		1	5	1			20.00
Grand Total			702	1904530	456.18	18	42	297	71	29	15	1765.00
						252.00	420.00	297.00	355.00	261.00	180.00	

Allocation for Staff/Harijan Quarter for the ULBs

(In lakh)

Sl. No.	City/Town	Name of District	Population	Quarter for staffs of Harijan
[1]	[2]	[3]	[4]	[5]
1	Barpeta M. B.	Barpeta	41038	24.00
2	Barpeta Road M. B.		35725	24.00
3	Howly T. C.		16730	24.00
4	Pathsala T. C.		9974	24.00
5	Sarthebari T. C.		7628	24.00
6	Sorbhog T. C.		7687	24.00
7	Bongaigaon M. B.	Bongaigaon	60327	48.00
8	Abhayapuri T. C.		14673	24.00
9	Lakhipur M. B.	Cachar	9802	24.00
10	Silchar M. B.		142199	48.00
11	Mongoldoi M. B.	Darrang	23920	24.00
12	Kharupetia T. C.		17783	24.00
13	Dhemaji T. C.	Dhemaji	11863	24.00
14	Silapathar T. C.		22516	24.00
15	Dhubri M. B.	Dhubri	64168	48.00
16	Bilasipara T. C.		31171	24.00
17	Chapar T. C.		18558	24.00
18	Gauripur T. C.		25002	24.00
19	Sapatgram T. C.		12126	24.00
20	Dibrugarh M. B.	Dibrugarh	121893	48.00
21	Chabua T. C.		17433	24.00
22	Naharkatia T. C.		15523	24.00
23	Goalpara M. B.	Goalpara	49037	24.00
24	Lakhipur T. C.		12547	24.00
25	Dergaon M. B.	Golaghat	13446	24.00
26	Golaghat M. B.		33064	24.00
27	Barpathar T. C.		7079	24.00
28	Bokakhat T. C.		8844	24.00
29	Sarupathar T. C.		9922	24.00
30	Hailakandi M. B.	Hailakandi	29739	24.00
31	Lala T. C.		10270	24.00
32	Jorhat M. B.	Jorhat	67588	48.00
33	Marioni T. C.		20997	24.00
34	Teok T. C.		5000	24.00
35	Titabor T. C.		7545	24.00
36	Palasbari M. B.	Kamrup	5554	24.00
37	Rangia M. B.		25151	24.00
38	North Guwahati T. C.		16286	24.00
39	Karimganj M. B.	Karimganj	52613	24.00
40	Badarpur T. C.		11297	24.00
41	North Lakhimpur M. B.	Lakhimpur	54285	24.00
42	Bihpuria T. C.		10868	24.00
43	Dhakuakhana T. C.		5000	24.00
44	Narayanpur T. C.		5000	24.00
45	Morigaon M. B.	Morigaon	20811	24.00
46	Hojai M. B.		35718	24.00
47	Lanka M. B.		34423	24.00

Sl. No.	City/Town	Name of District	Population	Quarter for staffs of Harijan
[1]	[2]	[3]	[4]	[5]
48	Lumding M.B .	Nagaon	25203	24.00
49	Nagaon M. B.		107667	48.00
50	Dhing T. C.		17844	24.00
51	Doboka T. C.		11058	24.00
52	Kampur T. C.		5409	24.00
53	Roha T. C.		5000	24.00
54	Nalbari M. B.	Nalbari	23183	24.00
55	Tihu T. C.		4303	24.00
56	Amguri M. B.	Sivasagar	6997	24.00
57	Nazira M. B.		13047	24.00
58	Sivasagar M. B.		53854	24.00
59	Sonari M. B.		17502	24.00
60	Moranhat T. C.		5779	24.00
61	Simaluguri T. C.		11780	24.00
62	Dhekiajuli M. B.	Sonitpur	25349	24.00
63	Biswanath Charali M. B.		16825	24.00
64	Tezpur M. B.		80575	48.00
65	Gahpur T. C.		9419	24.00
66	Rangapara T. C.		18824	24.00
67	Tinsukia M. B.	Tinsukia	85563	48.00
68	Digboi T. C.		20553	24.00
69	Doom Dooma T. C.		19806	24.00
70	Makum T. C.		15118	24.00
71	Margherita T. C.		24049	24.00
	Total		1904530	1896.00

Salary Expenditure of GMC Revised Scales of Pay

SI No	Category of Post	No. of Post	Pre-Revised Scale	Basic Pay	Revised Scale	Fitment	Grade Pay	DA 51%	HRA 15%	MA	Total (each PM)	Grand Total PA (Rs. in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
	Administrative Branch											
1	Commissioner	1	15100-18300		37400-67000	37400	8700	23511	6915	350	76876	9.23
2	Additional Commissioner	1	10050-15575	13025	12000-40000	24230	7400	16131	4745	350	52856	6.34
3	Joint Commissioner	1	9075-14225	11825	12000-40000	22000	6600	14586	4290	350	47826	5.74
4	Chief Engineer	1	10050-15575	13025	12000-40000	24230	7400	16131	4745	350	52856	6.34
5	Collector	1	4390-11425	8100	12000-40000	15070	5400	10440	3071	350	34330	4.12
6	Municipal Secretary	1	4390-11425	8100	12000-40000	15070	5400	10440	3071	350	34330	4.12
7	Chief Accounts Officer	1	8750-13825	11425	12000-40000	21260	6400	14107	4149	350	46266	5.55
8	Chief Health Officer	1	8100-13025	10700	12000-40000	19910	6300	13367	3932	350	43859	5.26
9	Deputy Commissioner	6	8100-13025	10700	12000-40000	19910	6300	13367	3932	350	43859	31.58
10	Assistant Commissioner	7	5725-11825	9075	12000-40000	16880	5900	11618	3417	350	38165	32.06
11	Administrative Officer	1	8100-13025	10700	12000-40000	19910	6300	13367	3932	350	43859	5.26
12	Registrar	1	4300-11025	7850	8000-35000	14610	5100	10052	2957	350	33069	3.97
13	Superintendent	11	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	39.27
14	Upper Division Assistant	24	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	65.79
15	Lower Division Assistant	28	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	59.02
16	Senior Telephone Operator	1	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	2.23
17	Steno Grade- I	1	5725-11825	9075	12000-40000	16880	5900	11618	3417	350	38165	4.58
18	Assistant Programmer	2	4300-11025	7850	8000-35000	14610	5100	10052	2957	350	33069	7.94
19	Data Entry Operator	1	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	2.23
20	Zerox Operator	2	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	3.84
21	Nazir	1	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	2.74
22	Assistant Nazir	2	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	4.22
23	Head Zamadar	2	2530-4390	3490	4560-15000	6500	1800	4233	1245	350	14128	3.39
24	Peon/Chowkidar	29	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	42.93
25	Mazdoor	126	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	186.51
	Total Administration	253										544.23
	Revenue & Tax											
26	Senior Assessment Officer	6	4300-11025	7850	8000-35000	14610	5100	10052	2957	350	33069	23.81
27	Assessment Officer	6	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	21.42
28	Deputy Assessment Officer	32	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	107.03
29	Valuation Assistant	2	3580-8750	6250	5200-20200	11630	3300	7614	2240	350	25134	6.03
30	Chairman Gr- I	4	2530-4390	3490	4560-15000	6500	1800	4233	1245	350	14128	6.78
31	Chairman Gr- II	9	2490-4120	3310	4560-15000	6160	1600	3958	1164	350	13232	14.29
32	Senior Tax Superintendent	6	4300-11025	7850	8000-35000	14610	5100	10052	2957	350	33069	23.81
33	Tax Superintendent	6	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	21.42
34	Deputy Tax Superintendent	16	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	53.52

SI No	Category of Post	No. of Post	Pre-Revised Scale	Basic Pay	Revised Scale	Fitment	Grade Pay	DA 51%	HRA 15%	MA	Total (each PM)	Grand Total PA (Rs. in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
35	Assistant Tax Superintendent	32	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	87.72
36	Assistant Market Superintendent	3	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	8.22
37	Tax Collector	21	3010-6075	4600	5200-20200	8560	2400	5590	164.4	350	18544	46.73
38	Senior Licence Officer	6	4300-11025	7850	8000-35000	14610	5100	10052	2957	350	33069	23.81
39	Licence Officer	6	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	21.42
40	Deputy Licence Officer	28	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	93.65
41	Licence Checker	12	3010-6075	4600	5200-20200	8560	2400	5590	164.4	350	18544	26.70
42	Apl Fee Collector	6	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	11.52
43	Senior Cart Checker	1	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	2.23
44	Rickshaw etc Checker	22	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	42.25
45	Rent Collector	2	3010-6075	4600	5200-20200	8560	2400	5590	16.44	350	18544	4.45
46	Senior Toll Collector	3	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	6.32
47	Toll Collector	10	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	19.20
48	Toll Collector	4	2450-3670	3070	5200-20200	5720	1500	3682	1083	350	12335	5.92
49	Upper Division Assistant	62	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	169.95
50	Lower Division Assistant	47	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	99.06
51	Peon/Chowkidar	78	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	115.46
52	Mazdoor	45	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	66.61
	Total Revenue & Tax	475										1129.34
	Accounts Branch											
53	Superintendent	2	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	7.14
54	Accountant	4	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	13.38
55	Chief Cashier	1	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	3.57
56	Head Cashier	2	3760-9400	6600	8000-35000	12280	4300	8456	248.7	350	27873	6.69
57	Senior Auditor	1	4120-9725	7100	8000-35000	13210	4500	9032	265.7	350	29749	3.57
58	Auditor	2	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	6.69
59	Junior Accountant	5	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	13.71
60	Cashier	6	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	16.45
61	Upper Division Assistant	9	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	24.67
62	Lower Division Assistant	6	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	12.65
63	Daftry	1	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	1.92
64	Peon	12	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	17.76
65	Mazdoor	1	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	1.48
	Total Accounts Br	52										129.67
	Engineer Branch											
66	Superintendent Engineer	1	9075-14225	11825	12000-40000	22000	6600	14586	4290	350	47826	5.74
67	Executive Engineer	4	8100-13025	10700	12000-40000	19910	6300	13367	3932	350	43859	21.05
68	Assistant Executive Engineer	7	5725-11825	9075	12000-40000	16880	5900	11618	3417	350	38165	32.06
69	Chief Sanitary Inspector	1	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	3.57

SI No	Category of Post	No. of Post	Pre-Revised Scale	Basic Pay	Revised Scale	Fitment	Grade Pay	DA 51%	HRA 15%	MA	Total (each PM)	Grand Total PA (Rs. in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
70	Senior Sanitary Inspector	2	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	6.69
71	Senior Asstt Sanitary Inspector	3	3370-7100	5375	5200-20200	10000	2700	6477	1905	350	21432	7.72
72	Asstt Sanitary Inspector	30	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	71.36
73	Superintendent Water Works	1	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	3.57
74	Assistant Engineer	24	4390-11425	8100	12000-40000	15070	5400	10440	3071	350	34330	98.87
75	Junior Engineer Gr- I	16	3580-8750	6250	5200-20200	11630	3300	7614	2240	350	25134	48.26
76	Junior Engineer Gr- II	1	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	2.23
77	Draftsman	2	3580-8750	6250	5200-20200	11630	3300	7614	2240	350	25134	6.03
78	Asstt Drain Inspector	4	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	9.51
79	Asstt PWD Inspector	4	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	9.51
80	Foreman	1	3580-8750	6250	5200-20200	11630	3300	7614	2240	350	25134	3.02
81	Pump Operator	27	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	60.08
82	Pipe Fitter	12	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	26.70
83	Filter Operator	10	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	22.25
84	Senior Electrician	1	3490-8100	5900	5200-20200	10980	3000	7130	2097	350	23557	2.83
85	Electrician	1	3370-7100	5375	5200-20200	10000	2700	6477	1905	350	21432	2.57
86	Valve Regulator	22	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	46.37
87	Assistant Pump Operator	16	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	33.72
88	Skilled Gangman	12	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	25.29
89	Assistant Pipe Operator	4	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	8.43
90	Supervisor Gr- I	17	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	35.83
91	Supervisor Gr- II	123	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	236.22
92	Sarang	1	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	2.11
93	Storekeeper	1	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	2.38
94	Assistant Filter Operator	9	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	18.97
95	Gangman	2	2530-4390	3490	4560-15000	6500	1800	4233	1245	350	14128	3.39
96	Assistant Inspector	10	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	23.79
97	Senior Pump Operator	2	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	4.76
98	Senior Inspector	1	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	3.34
99	Upper Division Assistant	8	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	21.93
100	Lower Division Assistant	9	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	18.97
101	Driver Gr- I	10	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	23.79
102	Driver Gr- II	7	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	15.58
103	Driver Gr- III	38	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	80.09
104	Handyman	15	2530-4390	3490	4560-15000	6500	1800	4233	1245	350	14128	25.43
105	Peon etc	916	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	1355.89
	Total Engineer Br	1375										2429.89
	Enforcement Branch											
106	Senior Enforcement Officer	1	4300-11025	7850	8000-35000	14610	5100	10052	2957	350	33069	3.97
107	Enforcement Officer	1	4120-9725	7100	8000-35000	13210	4500	9032	2657	350	29749	3.57

SI No	Category of Post	No. of Post	Pre-Revised Scale	Basic Pay	Revised Scale	Fitment	Grade Pay	DA 51%	HRA 15%	MA	Total (each PM)	Grand Total PA (Rs. in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
108	Deputy Enforcement Officer	2	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	6.69
109	Assistant Sub Inspector	1	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	2.23
110	MCP Havildar	7	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	14.75
111	MCP	63	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	120.99
112	Inspector	1	3490-8100	5900	5200-20200	10980	3000	7130	2097	350	23557	2.83
113	Upper Division Assistant	3	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	8.22
114	Lower Division Assistant	4	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	8.43
115	Peon/Mazdoor	14	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	20.72
	Total Enforcement Br	97										192.40
	Health Branch											
116	Assistant Health Inspector	4	3130-6600	4960	5200-20200	9230	2500	5982	1760	350	19822	9.51
117	Vaccinator	3	2610-4840	3760	5200-20200	7000	2000	4590	1350	350	15290	5.50
118	Upper Division Assistant	2	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	5.48
119	Peon/Helper/Mazdoor	19	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	28.12
	Total Health Br	28										48.63
	Veterinary Branch											
120	Veterinary Officer	1	4390-11425	8100	12000-40000	15070	5400	10440	3071	350	34330	4.12
121	Lower Division Assistant	1	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	2.11
122	Peon/Mazdoor	9	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	13.32
	Total Vety Br	11										19.55
	School Branch											
123	Head Master	1	4300-11025	7850	8000-35000	14610	5100	10052	2957	350	33069	3.97
124	Assistant Head Master	1	3760-9400	6600	8000-35000	12280	4300	8456	2487	350	27873	3.34
125	Assistant Teacher	3	3010-6075	4600	5200-20200	8560	2400	5590	1644	350	18544	6.68
126	Assistant Teacher	14	2890-5725	4390	5200-20200	8170	2200	5289	1556	350	17564	29.51
127	Subject Teacher	3	3580-8750	6250	5200-20200	11630	3300	7614	2240	350	25134	9.05
128	Upper Division Assistant	1	3850-7350	5725	5200-20200	10650	2900	6911	2033	350	22843	2.74
129	Daftry	2	2650-5200	3940	5200-20200	7330	2100	4809	1415	350	16004	3.84
130	Peon/Chowkidar/Sweeper/Maz	8	2450-3670	3070	4560-15000	5720	1500	3682	1083	350	12335	11.84
	Total School Br	33										70.97
	Grand Total	2324										4564.67

Model Staffing Pattern for SFC Cell

SI No	Designation of Post	Number
1	Secretary	1
2	Director	1
3	Joint Director	1
4	Senior Reserch Oofficer	2
5	Research Officer	2
6	Assistant Research Officers	2
7	Research Assistant (with computer)	4
8	Account Officer (Computer)	1
9	MIS Propgrammer	
a	Website Administrator	1
b	Data Base administrator	1
c	Programmer	1
d	Assistant Programmer	1
10	Jonior Assistant (With computer)	2
11	Data Entry operator	1
12	Driver	3
13	Peon	3
	Total	27

Year-wise Configuration of Fund Flow

(Rs. in lakhs)

SI No	Level of PRIs/ULBs & Items	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	2	3	4	5	6	7	8
	PRIs						
A	Zilla Parishad						
1	Tax Devolution	4459.00	2432.00	3209.00	3999.00	4844.00	18943.00
2	Grant						
i)	Functional Building	500.00	500.00	500.00	500.00	500.00	2500.00
ii)	Improvement of market		1500.00	1500.00	1500.00	1500.00	6000.00
iii)	Cremation/Burial ground		80.00	80.00	80.00	80.00	320.00
iv)	Cold Storage		600.00	600.00	600.00	600.00	2400.00
	Total A- ZP	4959.00	5112.00	5889.00	6679.00	7524.00	30163.00
B	Anchalik Panchayat						
1	Devolution	6688.00	6081.00	8023.00	9999.00	12110.00	42901.00
2	Grant						
i)	Functional Building	4625.00	4625.00	4625.00	4625.00	4626.00	23126.00
ii)	Residential Building	437.00	437.00	437.00	437.00	435.00	2183.00
iii)	Market		4600.00	4600.00	4600.00	4700.00	18500.00
iv)	Cremation/Burial ground		736.00	736.00	736.00	752.00	2960.00
	Total B- AP	11750.00	16479.00	18421.00	20397.00	22623.00	89670.00
C	Gaon Panchayat						
1	Devolution	11147.00	15810.00	20861.00	25996.00	31486.00	105300.00
2	Grant						
i)	General Purpose		6606.00	6606.00	6606.00	6606.00	26424.00
ii)	Functional Building	4044.00	4044.00	4044.00	4044.00	4046.00	20222.00
iii)	Residential Building	2422.00	2422.00	2422.00	2422.00	2423.00	12111.00
iv)	Market		13750.00	13750.00	13750.00	13800.00	55050.00
	Total C- GP	17613.00	42632.00	47683.00	52818.00	58361.00	219107.00
D	Total (A+B+C)						
i)	Devolution	22294.00	24323.00	32093.00	39994.00	48440.00	167144.00
ii)	General Purpose Grant	0.00	6606.00	6606.00	6606.00	6606.00	26424.00
iii)	Spl Purpose Grant	12028.00	33294.00	33294.00	33294.00	33462.00	145372.00
	Grand Total- D (PRI)	34322.00	64223.00	71993.00	79894.00	88508.00	338940.00
E	ULBs						
1	Devolution	5953.00	6494.00	8570.00	10679.00	12935.00	44631.00
2	Grant						
i)	Upgradation of Physical Infrastructure	15000.00					15000.00
ii)	Deferred Expenditure		1018.00	72.34	72.34	72.34	1235.02
iii)	Electricity Charges						0.00
iv)	Construction of Town Halls		5800.00	5800.00	5800.00	5800.00	23200.00
v)	Water Supply Plant		7868.00	7868.00	7868.00	7868.00	31472.00
vi)	Equipment for SWD		432.00	420.00	355.00	558.00	1765.00
vii)	Staff quarter		474.00	474.00	474.00	474.00	1896.00
	Total E- ULBs	20953.00	22086.00	23204.34	25248.34	27707.34	119199.02
F	GMC						
1	Devolution	2412.00	2632.00	3472.00	4327.00	5241.00	18084.00
2	Grant						
i)	Upgradation	6400.00					6400.00
ii)	Pension/DCRG		2500.00	2500.00	2500.00	2500.00	10000.00
iii)	Construction of Zonal Office		400.00	400.00	400.00	400.00	1600.00
iv)	SWD equipment		500.00	500.00	500.00	500.00	2000.00
v)	Roads/Drains		500.00	500.00	500.00	500.00	2000.00
vi)	Markets		1000.00	1000.00	1000.00	1000.00	4000.00
vii)	Water Pipe Line		200.00	200.00	200.00	200.00	800.00
viii)	Unipole		500.00	500.00	500.00	500.00	2000.00
	Total F- GMC	8812.00	8232.00	9072.00	9927.00	10841.00	46884.00
G	Grant for SFC Cell		500.00	500.00	500.00	500.00	2000.00
H	Auditor Training		12.00	12.00	13.00	13.00	50.00
I	Grand Total						
i)	Devolution	30659.00	33449.00	44135.00	55000.00	66616.00	229859.00
ii)	General Grants	0.00	6606.00	6606.00	6606.00	6606.00	26424.00
iii)	Special Grants	33428.00	54998.00	54040.34	53976.34	54347.34	250790.02



PRELIMINARY REPORT
OF
THE FOURTH ASSAM STATE FINANCE COMMISSION

(2011-12)

P.K. Bora
CHAIRMAN

ASSAM SECRETARIAT
DISPUR, GUWAHATI
March, 2011

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Constitution of the Fourth Assam State Finance Commission

In pursuance of the provision of Articles 243 I and 243 Y of the Constitution of India, read with Section 2(1) of the Assam Finance Commission (Miscellaneous Provision) Act, 1995, the Governor of Assam constituted the Fourth Assam State Finance Commission under Notification No FEA (SFC) 110/2009/114 dated April 23, 2010. The Commission is headed by Shri P.K. Bora, IAS (Retd), Ex-Chief Secretary, Assam. The other members of the Commission are the following:

1. Shri Arun Kumar, IAS
Principal Secretary, Panchayat & Rural Development Member
2. Shri Saraswati Prasad, IAS
Principal Secretary, Urban Development "
3. Dr. Ashish Bhutani, IAS
Commissioner & Secretary, Guwahati Development "
4. Shri R.S. Prasad, IAS
Commissioner & Secretary, Finance Member Secretary
5. Shri M.S. Manivannan, IAS
Joint Secretary, Finance Secretary

2. Although the Commission was constituted on 23rd April, 2010 a good deal of time was wasted in finding a suitable accommodation for the office chamber of the Chairman. Eventually the Chairman assumed office on 11th June, 2010. All other members including the member-Secretary and Secretary are serving State Government officials. Recently, the Secretary has been posted elsewhere without giving a substitute in his place. The other staff of the Commission was gradually appointed in course of time. State Finance Commission Cell under Finance (Economic Affairs) Department was nominated to provide Secretarial assistance to the Commission. The first meeting of the Commission was held on 16th June 2010 and the Commission virtually started functioning from that day.

Terms of Reference

3. The substantive part of the terms of reference (ToR) is as reproduced below:

To make recommendations as to the principles which should govern.

(a)

- I. the distribution between the State of Assam and the panchayat/ municipalities of the net proceeds of 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/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 positions of the panchayats/municipalities with special emphasis on rationalization of property tax, collection of user charges and innovative realization method.

(c) Examine the feasibility and make recommendations on raising of resources by the Urban Local Bodies (ULBs) through issuance of bonds.

(d) Examine the feasibility and make recommendations on creation of urban infrastructure and other civic amenities by the ULBs, through public-private partnership (PPP) and exploring avenues of viability gap funding.

(e) Any other matter referred to the SFC by the Governor in the interests of sound financial position of the panchayats/municipalities .

4. The other salient features of the ToR is to make an assessment of (i) the actual debt position of each local body as on 31.03.2010 and (ii) the estimated debt position of each local body as on 31.03.2011 and suggest suitable measures relating to the debts as are deemed necessary, keeping in view the financial requirements of the State Government also.

5. In making its recommendations on the various matters aforesaid, the Commission has been asked to adopt the population figures of latest available census in all cases where

population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.

Additional Terms of reference

6. The original notification constituting the Commission was amended later by a second notification No FEA (SFC) 110/2009/119 dated May 14, 2010 giving additional ToR to the Commission. As per the additional ToR, the Commission is required to make recommendations regarding an appropriate staffing pattern and corresponding revised scales of pay and allowances for the employees of Panchayati Raj Institutions (PRI) and Urban Local Bodies (ULB). The Commission is asked to obtain from the concerned departments the reports of the Study Groups relating to staffing pattern appointed by the nodal departments of Panchayat & Rural Development, Urban Development and Gauhati Development. Further, the Commission is also required to make recommendations in respect of provincialization of the services of the employees of panchayats and municipalities in the context of 73rd and 74th Constitutional Amendments.

Time Frame

7. As per the original notification, the Commission was required to make its final report, covering the period of five years from 1st April, 2011 to 31st March, 2016, available to the Governor of Assam by 31st December, 2010. While in respect of the additional ToR, the Commission was expected to submit an interim report within four months i.e., by the middle of September, 2010.
8. As per the additional ToR the Commission is required to finalize an appropriate staffing pattern for the PRIs and ULBs with reference to the reports of the Study Groups appointed for this purpose by the concerned departments. In this context three Study Groups have been appointed by the Government of Assam. The Guwahati Development Department (GDD) appointed ICRA Management Consulting Services Ltd to make an assessment of the staffing pattern of Gauhati Municipal Corporation (GMC). For other Urban Local Bodies (ULB) a ten member Committee headed by Shri A.K. Arora, IAS (Retd) has been constituted. While for Panchayati Raj Institutions (PRI) a one man Committee chaired by Shri S.K. Purkayastha, IAS (Retd) has been constituted. As of now, only the Committee on PRIs has submitted its report to Panchayat and Rural Development Department recently. The Commission has asked the department to give their views on the Committee's recommendations. In respect of GMC, ICRA Management Consulting Services Ltd has come up with an inception report indicating that three more reports will be submitted in due course to arrive at a final position. The Committee on other ULBs has been still continuing with its deliberations.
9. Apart from the findings of the aforesaid Study Groups, the Commission has been seriously handicapped by the meagre flow of information, delay in submission and the poor quality of response to our questionnaire from the grass root level. As the matter stands now, there are big gaps in the information available so far and the needs for further materials in finalizing the recommendations of the Commission. The inevitable fallout being a departure from the original time frame of submitting an interim report within four month and final report by 31st December, 2010. Having regard to these serious drawbacks the Commission requested Government for extension of time upto

31st March, 2011 for the preliminary report and upto 31st December, 2011 for the final report. In response to our request Government of Assam extended the tenure of the Commission upto 31st October, 2011 with the stipulation that a preliminary report may be submitted by 31st March, 2011. In terms of the above mandate, a preliminary report is submitted now covering the first year of our award period 2011-12.

Design of the Report

10. In the performance of its functions the Commission adopted such procedures as are found suitable at relevant points of time. At the first instance, the Commission gave wide publicity as to its formation including its To R through print media published in a few English and local language news papers. That apart, public notice was issued asking views, opinions and suggestions from the members of the public including MLAs, MPs, elected representatives of local bodies, economists and other eminent personalities.
11. In the matter of eliciting information from the grass root level the Commission adopted the questionnaire method. For this purpose a set of general questionnaires covering different aspects of PRIs and ULBs administration were formulated. These were circulated to all concerned asking for a time bound response. It was supplemented by field visits and inter-active sessions with Presidents/Vice Presidents of PRIs and Chairmans/Vice-Chairmans of ULBs apart from officials.
12. Till submission of this preliminary report, Commission's officials undertook field visits covering five districts of Upper Assam and three districts of Lower Assam. The Chairman visited Goalpara, Dhubri and Bongaigaon districts and held inter-active sessions with the elected representatives and official functionaries of PRIs and ULBs.
13. So far five sittings of the Commission were held to discuss various issues facilitating the completion of the entrusted job in a time bound manner. One inter-active session was held with economists and representatives of NGOs to elicit their views and opinions in a bid to carry on the exercise in a meaningful way. That apart, one in-house meeting was held with the Director of Audit (Local Fund), Assam to ensure transparency and accountability in financial transactions of PRIs and ULBs. And number of discussions across the table had been held with concerned departmental officers. Above all, the template suggested by the Thirteenth Finance Commission was kept in view in finalizing our recommendations.

Approach and Issues

14. Our approach and issues will be dealt with in detail in the final report. However, to put in a nutshell, it would be to place PRIs and ULBs on a sound financial footing in keeping with the large scale empowerment envisaged for them in the Constitutional Amendments. In the first place, with a view to augmenting their capacity adequate manpower needs to be ensured. Further, to upgrade the skill of both elected representatives and official functionaries, a comprehensive training programme need to be put in place. This has to be followed by provision of physical infrastructure where there is none at present and to upgrade the same where it is below par. Above all, our basic approach will be to maintain a healthy equilibrium between the vertical and horizontal dimensions of transfer so that the mutual interests of the State Government and the local bodies are served judiciously. The vertical dimension of transfer is sought to be addressed by creating a suitable divisible pool composed of the net proceeds of taxes and duties collected by the State Government. The horizontal issue is sought to be redressed by an interse allocation mechanism between PRIs and ULBs and among different units based on some objectively defined criteria. It is pertinent to mention that fiscal transfers to PRIs and ULBs are meant to supplement their own resources and not to substitute it. Hence, a sustained and determined effort needs to be made by them to raise their own revenues from all sources allocated to them.

Design of Fiscal Transfer

15. Constitutional arrangements envisaged three types of fiscal transfers from the State to the substate bodies. These are (i) distribution between the State and the local bodies of the net proceeds of the taxes, duties, tolls and fees leviable by the State, (ii) taxes, duties, tolls and fees which may be assigned to, or appropriated by, the local bodies and (iii) grants-in-aid to the local bodies from the Consolidated Fund of the State.
16. In this regard, the Second and the Third SFCs of Assam had favoured the concept of global sharing of the net proceeds of all taxes and duties levied and collected by the Government of Assam with the local bodies. This was supplemented by appropriate grants-in-aid for specific purposes. They however excluded State's share of Central taxes and non-tax revenue collected by the State from the purview of sharing. In view of global sharing of all taxes and duties, assignment of any particular tax or duty to the local bodies was not considered by them. Similarly successive Central Finance Commissions have also abandoned the practice of piece meal sharing of Central taxes with the States and in its place adopted a global approach of sharing all taxes raised by the Government of India.
17. Having considered all aspects and in conformity with the approach adopted by the Central Finance Commissions and the previous two SFCs of Assam, this Commission is also favourably inclined to take a global view of sharing the net proceeds of all taxes and duties levied and collected by the Government of Assam with the panchayats and municipalities. However, State's share of Central taxes and non-tax revenue collected by the State shall be excluded from the purview of sharing. Wherever necessary global sharing will be supplemented by grants-in-aid. In view of global sharing of the net proceeds of all taxes and duties levied by the State Government, assignment of any tax or duty to the panchayats/municipalities was not considered.
18. The global sharing shall be operationalised subject to the following conditions. First, the Government of Assam collects entry tax under the Assam Entry Tax Act, 2001. But this Act was quashed by an order of the Hon'ble Gauhati High Court dated 30.08.2007. Thereafter, the Assam Entry Tax Act, 2008 was enacted under which entry tax is being

collected now. By virtue of the provision of this Act and in compliance with the verdict of Hon'ble High Court, the proceeds of the entry tax now being collected are utilized for providing infrastructure and amenities to facilitate trade, commerce and intercourse. Accordingly, the proceeds of the entry tax is utilized through different state government departments for the avowed purposes. Second, it is reported that the proceeds of entertainment tax collected under the Assam Amusement and Betting Tax Act, 1939 are set apart for disbursement to various cultural organizations like Jyoti Chitraban, Srimanta Sankardev Kalashetra, Assam State Film Finance Development Corporation including producers of regional films. Third, the electricity duty collected under the Assam Electricity Duty Act, 1964 are passed on to ASEB as State Government's contribution for funding terminal benefit liabilities of ASEB employees. In view of above, the proceeds from the aforesaid taxes will be kept outside the divisible pool.

19. In determining the net proceeds of taxes and duties constituting the divisible pool, 10 percent of the aggregate gross collection from all taxes may be deducted as collection charges.

Assessment of Finances of PRIs

20. The State of Assam is consisted of 27 districts, out of which 21 districts fromed the General Areas and the remaining 6 districts constituted the Sixth Schedule Areas. The Sixth Schedule Areas comprising 4 districts of Kokrajhar, Udalguri, Chirang and Baksa falling under Bodoland Territorial Areas District (BTAD) and 2 Autonomous Hill Districts of Karbi Anglong and North Cachar Hills are outside the purview of 73rd and 74th Constitutional Amendment Acts. Hence, our findings will be confined to the General Areas of Assam alone.
21. In conformity with the 73rd Constitutional Amendments Act, the Assam Panchayat Act 1994 also adopted a three tier panchayati raj system comprising of Gaon Panchayat (GP) at the village level, Anchalik Panchayat (AP) at the block level and Zilla Parishad (ZP) at the district level. As stated in the preceding paragraph there are 21 districts in the General Areas of Assam but taking into account the districts of Kamrup and Kamrup (Metro) as a single entity, the number of districts in the General Areas is confined to 20. As such, there 20 ZPs co-terminus with plain districts of Assam. The number of APs co-terminus with development blocks is 185. At the base level the total number of GPs is 2202. The total rural population covered by PRIs at all levels is 20198790 which constitutes nearly 88 percent of the total population of the State. The total rural area covered by PRIs at all level is 40658.64 sq km constituting nearly 52 percent of the total geographical area of the State.
22. As per relevant provisions of the Assam Panchayat Act, 1994, the number of elected representatives of PRIs at all levels is as shown in Table- 1 below.

Table- 1
Elected Representatives of PRIs

Designation	ZP	AP	GP	Total
President	20	185	2202	2407
Vice President	20	185	2202	2407
Members	380	1832	19818	22030
Total	420	2202	24222	26844

Revenue Receipts of PRIs

Sources of Revenue

23. The main sources of revenue of PRIs are (i) tax and non-tax sources statutorily allocated to them, (ii) resource transfer from the State under the award of SFCs, (iii) grants-in-aid from Government of India under the award of Central Finance Commissions and (iv) discretionary grant from GOI for implementation of various Centrally Sponsored Schemes relating to poverty alleviation programmes.

Tax and Non Tax Revenue

24. The taxation powers of each tier of PRIs have been laid down separately in the Assam Panchayat Act, 1994. Sections 25, 57 and 95 of the said Act prescribed this taxation powers of GPs, APs and ZPs respectively. Apart from house tax allocated to the GPs, all other levies that the PRIs are empowered to collect are in the nature of tolls, fees, user charges, fines etc which can be clubbed under the category of non-tax revenue.
25. There appears to be inordinate delay in framing the Assam Panchayat (Financial) Rules, 2002 after enactment of the principal Act in 1994. More importantly, the framing of relevant Bye-laws laying down the rates of taxes, manner of collection etc are still pending. This has left the functionaries of PRIs to have a casual approach in the matter of mobilization of their own resources and dampened any enthusiasm they might have had in the matter of mobilization of their resources. It tended to encourage their dependence on exogenous financial support. This undesirable tendency of spending more and earning less can not be allowed to continue for long. As such in order to motivate the PRI functionaries to become pro-active, the required legal and administrative framework need to be put in place forthwith.
26. As already stated the collection of tax revenue by the PRIs has to accrue mainly from house tax. But in the absence of suitable legal framework and collection machinery the yield there from is nominal. Similarly in the sphere of non-tax revenue their performance is far from being impressive. Since the GPs at the base level are not fully functional with adequate staff and administrative machinery, service delivery is at its lowest. Hence realization of user charges in the shape of water rate, conservancy rate,

lighting rate etc. are negligible. As of now, the PRIs derive bulk of their internal revenues from non-tax sources like hats, ferries and fisheries located within their respective jurisdiction. These are leased out annually by inviting sealed tenders. Under the existing arrangement hats, ferries and fisheries the annual sale value of which is up to rupees one lakh are settled by the respective APs; while those exceeding rupees one lakh and less than rupees three lakh are settled by the ZPs. The proceeds from such leases are apportioned between them in the ratio of 20:40:40 to ZP, AP and GP respectively.

27. As reported in reply to our questionnaire the actual collection of tax and non-tax revenue by the PRIs during 2008-09 along with the estimates of 2009-10 and 2010-11 has been compiled. Based on the actual collection of 2008-09 and assuming a cumulative annual growth of 5 percent the projection for 2011-12 has been made. Having regard to the narrow base and limited flexibility of local taxes, a modest annual growth of 5 percent has been adopted. Table- 2 below summarises the internal revenue mobilization of PRIs.

Table- 2
Internal Revenue of PRIs

(Rs. in lakh)

PRI	2008-09	2009-10	2010-11	2011-12
ZP				
Tax Revenue	8.19	9.58	11.50	9.48
Non-Tax	246.71	288.65	346.38	285.60
AP				
Tax Revenue	12.22	14.79	18.48	15.28
Non-Tax	626.58	758.16	947.70	725.34
GP				
Tax Revenue	79.22	100.61	135.82	91.71
Non-Tax	516.88	656.44	886.19	598.35
Total				
Tax	99.63	124.98	165.80	116.47
Non-Tax	1390.17	1703.25	2180.27	1609.29

Transfer from State Government

28. Transfer from the State Government to the PRIs relates to devolution and grant-in-aid as recommended by the SFCs. In terms of devolution recommended by TASFC, the PRIs

received Rs.48.60 crores in 2008-09 followed by Rs.67.62 crores in 2009-10 and Rs.119.36 crores in 2010-11. These amount were mainly spent in meeting the salary burden of provincialised panchayat employees.

Other Sources of Revenue of PRIs

29. The other sources of revenue of PRIs relate to grant-in-aid from GOI through Central Finance Commissions and discretionary grants from Central Ministries for implementation of different Centrally Sponsored poverty alleviation programmes. However, for the purpose of determining the revenue gap of the PRIs these funds are inconsequential being tied to specific projects/schemes and are not available for meeting any other exigencies. Nevertheless, it devolves on the SFCs the need to augment the capacity building of PRIs in the matter of skilled manpower as well as physical infrastructure, keeping in view their enlarged functional canvas.

Revenue Expenditure of PRIs

30. Broadly speaking, revenue expenditure of PRIs consists of (i) expenditure against traditional functions allocated to them under the relevant Act, (ii) expenditure against 29 entrusted subjects listed in the Eleventh Schedule and (iii) expenditure against agency functions carried out on behalf of GOI relating to various Centrally Sponsored Schemes. So far as entrusted subjects are concerned, it is reported that Activity Mapping has been completed long since. But the concomitant devolution of funds and functionaries to the respective levels of PRIs are yet to take place. Pending devolution of fund and functionaries, the budgetary allocation of line departments are earmarked for the purposes of PRIs and implemented through their field staff. In so far as expenditure against agency functions are concerned, receipts and expenditure is likely to match each other. In the event of any mis-match between the two it is likely to be adjusted against future release.

Expenditure on Traditional Functions of PRIs

31. In assessing the finances of PRIs, the Commission would like to confine itself to the non-plan revenue expenditure of PRIs in course of defraying their traditional functions. The main component of non-plan revenue expenditure are (i) pay and allowances of

the official functionaries, (ii) remuneration and sitting allowance of elected representative, (iii) administrative expenses and (iv) operation and maintenance expenditure.

Salary Expenditure of PRIs

32. The major portion of non-plan revenue expenditure of PRIs relates to the expenditure on pay and allowances of their employees. It is pertinent to mention that the services of panchayat employees had been provincialised with effect from October, 1991. As such they enjoy the time scales of pay as admissible to analogous cadre and posts in the State government. The benefits of State Pay Commission are automatically extended to them. So long their salaries were met from the relevant major service head in the State budget. Following the recommendations of TASFC, their salary is being met out of devolution recommended by TASFC, and channelised through the State budget under the major head of account "3604 Compensation and Assignment to Local Bodies etc".
33. The TOR mandated the Commission to suggest a suitable staffing pattern with corresponding scales of pay for the employees of PRIs and to submit an interim report in this regard within four months. The Commission was expected to recommend a revised staffing pattern and for this purpose consult the Reports of Committees set up by concerned departments of the government. Since the Reports have not been received from the departments in time, it has not been possible for this Commission to submit an interim report on staffing pattern within the time stipulated. This aspect will be taken care of in our final report.
34. Under the circumstances, the Commission has been left with no option but to make an assessment on the basis of existing staffing pattern and the staff actually in position. As per the existing pattern laid down by the Assam Panchayat (Administrative) Rules 2002, grade III and grade IV staff approved for each ZP, AP and GP is 18, 8 and 3 respectively. This is excluding the posts of Chief Executive Officer (CEO) for ZPs and Executive Officer (EO) for APs which are currently filled up on deputation from the State government. The TASFC keenly felt the acute shortage of staff at all levels of PRIs and underscored the need of having a revised staffing pattern for the PRIs.

Accordingly, in consultation with SIRD, they recommended a revised staffing pattern of 30, 20 and 8 for each ZP, AP and GP respectively from 2008-09. It now appears that apart from the failure in implementing the revised staffing pattern recommended by TASFC, even the staff in position now is far below the prevailing conservative norm. Table- 3 below shows the present staff position of PRIs.

**Table – 3
Staff Position of PRIs**

Tier of PRI	No at each tier	Existing norm for staff	Total requirement as per norm	Staff in Position	Casual Staff	Additional requirement as per norm
ZP	20	18	360	155	25	180
AP	185	8	1480	489	214	777
GP	2202	3	6606	2923	1573	2110
Total	2407	29	8446	3567	1812	3067

35. The above table indicates that even as per existing modest norm the total requirement of staff at all levels of PRIs is 8446. Against this requirement the staff in position is 3567 only and including casual staff the total number is 5379. Even then it is short of total requirement as per norm by 3067. It brings into focus the extent of shortage in manpower at each level of PRI and the urgent need to make them fully operational with adequate manpower support.
36. The total financial implication for payment of salaries to the existing staff of PRIs is Rs. 48.94 crores as per the reported actual of 2008-09 and it is estimate at Rs 67.54 crores in the next year 2009-10. The benefits of Assam Pay Commission 2008 were also extended to the employees of PRIs with effect from 1-4-2009. The revised emoluments along with arrear has been drawn in the financial year 2009-10. As such the total outgo on account of salary during 2009-10 is higher compared to the actual of previous year. The estimates for 2010-11 is Rs.80.58 crores which has been stepped up by 10% for the next year.

Remuneration of Elected Representatives

37. Next to salary remuneration of the elected representatives constitutes an important element of expenditure of the PRIs. The Assam Panchayat (Administrative) Rules, 2002

prescribed the rates of remuneration for the President, Vice- President and Members of each tier, the rates so prescribed almost a decade ago is considered inadequate in the present context. Naturally there is a widespread resentment among the elected representatives about the inadequacy of the existing rates. However, the Commission has worked out the financial implication on this account as per existing rates which is shown at Table- 4 below.

**Table – 4
Remuneration of Elected Representatives of PRIs**

Level	No of incumbents	Rate per month (Rs)	Annual Cost (Rs. Lakh)
1. Z.P President	20	2000	4.80
Vice-President	20	1500	3.60
Member	380	700	31.92
2. A.P. President	185	1500	33.30
Vice President	185	1000	22.20
Member	1832	500	109.92
3. G.P. President.	2202	1000	264.24
Vice President	2202	600	158.54
Member	19818	300	713.45
Grand Total	26844	-	1341.97

Sitting Allowance

38. Apart from remuneration, the members of each tier of PRIs are entitled to get sitting allowance as provided in the Assam Panchayat (Administrative) Rules 2002. However, the President and Vice-President of PRIs are not entitled to this benefit. The rate of sitting allowance is equivalent to the amount of daily allowance admissible to each as on tour as per State government rate. The pre-revised rate of daily allowance was Rs.120. The Assam Revision Pay Rules, 2010 has enhanced the rate of daily allowance to Rs.240. As per statutory requirement each ZP is expected to meet four times a year while the AP and GP are expected to meet six times a year. Based on the number of sitting per year, the annual financial involvement at pre-revised rate was Rs1.58 crores and it will be double this amount at revised rate. Hence from 2011-12 onwards the annual financial implication will be Rs.3.16 crores. The detail calculation is shown in Table- 5 below.

Table – 5
Sitting Allowance

Level of PRI	No of incumbent	Pre revised rate per sitting (Rs)	No of Sitting P.A	Annual cost (Rs lakh)	Revised rate (Rs)	Annual cost (Rs)
Member of ZP	380	120	4	1.82	240	3.65
Member of AP	1832	120	6	13.19	240	26.38
Member of GP	19818	120	6	142.69	240	185.38
Grand Total	22030	-	-	157.70	-	315.40

39. As per statutory provision the expenditure on remuneration and sitting allowance is required to be met from the own resources of PRIs. It is hoped that PRIs at all levels will become proactive in mobilisation of their internal revenue so that money spent on this account is fully covered by their own collection.

Administrative Expenditure

40. In this category office expenses like travelling allowances, stationery & printing, furniture & fixtures, rents & rates, telephone, postage, minor repair and maintenance etc are included. The break up of expenditure against each item is not available separately. Moreover, expenditure against these items is subject to availability of fund and as such it varies from year to year without any trend growth rate. It is felt that an amount of Rs.1 lakh for each ZP, Rs.50,000 for each AP and Rs.20,000 for each GP will suffice. On this basis the requirement for 2011-12 has been worked out at Rs.92.77 crore.

Fresh Expenditure for Operational Infrastructure

41. Manpower constitutes a key element of operational infrastructure. But in this regard PRIs in Assam are severely understaffed. As of now, staff in position is far below the existing yardstick even though the yardstick itself is depressed. The Commission is expected to recommend a suitable staffing pattern for PRIs. As stated earlier, this aspect would be looked into in the final report of the Commission.

Office Buildings for PRIs

42. It may be recalled that the TASFC did not make any specific recommendation for creation of office accommodation for the PRIs. Nevertheless, while dealing with issues

which require action by GOI at Annexure 9.9 of its report, TASFC suggested a hefty sum of Rs.1003.40 crores for construction, renovation of office buildings for PRIs at all levels. But it seems this was not taken cognizance of either by GOI or the Thirteenth Finance Commission (TFC).

43. In the meantime the Committee on Staffing Pattern & Infrastructure Requirements of PRIs appointed by the State Government has observed in its report that out of 2202 GPs only 1600 have their own office buildings the remaining 602 are on rented accommodation. Even the GPs which have their own buildings the accommodation there is so scanty that it can hardly accommodate the skeleton staff not to speak of leaving space for computers and store room. It is also reported that government has taken a conscious decision that each GP building should have a plinth area of 98 sq.m. the estimated cost of construction being Rs.11 lakh for those GPs which have no building of their own. In all other cases needing extension of plinth area to the required level, the estimated cost of construction is Rs.8.5 lakhs. In case of office building for APs the required plinth area is 312 Sq.m. The estimated cost of construction is Rs.28 lakhs for new construction and Rs.21 lakhs where extension of plinth area is required. For ZP the recommend plinth area is 1100 Sq.m and estimated cost of construction Rs.1.25 crore. Further, Panchayat & Rural Development Department has a proposal for construction of Multipurpose Halls for 149 APs at an estimated cost of Rs.1.25 crore each. In addition the proposal includes staff quarters for different categories at unit costs noted against each in the following table. The estimated cost of construction of office buildings and staff quarters for the PRIs at all level is shown at Table- 6 below.

Table- 6
Estimated Cost of Construction of Office Buildings & Staff Quarters

PRI	No of units	Unit cost (Rs. in lakh)	Total cost (Rs. in lakh)	¹/5th for 2011-12 (Rs. in lakh)
1. ZP Building	20	125	2500	500
2. Office Building for AP (new)	88	28	2464	493
3. Office Building for AP (extension)	97	21	2037	407

4. Multipurpose Hall for AP	149	125	18625	3725
5. Office Building for GP (New)	602	11	6622	1324
6. Office Building for GP (Extension)	1600	8.5	13600	2720
7. BDO/EO Qtr for AP	185	6.3	1166	233
8. Grade III Qtr for AP	185	3.4	629	126
9. Grade IV Qtr for AP	185	2.1	388	78
10. GP Secretary Qtr	2202	3.4	7487	1497
11. Grade IV Qtr for GP	2202	2.1	4624	925
Grand Total	-	-	60142	12028

44. Having regard to the urgency of the matter, the Commission recommends that the PRIs at all levels should be fully provided with a office building of their own and staff quarter on a selective basis. The aggregate financial implication works out to Rs.601.42 crores and one fifth of this amount or Rs.120.28 crores is recommended as grant during 2011-12.

45. Based on the foregoing analysis and assumptions, the revenue receipt and non-plan revenue expenditure of PRIs at all levels has been worked out for the first year of our report 2011-12. Table- 7 below shows the actual expenditure for 2008-09, the estimates for 2009-10 and 2010-11 and the projection for 2011-12.

Table- 7
Summary of Revenue & Expenditure of PRIs

Particulars		(Rs. in lakh)			
		2008-09 Actual	2009-10 Est.	2010-11 Est.	2011-12 Projection
A.	Revenue Receipt				
I.	Own Revenue				
a)	Tax Revenue	99.63	124.98	165.80	116.47
b)	Non Tax Revenue	1390.17	1703.25	2180.27	1609.29
II.	Transfer from State under SFC award	4860.00	6762.00	11935.68	-
	Total – A	6349.80	8590.23	14281.75	1725.76
B	Non-Plan Revenue Expenditure				
i)	Salary	4893.58	6754.44	8058.25	8864.07
ii)	Remuneration	1341.97	1341.97	1341.97	1341.97
iii)	Sitting Allowances	157.70	157.70	157.70	315.41
iv)	Administrative Expenditure	224.48	1258.15	6157.48	9277.00

	Total – B	6617.73	9512.26	15715.40	19798.45
C	Fresh Expenditure for Physical Infrastructure (as per Col 5 of Table- 6)				12028.00
	Total Rev Exp (B+C)	6617.73	9512.26	15715.40	31826.45
D	Excess of Expenditure over Revenue A-(B+C)	267.93	922.03	1433.65	30100.69

Assessment of Municipal Finances

46. In consonance with the 74th Constitutional Amendment Act, the municipal administration in Assam is based on three categories of urban local bodies (ULB) as noted below:
- a) a Town Committee (TC) for a transitional or emerging urban area,
 - b) a Municipal Board (MB) for a comparatively smaller urban area, and
 - c) a Municipal Corporation i.e., Gauhati Municipal Corporation (GMC) for a larger urban area.
47. As of now, there are 89 ULBs in Assam consisting of one Municipal Corporation (GMC), thirty one MBs and fifty seven TCs. Out of this, 72 ULBs consisting of one Municipal Corporation, thirty MBs and forty one TCs are within the General Areas. The remaining seventeen falls within the jurisdiction of Schedule VI areas which are excluded from the purview of State Finance Commission.
48. The total urban area of the State is 961.77 sq.km which accounts for 1.23 percent of State's total geographical area of 78438 sq.km. However, the urban area net off Schedule VI areas is 672.97 sq.km representing 0.88 percent of State's total geographical area. Out of this, MBs and TCs together cover an area 456.18 sq.km and GMC covers 216.79 sq.km.
49. As per 2001 census report, Assam is trailing behind the country in the matter of urbanization with only 12.9 percent of the population living in the urban areas compared to approximately 28 percent for the country as a whole. However, in respect of decadal growth rate, the urban population in the State has been growing at a much faster rate than that of the country. It is indicative of the fact that urban civic bodies has to tackle problems of higher magnitude.
50. For the purpose of assessment of municipal finances, the MBs and TCs has been grouped under a single category because of similarity in their functions, finances and responsibilities. They are also governed by the provision of the same Act i.e., the

Assam Municipal Act, 1956. While GMC is treated as a separate category which is governed by the provisions of the Gauhati Municipal Corporation Act, 1971.

Sources of Revenue of ULBs (other than GMC)

51. The main sources of revenue of ULBs are (i) own revenue collected from tax and non-tax sources statutorily allocated to them, (ii) resource transfer from the State under the award of SFCs, (iii) grants-in-aid from GOI under the award of Central Finance Commission and (iv) grants from GOI for implementation of different Centrally Sponsored Schemes.

Tax Revenue

52. The principal source of tax revenue of ULBs is the holding tax better known as house tax. Under Section 68 of the Assam Municipal Act, 1956 ULBs are authorized to levy holding tax, the basis of which is the annual value of holding. A holding means a well demarcated plot of land under one title or agreement. And its annual value is the gross annual rent expected from letting out the holding. The rate of holding tax is fixed as a certain percentage of the annual value. Along with holding tax other levies like water tax, latrine tax, lighting tax and urban immovable property tax are also collected as a certain percentage of the annual value. As reported, the actual collection under the category of tax revenue during the year 2008-09 by all the ULBs taken together was Rs.1330.15 lakhs. The actual of 2008-09 has been adopted as the base for the purpose of projection for 2011-12. A cumulative annual growth of 7 percent has been assumed over the actual of 2008-09.

Non-Tax Revenue

53. The non-tax revenue of ULBs are derived mainly from trade licence fees, market fees, fees on slow moving vehicles, sale of water, parking fees, fines and penalties and others. The actual collection during 2008-09 on this account was Rs.1846.90 lakhs which has been adopted as the base. This has been projected at an annual growth of 7 percent for arriving at the estimates of 2011-12.

Resource Transfer from the State

54. In terms of devolution recommended by the TASFC, the amount of fund transferred to the ULBs by the State Government during 2008-09 was Rs.2372.60 lakhs. The amount

transferred during 2009-10 was Rs.46.88 crore and that for 2010-11 was Rs.90.27 crores. The entire amount released by the State Government was said to be utilized by the ULBs for payment of salaries and on delivery of core civic services.

Resource Transfer from GOI

55. It has been presumed that transfer of fund from GOI either in the shape of award of the Central Finance Commission or Central share of various Centrally Sponsored Schemes will be matched by equal amount of expenditure. In case of any excess or shortfall in expenditure it is likely to be adjusted against future releases. Hence, it is of little relevance for the purpose of assessment of resources of the local bodies and as such omitted from both receipt and expenditure stream.

Revenue Expenditure of ULBs

56. The main component of non-plan revenue expenditure of ULBs are (i) pay and allowances including CPF contribution of the regular employees and wages of casual staff, (ii) general administration and (iii) provision of core civic services.

Salary Expenditure

57. Unlike the PRIs, the ULBs do not have any approved staffing pattern and the services of their employees are not provincialised. Until the recommendation of TASFC, salary burden of the employees used to be met from their own resources. As a result the number of employees in each unit was dependent on its paying capacity and the number of staff widely varied across the ULBs. It is reported that the present staff strength of 30 MBs and 41 TCs is 1688 under different categories of posts. Apart from this there are 1259 muster-roll employees. The actual expenditure for payment of salaries including terminal benefits to regular employees as well as wages of muster roll during 2008-09 was Rs.2543.11 lakh. The actual expenditure of 2008-09 has been adopted as the base and for the purpose of projection an annual growth of 10 percent has been assumed.
58. The ULBs normally adopt the State Government scales of pay for their employees holding analogous posts. But the revised scales of pay admissible to State Government

employees with effect from 01.04.2009 as per Assam Revision of Pay Rules, 2010 has not been extended to municipal employees so far. There is a growing demand from the employees and sooner or later this may have to be acceded to. On a rough reckoning the annual financial impact will be of the order of Rs.6.94 crores and this amount with arrear of two years has been built up in the estimates of 2011-12.

Operation & Maintenance Expenditure

59. Next to salary, the most important item of expenditure of ULBs is operation and maintenance expenditure relating to delivery of services. It includes maintenance of roads, culverts, drain, water supply, street light, sanitation, conservancy, market, bus stand, community hall, burial ground etc. The actual level of expenditure on this account during 2008-09 has been Rs.2029.86 lakhs which accounted for nearly 64 percent of their own revenue. In per capita term the expenditure on service delivery was Rs.106 while the establishment expenditure was about Rs.190 per head. Out of the total expenditure of ULBs during the year only 36 percent was spent on service delivery and the remaining 64 percent being establishment cost. In the same year their earning constituted 0.0400 percent of GSDP and spending 0.0710. For the purpose of projection of maintenance expenditure an annual growth of 10 percent over the actual level of 2008-09 has been assumed.
60. In regard to provision of core services by the urban civic bodies there being no indexation on service level benchmark, it is difficult to make an assessment of financial need. It is stated that length of municipal roads is 2697 km and that of drain 2661 km out of which 2309 km is kutchra and 352 km pucca drain. The number of street lights maintained by ULBs is more than 1.02 lakhs. In respect of solid waste disposal no data is available about the current level of daily generation and the rate of disposal. Having no service level benchmarking it is not only difficult but rather impossible to identify the fund requirement. It may be pointed out that the Ministry of Urban Development in its memorandum submitted to the Thirteenth Finance Commission had worked out on the basis of data collected from 19 States that a uniform per capita spending of Rs.1578 per annum for all the state's is required for provision of core services. Adjusted to inflation this amount will be much higher as on today. Even at that rate

the requirement of additional fund for the ULB works out to more than Rs.300 crores annually for Assam. Since the municipalities are currently spending, albeit on a modest scale, on core services from their own resources supplemented by grant from Central Finance Commission, we recommend 50 percent of the additional fund or Rs.150 crore as grant to ULBs during 2011-12 as per list annexed.

61. Based on the foregoing analysis and assumptions, the summary of revenue receipt and non-plan revenue expenditure of the ULBs other than GMC has been indicated in Table- 8 below.

Table- 8
Summary of Municipal Finances

(Rs. in lakhs)

Particulars		2008-09 Actual	2009-10 RE	2010-11 BE	2011-12 Est.
A.	Revenue Receipt				
1	Tax Revenue	1330.15	1517.48	1631.67	1629.50
2	Non-Tax Revenue	1846.90	2066.72	1600.40	2262.53
3	Transfer from State Government (TASFC Award)	2372.60	4688.50	9026.73	-
	Total – A	5549.65	8272.70	12258.80	3892.03
B	Non-Plan Revenue Expenditure				
1	Salary & Wages	2543.11	3504.80	3680.40	3384.88
2	Impact of Pay Revision (w.e.f. 01.04.2009)				1500.00
3	CPF Contribution	184.27	206.38	240.00	200.00
4	General Administration	874.53	988.20	1135.45	1164.00
5	Operation & Maintenance	2029.86	3695.80	7559.10	2701.75
6	Additional requirement for improved service delivery	-	-	-	15000.00
	Total – B	5631.77	8395.18	12614.95	23950.63
C	Non-Plan Revenue Gap	82.12	122.48	356.15	20058.60

Finances of Gauhati Municipal Corporation

62. Gauhati Municipal Corporation, the premier civic body in the entire north-east was established under the Gauhati Municipal Corporation Act, 1971 and it became functional from 15th February, 1974. The total population as per 2001 Census report is 8,09,895. In the past century, population of Guwahati recorded a phenomenal increase. From a meagre 11661 in 1901 census it rose to 8,09,895 in 2001 registering an increase of nearly seventy times over a period of 100 years. This exponential growth of population had been remarkably rapid during the decade immediately after independence. For instance, the 1951 Census recorded the population of Guwahati at 43,615 which snowballed to 1,00,707 in the 1961 Census recording a decadal growth of about 131 percent. However, the decadal growth rate in 1991-2001 was 38.28 percent. This phenomenal growth of population of the city is indicative of the burgeoning responsibilities of civic authority to meet the growing basic needs of its citizen.

Sources of Revenue

63. Broadly speaking, the main sources of revenue of GMC are (i) own revenue from tax and non-tax sources statutorily allocated to it, (ii) transfer from State Government under the award of successive SFCs and (iii) transfer from GOI under the award of successive Central Finance Commissions and Central share of different Centrally Sponsored Schemes.

Tax Revenue

64. The GMC is authorized by the relevant provisions of the Gauhati Municipal Corporation Act, 1971 to levy and collect taxes, duties, tolls and fees assigned to it. Property tax is the most potential source of revenue allocated to GMC. There are four components of property tax viz, (i) general property tax, (ii) water tax, (iii) scavenging tax and (iv) lighting tax. Apart from this, Urban Immovable Property Tax is also collected along with general property tax. The basis of property tax is the Annual Rateable Value (ARV). It is the annual rent at which such property can reasonably expected to be let out. ARV is equal to 7.5 percent of the total value of land and cost of construction of the building. Deduction of 10 percent of ARV is allowed for annual repair and maintenance in respect of all categories and types of buildings. Rebate of

25 percent of ARV is allowed if the building is exclusively used for residential purpose. The land area not covered by the plinth area of a house is deemed as vacant land. In determining the total ARV, 5 percent of the land value of vacant land is added to the ARV of plinth area.

65. Once the ARV is determined in the manner aforesaid, general property tax constitutes 15 percent of ARV annually if the property is used for commercial purpose or rented for residence. It is 10 percent of ARV if the property is used for residential purpose. Water tax is levied at 10 percent annually on ARV if the property is connected with piped water supply scheme otherwise the rate is 7.5 percent. Scavenging tax is levied at 2.5 percent of ARV annually. Lighting tax is 1 percent of ARV annually and it is realized for the purpose of electrification of the city. Urban Immovable Property Tax constitutes 3 percent of ARV per year.
66. Based on the above procedure of assessment, the actual yield from property tax in 2008-09 as reported by GMC was Rs.1764 lakhs. It constituted nearly 57 percent of their own revenue collection from both tax and non-tax sources. The demand collection ratio was stated to be 81 percent. It is a significant improvement compared to a mere 46 percent in 2005-06. The per capita property tax collection has also increased from Rs.135 in 2005-06 to Rs.218 in 2008-09. The performance of GMC is, no doubt, laudable compared to Rs.25 per capita collection by Patna Municipal Corporation. Nevertheless, it is only modest looking back at the performance of Mumbai Municipal Corporation which registered a per capita collection of 1354.
67. Other items in the category of tax revenue are inconsequential so far as revenue generation is concerned. GMC levies tax on advertisement other than advertisement published in the newspapers. Taxes on non-motorised vehicles drawn by animals or otherwise than animals like cycle rickshaws, bicycle, motor boat or steam launch plying for hire. The annual yield from this sources is not very significant. For the purpose of assessment of tax revenue collection by GMC in 2011-12, the actual collection of 2008-09 has been adopted as the base and projected at an annual growth of 7 percent. The actual collection from taxes on slow moving vehicles in 2008-09 is

reported at Rs.11.88 lakhs. This is unduely depressed compared to actual collection of Rs.31.68 lakhs in 2005-06. Hence, for the purpose of projection the base is augmented to Rs.42 lakh.

Non-Tax Revenue

68. GMC collects non-tax revenue from various items like trade licence fees, market fees, parking fees on vehicles, sale of water, fines, penalties etc. The actual collection from trade licence fees in 2008-09 is reported to be Rs.415.35 lakhs. This is unduely low compared to the actual level of Rs.671.73 lakhs during 2005-06. As such for the purpose of projection the base year figure is updated to Rs.894 lakhs. In all other cases the actual level of 2008-09 has been adopted as the base and projected at an annual growth of 7 percent.

Resource Transfer from State

69. In terms of devolution and grants-in-aid recommended by TASFC, the amount of fund transferred to GMC by the State Government during 2008-09 was Rs.24.88 crores. The amount transferred during 2009-10 was Rs.49.26 crores and that for 2010-11 Rs.47.02 crores. After meeting the requirement on account of salary and wages, the balance amount of devolution was meant for provision of core civic services.

Resource Transfer from GOI

70. The transfer of fund from GOI under the award of the Central Finance Commissions and Central share of various Centrally Sponsored Schemes are likely to be matched by equivalent expenditure. In case of any excess or shortfall, that is also likely to be adjusted against future releases. As such for the purpose of assessment of finances, such receipt and expenditure are not taken into consideration.

Revenue Expenditure of GMC

71. The main component of non-plan revenue expenditure of GMC are (i) pay and allowances including CPF contribution of the regular employees and wages of casual staff, (ii) expenditure on general administration and (iii) expenditure on delivery of services.

Salary Expenditure

72. The GMC do not have any approved staffing pattern and the services of its employees are not provincialised. As per additional ToR given to this Commission, it is required to suggest a suitable staffing pattern with reference to the report of a study group appointed for this purpose. Since the consultation firm engaged for this purpose has not submitted its final report as yet, our recommendation on staffing pattern has to be deferred till submission of final report. As reported, the present staff strength of GMC is 3817 number of regular employees under different categories of posts. Out of this there are 1493 posts lying vacant at present. GMC has adopted State Government scales of pay for its employees with effect from January, 1996. As a result, the benefits of Assam Pay Commission 2008 has been automatically extended to its employees. It is ascertained that the additional financial implication for switching over to the revised scales of pay as per the Assam Revision of Pay Rules, 2010 is Rs.9.86 crores per year. The actual expenditure for payment of salaries and wages of the existing staff during 2008-09 was Rs.3886.54 lakhs. This has been adopted as the base and for arriving at the estimated requirement of 2011-12 an annual growth of 10 percent has been assumed over the base level. In addition the impact of pay revision has been added to it.

Operation and Maintenance Expenditure

73. Next to salary and wages, the most important item of expenditure of GMC is operation and maintenance expenditure in respect of delivery of services. It includes maintenance of roads, drains, street lights running of water supply schemes, conservancy operation etc. The actual level of expenditure on this account during 2008-09 has been Rs.11.02 crores which constituted barely 19 percent of its expenditure. While salary and general administration expenditure constituted 81 percent of the total expenditure. In per capita terms the expenditure on operation and maintenance and service delivery is Rs.136. For the purpose of projection of maintenance expenditure an annual growth of 10 percent over the actual of 2008-09 has been assumed.

74. Having considered the low level of actual expenditure and extremely low level of per capita spending on service delivery, the additional requirement of fund on this account during 2011-12 has been estimated at Rs.128 crores based on per capita need of Rs.1578 as worked out by the Union Ministry of Urban Development. However, as in case of other ULBs, we recommend 50 percent of this amount or Rs.64 crores as grant to GMC during 2011-12.
75. Based on the foregoing analysis and assumptions, the summary of revenue receipt and non-plan revenue expenditure of GMC has been worked out as shown in Table-9 below.

Table- 9
Summary of Revenue & Expenditure of GMC

(Rs. in lakh)

Particulars		2008-09 Actual	2009-10 RE	2010-11 BE	2011-12 Est.
A.	Revenue Receipt				
1.	Tax Revenue				
a)	Property Tax	1763.74	1010.92	1992.01	2160.66
2.	Non-Tax Revenue				
i)	Trade Licence Fees	415.35	788.25	867.08	1095.19
ii)	Market Fees	218.38	81.27	89.40	267.52
iii)	Slow Moving Vehicles	11.88	42.53	48.21	51.45
iv)	Water Rate	76.60	60.77	66.84	93.84
v)	Parking Fees	67.20	67.54	74.29	82.32
vi)	Others	524.65	312.57	214.52	642.72
	Total – 2	1314.06	1352.93	1360.34	2233.04
3.	Transfer from State	2488.00	4926.31	4702.01	-
	Total – A	5565.80	7290.16	8054.36	4393.70
B	Non-Plan Revenue Expenditure				
i)	Salary & Wages	3886.54	4340.57	4774.62	5172.98
ii)	Impact of Pay Revision	-	-	986.00	1084.60
iii)	General Administration	848.88	976.20	1035.14	1129.86
iv)	O&M Expenditure				
a)	Water Supply	376.32	324.17	498.68	500.88
b)	Conservancy	586.44	550.56	605.01	780.55
c)	Street Light	139.57	84.86	93.33	185.77
d)	Others	-	1099.36	165.00	-
	Total – iv	1102.33	2058.95	1362.02	1467.20
v)	Additional Requirement for improved Service delivery	-	-	-	6400.00
	Total – B	5837.75	7375.72	8157.78	15254.64
C	Non-Plan Revenue Gap (A-B)	271.95	85.56	103.42	10860.94

REVIEW OF STATE FINANCES

76. The Government of Assam (GOA) had been passing through a severe financial crisis from the beginning of 1990 which continued up to 2004-05. This deplorable state of finances was clearly evident from the available fiscal parameters. The non-plan revenue deficit which was Rs.1269 crores in 2000-01 shot up to Rs.1386 crores in 2004-05. In the same period fiscal deficit went up from Rs.1540 crores to Rs.2057 crores. However, tax- GSDP ratio showed some improvement during this period from 3.84 percent to 5.28 percent.
77. A turn around in the fiscal scenario took place in 2005-06. In that year revenue, fiscal and primary deficits were not only wiped out but became comfortably positive. Tax- GSDP ratio also marked a significant improvement to 5.59 percent. Table- 10 below displays the fiscal indicators which contributed to the revival of State finances over the last five year period.

Table- 10
Fiscal Indicators

Year	Revenue deficit(-) /surplus(+) (Rs. in crore)	Fiscal deficit(-) /surplus (+) (Rs. in crore)	Primary deficit(-) / surplus (+) (Rs. in crore)	Fiscal deficit(-) / surplus (+) as % of GSDP
2005-06	(+) 1509	(+) 356	(+) 1866	(+) 0.62
2006-07	(+) 2211	(+) 712	(+) 2228	(+) 1.12
2007-08	(+) 2581	(+) 790	(+) 2302	(+) 1.12
2008-09	(+) 3834	(+) 1407	(+) 3000	(+) 1.82
2009-10	(-) 1348	(-) 4043	(-) 2210	(-) 4.59

78. A closer look into the above table shows that the basic fiscal indicators which were all negative prior to 2005-06 became comfortably positive in that year. The revival of the sagging finances into a vibrant one was, no doubt, a remarkable achievement. Incidentally, the year 2005-06 was the first year of the award period of Twelfth Finance Commission. A favourable dispensation from them coupled with State governments efforts in collecting its own tax and non-tax revenue played a vital role in achieving this fiscal turn around. The favourable trend set up in 2005-06 continued up to 2008-09. Again in 2009-10 there was a sudden deterioration of financial position.

This downward slide is mainly attributable to abnormal increase in pay and pensionary liabilities due to the Revision of Assam Pay Rules, 2010. It is pertinent to maintain that the award of Thirteenth Finance Commission became effective from 2010-11. Hopefully the award of the Commission together with sound financial management by the State government, would put the finances back to rail again in the coming years.

State's Own Resources

State Taxes

79. State's own resources consist of tax revenue and non-tax revenue. Tax revenue of GOA is collected mainly from (1) Sales Tax i.e., Value Added Tax, (2) Agricultural Income Tax, (3) Taxes on Profession, (4) Land Revenue (including cess on green tea leaf), (5) Stamps & Registration, (6) State Excise, (7) Motor Vehicle Tax, (8) Taxes on Goods & Passengers (including Assam Entry Tax), (9) Electricity Duty and (10) Entertainment Tax. As per accounts compiled by the C&AG, the aggregate collection from State taxes in 2008-09 amounted to Rs.4150.21 crores. By now the actual for 2009-10 is also available. As such, based on the actual of 2009-10 and applying the trend rate of growth in individual cases, the estimates for 2010-11 and 2011-12 has been prepared as shown in Table- 11 below.

Table- 11
Fiscal Indicators

(Rs. in Crore)

States Taxes		2008-09 Act	2009-10 Act	2010-11 Est.	2011-12 Est.
1	Sales Tax (VAT)	3110.58	3535.26	3888.79	4277.67
2	AIT	18.18	78.34	86.17	94.79
3	Profession etc Tax	137.73	150.15	165.17	181.69
4	Land Revenue	113.36	116.91	128.60	141.46
5	Stamps & Registration	111.17	108.45	119.30	131.23
6	State Excise	198.68	239.19	263.11	289.42
7	M.V. Tax	145.21	177.26	194.99	214.49
8	APGT (of which Entry Tax)	284.67 (268.84)	545.41 (526.26)	379.95 (358.89)	417.95 (394.78)
9	Electricity Duty	22.36	27.07	29.78	32.76
10	Entertainment Tax	8.27	8.67	9.54	10.49
	Total States Taxes	4150.21	4986.71	5265.40	5791.95

Non-Tax Revenue

80. In the category of non-tax revenue the main sources are royalty on petroleum crude, coal and lignite, forestry, interest and dividend. Other receipts in this category are in the nature of user charges, fees, fines and reimbursement from GOI. Table- 12 below summarises the non-tax revenue with projection for 2011-12.

Table- 12
Summary of Non-Tax Revenue

(Rs. in Crore)

Details		2008-09 Act	2009-10 Act	2010-11 Est.	2011-12 Est.
1	Royalty on Crude Oil	1430.12	1574.18	1763.08	1974.65
2	Royalty on Coal etc	19.20	37.54	42.04	47.09
3	Forestry	115.63	160.56	179.83	201.41
4	Interest	433.16	493.63	552.87	619.21
5	Dividend	19.45	14.92	16.71	18.72
6	Others	254.34	472.11	528.76	592.21
Total Non-Tax Revenue		2271.90	2752.94	3083.29	3453.29

Share of Central Taxes & Non-Plan Grants

81. Apart from State's own tax and non-tax revenues, two other major component of receipts that figure prominently in the computation of Balance From Current Revenues (BCR) are share of Central taxes and non-plan grants received by the State from GOI. State's share of Central taxes is determined under the award successive Central Finance Commission. However, the actual release in each year depends on the actual collection in that year. For the purpose of projection during 2011-12, the estimate in Central budget has been adopted. Non-plan grants-in-aid from GOI has been projected based on the preliminary actual of 2009-10. Table- 13 below summarises the position.

Table- 13
State's Share of Central Taxes & Non-Plan Grants from GOI

(Rs. in Crore)

Items		2008-09 Act	2009-10 Act	2010-11 Est.	2011-12 Est.
1	Share of Central Taxes	5189.89	5339.53	7594.57	9558.26
2	Grants under CFC	561.23	1036.15	602.29	799.06
3	Other non-plan grants	451.72	104.33	109.55	115.02
4	Compensatory grant in lieu of CST	-	378.89	-	-

Non-Plan Revenue Expenditure

82. The major components of non-plan revenue expenditure of GOA are salary & wages, pension, interest payment, devolution and grants-in-aid from SFCs to PRIs/ULBs and other expenditure on general, social and economic services. For the purpose of projection we have adopted the accounts compiled by the C&AG for 2009-10 as the base. In case of salary the base year figure includes a huge sum of Rs.867.44 crores as arrear and projection has been made net of this figure. In respect of other non-plan expenditure (item 5 in the table below) the accounts compiled by C&AG is rather baffling. The figure booked against this item in 2008-09 was Rs.2421 crore, which jumped to Rs.5450 crore in the next year recording an annual increase of 125 percent. This is odd more particularly when salary component is taken out. There could have been some wrong classification which the Commission cannot sort out at this stage. Nevertheless, this inflated figure cannot be adopted as the base. Hence, in this case the Commission has been constrained to adopt the actual of 2008-09 as the base. After firming up the base year figure an annual growth of 5 percent for interest payment and 10 percent in all other cases has been applied over the base year. The position that emerges is shown at Table- 14 below.

Table- 14
Non-Plan Revenue Expenditure

(Rs. in Crore)

Items		2008-09 Act	2009-10 Act	2010-11 Est.	2011-12 Est.
1	Salary & wages (of which arrear)	5583.70	7804.80 (867.44)	7631.10	8394.21
2	Pension	1437.37	1769.28	1946.21	2140.83
3	Interest Payment	1593.33	1832.58	1924.21	2020.42
4	SFC Devolution	97.20	206.16	256.64	-
5	Others	2421.08	5450.47	2929.51	3222.46
Total		11132.68	17063.29	14687.67	15777.92

Pre-Devolution Balance From Current Revenues

83. On the basis of the foregoing analysis and assumptions about the revenue receipt and non-plan revenue expenditure of GOA, the pre-devolution BCR for 2011-12 has been

worked out along with the actuals of 2008-09 and 2009-10 and that estimated for 2010-11. Table- 15 below shows the BCR.

Table- 15
Balance From Current Revenues

(Rs. in Crore)

Items		2008-09 Act	2009-10 Act	2010-11 Est.	2011-12 Pre- devolution
A	Revenue Receipt				
1	State taxes	4150.21	4986.71	5265.40	5791.95
2	Non-Tax Revenue	2271.90	2752.94	3083.29	3453.29
3	Share of Central Taxes	5189.89	5339.53	7594.57	9558.26
4	Non-Plan Grants	1012.95	1519.37	711.84	914.08
	Total – A	12624.95	14598.55	16655.10	19717.58
B	Non-Plan Revenue Expenditure				
1	Salary & Wages (of which arrear)	5583.70 -	7804.80 (867.44)	7631.10 -	8394.21 -
2	Pension	1437.37	1769.28	1946.21	2140.83
3	Interest Payment	1593.33	1832.58	1924.21	2020.42
4	SFC Devolution	97.20	206.16	256.64	
5	Others	2421.08	5450.47	2929.51	3222.46
	Total – B	11132.68	17063.29	14687.67	15777.92
C	BCR (A-B)	(+) 1492.27	(-) 2464.74	(+) 1967.43	(+) 3939.66

84. BCR, indeed, is a genuine indicator of the fiscal health of the State. Therefore, a negative BCR is a matter of concern for the State. In the above table but for the year 2009-10 BCR is positive for all other years. In 2009-10 it became negative mainly because of the impact of pay and pension revision with huge arrears was built in the expenditure stream. On the receipt side, being the terminal year of the award of Twelfth Finance Commission, the flow on account of share of Central taxes was Rs.5340 crores. In the next year the position improved substantially with a favourable dispensation from the Thirteenth Finance Commission the share of Central taxes went up by Rs.2255 crores to Rs.7596 crores. And this trend continued in 2011-12 also. Apparently there is no reason for any departure from this trend because we have adopted a lower growth rate in respect of State's own tax revenue and a higher rate for revenue expenditure compared to the growth rates suggested by the Thirteenth Finance Commission.

Devolution Recommended for PRIs and ULBs

85. The 73rd and the 74th Amendments of the Constitution envisaged three ways of resource transfer from the State to the Panchayats and Municipalities under the aegis of the SFC. These are (i) the distribution between the State and Panchayats/Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them, (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats/Municipalities and (iii) grants-in-aid to the Panchayats/Municipalities from the Consolidated Fund of the State.
86. In regard to distribution of the net proceeds of taxes etc which may be divided between the Union and the States, the successive Central Finance Commissions, beginning from the First upto the Ninth, had favoured the concept of sharing with the States the proceeds of a few selected Union taxes viz, Income Tax and Union Excise Duty, to the exclusion of all other Central taxes from the divisible pool. The net proceeds of these two taxes had been shared with the states at varying percentages as recommended by each Commission. It was the Tenth Finance Commission which, for the first time, had abandoned the age old practice of sharing the proceeds of certain selected taxes with the States. In its place they had taken a global approach of sharing the proceeds of all taxes raised by Government of India. Apart from ensuring greater transparency and certainty, the global approach was considered to be more simple in operation. More importantly, the global sharing was expected to provide the States the benefit of buoyancy in the aggregate tax revenues of Government of India.
87. Following the above approach adopted by the Tenth Finance Commission, a similar view had been taken by the Finance Commission of quite a few States in the matter of sharing State taxes with the local bodies. In case of Assam, the First State Finance Commission had recommended continuation of the existing practice of sharing with local bodies the proceeds of Motor Vehicle Tax, Entertainment Tax and Land Revenue. Nevertheless, they had augmented the existing rates in such a way that the devolution of taxes and duties was pegged at 2 percent of State taxes. However, it was the Second

State Finance Commission which favoured the concept of global sharing of the proceeds of State taxes with the local bodies but excluded non-tax revenues collected by the State and State's share of Central taxes from the purview of sharing. Accordingly, it recommended 3.5 percent of the aggregate collection from State taxes as devolution to local bodies annually. This was supplemented by compensatory grant-in-aid to ULBs for loss of revenue due to closure of check gates. In tune with the recommendations of Second SFC, TASFC also favoured the concept of global sharing of the net proceeds of State taxes with the local bodies to the exclusion of non-tax revenue and State's share of Central taxes. It came up with a generous recommendation of 10 percent of the aggregate collection from State taxes as devolution during the first year and 25 percent during the remaining years. The above tax devolution was supplemented by appropriate grants-in-aid to upgrade skill and physical infrastructure.

88. In the matter of distribution of the net proceeds of taxes etc which may be divided between the State and the Panchayats/Municipalities, this Commission is fully in agreement with the earlier two SFCs of Assam about the global approach of sharing adopted by them. Hence, the net proceeds of all taxes and duties levied and collected by Government of Assam, other than non-tax revenue and its share of Central taxes, shall form part of the divisible pool. However, as stated in foregoing paragraph 18 the yield from Entry tax, Entertainment tax and Electricity duty shall be kept out of the divisible pool. In order to arrive at the net proceeds of taxes and duties, 10 percent of the gross collection, excluding the three taxes mentioned above, shall be deemed to represent collection charges. Accordingly, out of the gross collection 10 percent will be deducted to get the net proceeds. Having done so, the Commission recommends that 14 percent of the net proceeds of all State taxes and duties, other than Entry tax, Entertainment tax and Electricity Duty, shall form the divisible pool for distribution between PRIs and ULBs during 2011-12 in the manner prescribed hereafter. Table – 16 below shows the amount of divisible pool.

Table – 16
Divisible Pool

(Rs. in crore)

Year	Projected Gross tax Revenue	Net Tax Revenue	Divisible Pool 14 percent of Col 3
1	2	3	4
2011-12	5353.92	4818.53	674.60

89. During the first year of our reference period 2011-12 covered by this Interim Report, the size of the Divisible Pool (DP) is pegged at Rs.674.60 crores at 14 percent of the net proceeds of State's own tax revenue projected for that year. However, the revenue gaps of PRIs and ULBs for 2011-12 has been assessed at Rs.610.21 crores on the basis of their current levels of functions and functionaries including some additional measures to upgrade physical infrastructure and delivery of services. Table-17 below shows the category-wise assessment of revenue gaps.

Table- 17
Assessed Revenue Gap for 2011-12

Category	Revenue Gap (Rs. in Crore)
1. PRIs	301.01
2. ULBs (other than GMC)	200.59
3. GMC	108.61
Total	610.21

90. Given size of the DP at Rs.674.60 crores, the Commission felt the need to provide for an incentive fund at the rate of 5 percent of the DP to encourage PRIs/ULBs to improve their performance. This fund should be kept at the disposal of State Government to disburse later on the basis of performance in two basic areas viz, improvement in its own resource mobilization and proper budgeting and accounting of all expenditure defrayed. In respect of performance, Director of Audit (Local Fund) will be the certifying authority. The rural-urban bifurcation of the incentive fund shall be on the basis of 80 per population and 20 percent density of population. The corpus of the incentive fund stands at Rs.33.73 crores @ 5 percent of the DP. And net of incentive fund, the quantum of DP stands reduced to Rs.640.87 crores.

Interse Distribution

91. At the first stage, from the DP of Rs.640.87 crores an amount of Rs.334.28 crores will be distributed as grant to PRIs and ULBs at all levels as per Table- 19 for upgradation of physical infrastructure. This has been done with a view to safeguarding the individual interest of smaller entities which are unlikely to be benefitted from a formula based transfer because of their small size in respect of population, area and taxable capacity. The balance amount of Rs.306.59 crores may be distributed in the following manner.
92. In regard to distribution of the balance amount of Rs.306.59 crores among PRIs and ULBs at all levels and to each individual unit the Commission recommends adoption of the same criteria as enunciated by the Second and slightly modified by the Third SFC. At the first instance, the divisible pool will be apportioned between the PRIs and ULBs on the basis of (i) population and (ii) density of population as per 2001 census figures. Total amount in the divisible pool will be divided 80 percent in proportion to rural and urban population and 20 percent in proportion to the population density of rural and urban areas. The rural-urban apportionment of the divisible pool stands as shown in Table- 18 below.

Table- 18
Rural – Urban Divisible Pool

Year	Size of DP	(Rs. in crore)	
		Rural	Urban
2011-12	306.59	222.94	83.65

93. Having done the rural-urban bifurcation of the divisible pool, the next step would be horizontal distribution of the rural pool among different districts. The Commission recommends that horizontal distribution of the rural part among different districts will be made on the basis of weighted average of three parameters. These are, (i) population 50 percent, (ii) geographical area 25 percent and (iii) per capita District Domestic Product (DDP) net of mining and quarrying 25 percent.
94. In the next stage, the Commission recommends that the district pool will be vertically distributed among the three tiers of PRIs viz, ZP, AP and GP in the ratio of 20:30:50 respectively. In the scheme of devolution adopted by the Second and the Third SFCs,

this inter-tier ratio was kept at 10:30:60 and 20:30:50 respectively. The Commission has retained the ratios recommended by the Third Assam State Finance Commission.

95. In the final stage of devolution of rural part of the divisible pool, the Commission recommends that the shares of each AP and each GP shall be determined on the basis of 2001 census population.
96. In regard to the distribution of urban divisible pool, the Commission recommends that it will be allocated horizontally among the Municipal Corporation, Municipal Boards and Town Committees on the basis of the weighted average of a composite index having four parameters. These are (i) population 50 percent, (ii) geographical area 25 percent, (iii) index of infrastructure 12.5 percent and (iv) per capita tax collection 12.5 percent.

Assigned Revenue

97. In the Constitutional framework, the second category of resource transfer from the State to the Panchayats/Municipalities is the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats/Municipalities. It is the constitutionally assigned job of the SFC to determine the taxes, duties etc which may be assigned to the local bodies. By and large, assignment may be considered in respect of local taxes which are mainly origin based like land revenue, local rates, entertainment tax, entry tax, tax on profession etc. In case of Assam, the local authorities, more importantly, the PRIs are still to be placed on a firm footing fully equipped with administrative machinery and manpower. In this backdrop, it may not be feasible for them to operationalise the taxes assigned to them. Moreover, the base of such taxes being narrow compared to cost of collection, assignment may prove to be counter productive. It would therefore, be administratively more convenient and economic to collect such taxes at the State level and share the net proceeds with the PRIs and ULBs. In fact, the global sharing recommended by the Commission will ensure this.

Grants-in-aid

98. The constitutional mechanism envisaged grants-in-aid from the Consolidated Fund of the State to the Panchayats/Municipalities as the third category of resource transfer from the State to the Local Self Governments. In the matter of recommending grants-in-aid from the Centre to the States, the successive Central Finance Commissions have adopted the following approach:
- (i) revenue gap grant to meet post devolution gap, if any, in non-plan revenue account as assessed by them;
 - (ii) conditional grant to upgrade standards of physical administration to remove inter-State or inter-regional disparities; and
 - (iii) grants for special problem of national concern.
99. From the above approach it is abundantly clear that in Centre-State fiscal relation the main consideration for providing grants-in-aid is to cover the gap in non-plan revenue account that remains even after devolution of taxes and duties. Hence, this sort of grant is not admissible to all States generally but limited to those which are assessed as deficit on non-plan revenue account at post devolution stage. This is a kind of united fund and no conditionality is attached to it .
100. However, in case of PRIs and ULBs this approach of filling up the gap in non-plan revenue account by a grant seems to be untenable. Given the way accounts are maintained and audited now, it is hardly possible to make an accurate and fair assessment of non-plan revenue account position of PRIs and ULBs. In the present context of maintenance of accounts and audit, usually no distinction is made between revenue receipt and capital receipt and for that matter between revenue and capital expenditure. Similarly, no distinction is made between plan and non-plan receipt and expenditure and its revenue and capital components. In view of this no grant-in-aid has been recommended for the purpose of meeting post devolution revenue deficit. On the contrary, special purpose grants-in-aid has been recommended wherever necessary for the purpose of upgrading physical infrastructure and service delivery by the PRIs and ULBs.

101. In the forgoing Table- 7, 8 and 9 an assessment of the non-plan revenue account of PRIs and ULBs has been made. It transpires that in the base year 2008-09 the expenditure on operation and maintenance and service delivery is negligible. Any forecast based on that depressed level would mean acceptance of such low level for the coming years as well. This would run counter to the spirit fiscal decentralization. Hence our assumption about operation and maintenance expenditure during the forecast period 2011-12 has been that which should lead to visible improvement in service delivery coupled with creation of physical infrastructure. Further, the Commission is fully aware that a formula based tax devolution will not serve fully the interest of smaller entities among the PRIs and ULBs having comparatively less population, area and taxable capacity. Hence, in order to safeguard the interest of these smaller entities, the Commission recommends the following special purpose grants-in-aid as shown in Table- 19 below.

Table- 19
GRANTS-IN-AID

Purpose		Grants 2011-12 (Rs. in Crore)	Remark
A	PRIs		
1	ZP Building	5.00	Details at Table- 6
2	Office Building for AP (New)	4.93	
3	Office Building for AP (Extension)	4.07	
4	Multipurpose AP Hall	37.25	
5	GP Office Building (New)	13.24	
6	GP Office Building (Extension)	27.20	
7	Staff Quarter for AP	4.37	
8	Staff Quarter for GP	24.22	
	Total A	120.28	
B	ULBs		
	Upgradation of Physical Infrastructure & Service Delivery		
9	ULBs (other than GMC)	150.00	Details at Annexure I
10	GMC	64.00	
	Total B	214.00	
	Grand Total (A+B)	334.28	

Release of Funds

102. By and large, our dispensation consists of two components viz, tax devolution and grants-in-aid. While tax devolution is a sort of untied fund grant-in-aid is conditional and meant for specific purpose. At the first instance the entire amount recommended by us as devolution and grant may be provided in the State budget under the appropriate major head of account "3604 – Compensation & Assignment to Local Bodies etc". It will show the minor and object head-wise details separately for all tiers of PRIs and all categories of ULBs. The disbursement of fund between different tiers and categories and among individual units of them will be as per the Technical Supplement appended to this Report. At the first stage, SFC Cell under Finance Department will issue an allocation order showing the entitlement of each during the year and circulate it among all stake holders so that they know in advance the fund position and accordingly initiate plan of actions in time. The next step would be on line release of fund by means of a electronic software package to individual bank accounts of the recipient bodies through the respective Drawing & Disbursing Officers.
103. As regards the procedure of release it may be on a monthly, quarterly or half-yearly basis. Usually, GOI follow the procedure of monthly release to the States in respect of devolution recommended by the CFCs. Whereas, GOA releases the fund bi-annually there being no time frame prescribed by TASFC. However, release in two annual instalments frustrates the very purpose because devolution funds are meant to cover salary burden, other contingencies and more importantly provision of core civic services to the citizen. There may be ways and means difficulty for the State Government to increase the frequency of release. In the wake of large scale transfer of funds from the State to the LSGs there is likelihood of ways and means problem for the State. We recognize the reality that in public financial management the inflows and outflows seldom take place on an even keel through out the year. At times when expenditure exceeds the receipt the government runs into ways and means difficulty making it unable to discharge its obligatory liabilities. Nevertheless we cannot ignore the genuine needs of LSGs. The Commission therefore, recommends that tax devolution may be released in quarterly instalments beginning from June each year.

Being untied fund, there will not be any conditionality except that release of any instalment will be subject to utilization of the previous instalment drawn. However, release of funds against grant-in-aid will be subject to submission of Detailed Project Report duly supported by technical sanction and administrative approval from the competent authority.

Monitoring

104. The Commission is aware that there is a High Level Monitoring Committee (HLMC) headed by the Chief Secretary to monitor the grants to local bodies recommended by the Central Finance Commission. However, this Committee is not empowered to review the SFC grants also. In our view the jurisdiction of this Committee may be extended to cover monitoring and utilization of SFC grants also. The Commission therefore, recommends that the High Level Committee headed by the Chief Secretary with the Finance Secretary and the Secretaries of nodal departments may be reconstituted for the purpose of monitoring and proper utilization of SFC grants. The other terms and conditions of the Committee may remain the same as at present.

Accounts and Audit

105. It is imperative that the audit and accounts of PRIs/ULBs are strengthened effectively to deal with huge funds flowing to them. For the sake of transparency and accountability proper maintenance of accounts and its audit regularly are imperatives. In our view the obsolete single entry system of accounts should be fully dispensed with a double entry system. And the present system of cash based accounting should be fully replaced by accrual based system of accounting.
106. In the matter of proper maintenance of accounts and its audit, the primary responsibility of the State Government is to ensure streamlining of the budgetary procedure. The first step in this direction would be to provide the amount in the State budget under the respective major head of account followed by minor and object head-wise classification of all transfers to local bodies. As suggested by the Central Finance Commissions, a Local Body Supplement needs to be placed along with the budget documents. A similar statement needs to be incorporated in the Finance Accounts prepared by C&AG so as to facilitate proper verification of expenditure related to its purpose and for conduct of subsequent audit.
107. It is equally important for the LSGs to prepare their annual budget in the prescribed format and not to incur any expenditure without appropriate budget provision. Similarly, they should maintain monthly accounts in the formats prescribed by the C&AG. The accounting system should invariably conform to the list of codes for each programme, function and activity as suggested by the C&AG. For proper accounts classification specific code should be allotted to each ZP, AP, GP, Municipal Corporation and MB/TC. In the matter of proper maintenance of accounts by the LSGs, the Technical Guidance and Supervision provided by the C&AG should be strictly followed in consultation with the Director of Audit (Local Fund).

Summary of Recommendations

108. The Interim Report has been prepared in accordance with the time table laid down by the Government of Assam vide letter No. FEA (SFC) 110/2009/150 dt 31.12.2010. In terms of notification No FEA (SFC) 110/2009/114 dated April 23, 2010, this Commission's recommendations should cover the five year period 2011-12 to 2015-16. As there are big gaps even now in availability of information from grass root level, it will take some more time to finalise our dispensation for all the five years. In this Interim Report the fiscal transfer to Panchayats and Municipalities for the financial year 2011-12 only are set out. The PRIs and ULBs of Schedule VI Areas are left out of our consideration because the 73rd and the 74th Constitutional Amendments do not extend to such areas. Our recommendations for the remaining four years will be submitted in the Final Report slated for October, 2011.
109. The basic objective of the Commission is to maintain a healthy financial equilibrium between the vertical and horizontal dimensions of transfer so that the mutual interests of the State Government and the LSGs are better served. (Para 14)
110. The Commission maintains that fiscal transfer to PRIs and ULBs are meant to supplement their own resources and not to substitute it. Therefore, a sustained and determined effort needs to be made by the PRIs and ULBs to raise their own revenues from all sources allocated to them. (Para 14)
111. The Commission noted that in case of PRIs framing of relevant Bye-laws laying down the rates of taxes etc are still pending. This has encouraged the PRIs to have a lackadaisical approach in the matter of mobilization of their own resources. In order to motivate the PRIs to become pro-active, the required legal and administrative framework need to be put in place forthwith. (Para 25)
112. Since the reports of the Study Groups on Staffing Pattern for the PRIs and ULBs set up by the government were not made available to the Commission in time, it has not been possible to make any recommendation in this regard in the Interim Report. (Para 33)

113. The PRIs at all levels should be pro-active in mobilization of their internal revenue so that they can meet the expenditure on remuneration and sitting allowance of the elected representatives from their own resources as stipulated in the Assam Panchayat (Administrative) Rules, 2002. (Para 39)
114. In the matter of distribution of the net proceeds of taxes etc between the GOA and the PRIs and ULBs, the Commission recommends that the net proceeds of all taxes and duties levied and collected by the GOA, excluding non-tax revenue and State's share of Central taxes, shall form part of the divisible pool (DP). (Paras 17 & 88)
115. The yield from Entry Tax, Entertainment Tax and Electricity Duty shall also be kept outside the DP. (Paras 18 & 88)
116. Out of the gross collection of State taxes and duties, 10 percent will be deducted as collection charges to get the net proceeds. (Paras 19 & 88)
117. The Commission recommends that 14 percent of the net proceeds of all taxes and duties, other than Entry Tax, Entertainment Tax and Electricity Duty, amounting to Rs.674.60 crores shall be the quantum of the DP for distribution between PRIs and ULBs during 2011-12 as shown in the foregoing Table- 16. (Para 88)
118. In the first stage, out of the DP an incentive fund with a corpus of Rs.33.73 crores at 5 percent of the DP will be created to encourage PRIs/ULBs to improve their performance. With the creation of the incentive fund the DP stands reduced to Rs.640.87 crores. (Para 90)
119. In the next stage, special purpose grants amounting to Rs.120.28 crores to PRIs at all levels, Rs.150 crores to all categories of ULBs and Rs.64 crores to GMC totalling to Rs.334.28 crores will be disbursed as per details at Table- 19. Net of grants-in-aid the DP stands at Rs.306.59 crores. (Para 91)
120. The balance amount of Rs.306.59 crores in the DP will be apportioned between the PRIs and the ULBs at the ratio of 80:20 between population and density of population respectively. (Para 92)

121. Horizontal distribution of the rural DP as between different districts will be on the basis of the weighted average of three parameters viz, population 50 percent, geographical area 25 percent and per capita District Domestic Product (DDP) net of mining and quarrying 25 percent. (Para 93)
122. After horizontal distribution, the inter-tier vertical distribution among the ZPs, APs and GPs will be in the ratio of 20:30:50 respectively. (Para 94)
123. In the final stage of devolution of rural part of the DP, the shares of each AP and GP will be on the basis of 2001 census population. (Para 95)
124. In case of the urban DP, it will be allocated horizontally among the Gauhati Municipal Corporation, Municipal Boards and Town Committees on the basis of the weighted composite index of population 50 percent, geographical area 25 percent, index of infrastructure 12.5 percent and per capita tax collection 12.5 percent. (Para 96)
125. In view of global sharing of the net proceeds of all taxes and duties recommended by the Commission, the assignment of taxes and duties to panchayats and municipalities has not been considered. (Para 97)
126. There are two components of the recommendations viz, tax devolution and grants-in-aid. The tax devolution may be released in quarterly instalments beginning from June. (Para 103)
127. Tax devolution being in the nature of untied fund, there will not be any conditionality except that release of any instalment will be subject to utilization of the previous installment drawn. (Para 103)
128. Release of grant-in-aid will be subject to submission of DPR. (Para 103)
129. A High Level Monitoring Committee headed by the Chief Secretary with Finance Secretary and the Secretaries of nodal departments should be constituted for the purpose of monitoring and proper utilization of SFC grants. (Para 104)

130. The present single entry system of accounts and cash based accounting should be replaced by a double entry system and accrual based system of accounting. (Para 105)
131. GOA has to ensure streamlining of budgetary procedure with a Local Body Supplement in the budget documents and Finance Accounts. (Para 106)
132. LSGs should prepare their annual budget and maintain monthly accounts in the formats prescribed by the C&AG and abide by the Technical Guidance and Supervision provided by the C&AG. (Para 107)

Sd/-
(P.K. Bora)
Chairman

Sd/-
(Arun Kumar)
Member

Sd/-
(Saraswati Prasad)
Member

Sd/-
(Dr. Ashish Bhutani)
Member

Sd/-
(R.S. Prasad)
Member-Secretary

Annexure -I
Statement showing the basic parameters adopted for calculation of grants-in-aid
admissible to the ULBs

(Rs in lakh)

Sl. No.	City/Town	Name of District	Total Population, 2001	Infrastructure index	Inverse Infrastructure Index	25% fund allocated according to population as per census, 2001	75% fund distributed according to backwardness as per inverse infrastructure Index	Total (7+8)
1	2	3	4	5	6	7	8	9
1	Barpeta M. B.	Barpeta	41038	98.12	101.92	80.80	177.20	258.01
2	Barpeta Road M. B.		35725	98.12	101.92	70.34	177.20	247.55
3	Howly T. C.		16730	98.12	101.92	32.94	177.20	210.14
4	Pathsala T. C.		9974	98.12	101.92	19.64	177.20	196.84
5	Sarthebari T. C.		7628	98.12	101.92	15.02	177.20	192.22
6	Sorbhog T. C.		7687	98.12	101.92	15.14	177.20	192.34
7	Bongaigaon M. B.	Bongaigaon	60327	99.40	100.60	118.78	174.92	293.70
8	Abhayapuri T. C.		14673	99.40	100.60	28.89	174.92	203.81
9	Lakhipur M.B	Cachar	9802	110.65	90.38	19.30	157.14	176.44
10	Silchar M.B		142199	110.65	90.38	279.99	157.14	437.13
11	Mongoldoi M. B.	Darrang	23920	114.96	86.99	47.10	151.25	198.34
12	Kharupetia T. C.		17783	114.96	86.99	35.01	151.25	186.26
13	Dhemaji T. C.	Dhemaji	11863	69.14	144.63	23.36	251.48	274.84
14	Silapathar T. C.		22516	69.14	144.63	44.33	251.48	295.81
15	Dhubri M. B.	Dhubri	64168	95.08	105.17	126.35	182.87	309.22
16	Bilasipara T. C.		31171	95.08	105.17	61.38	182.87	244.24
17	Chapar T. C.		18558	95.08	105.17	36.54	182.87	219.41
18	Gauripur T. C.		25002	95.08	105.17	49.23	182.87	232.10
19	Sapatgram T. C.		12126	95.08	105.17	23.88	182.87	206.75
20	Dibrugarh M. B.		Dibrugarh	121893	112.35	89.01	240.01	154.76	394.77
21	Chabua T. C.	17433		112.35	89.01	34.33	154.76	189.08
22	Naharkatia T. C.	15523		112.35	89.01	30.56	154.76	185.32
23	Goalpara M. B.	Goalpara	49037	102.30	97.75	96.55	169.96	266.52
24	Lakhipur T. C.		12547	102.30	97.75	24.70	169.96	194.67
25	Dergaon M. B.	Golaghat	13446	109.39	91.42	26.48	158.95	185.42
26	Golaghat M. B.		33064	109.39	91.42	65.10	158.95	224.05
27	Barpathar T. C.		7079	109.39	91.42	13.94	158.95	172.89
28	Bokakhat T. C.		8844	109.39	91.42	17.41	158.95	176.36
29	Sarupathar T. C.		9922	109.39	91.42	19.54	158.95	178.48
30	Hailakandi M. B.		Hailakandi	29739	128.03	78.11	58.56	135.81	194.36
31	Lala T. C.	10270		128.03	78.11	20.22	135.81	156.03
32	Jorhat M. B.	Jorhat	67588	155.18	64.44	133.08	112.05	245.13
33	Marioni T. C.		20997	155.18	64.44	41.34	112.05	153.39
34	Teok T. C.		5000	155.18	64.44	9.84	112.05	121.89
35	Titabor T. C.		7545	155.18	64.44	14.86	112.05	126.90

Sl. No.	City/Town	Name of District	Total Population, 2001	Infrastructure index	Inverse Infrastructure Index	25% fund allocated according to population as per census, 2001	75% fund distributed according to backwardness as per inverse infrastructure Index	Total (7+8)
1	2	3	4	5	6	7	8	9
36	Palasbari M. B.	Kamrup	5554	98.12	101.92	10.94	177.20	188.14
37	Rangia M. B.		25151	98.12	101.92	49.52	177.20	226.73
38	North Guwahati T. C.		16286	98.12	101.92	32.07	177.20	209.27
39	Karimganj M. B.	Karimganj	52613	124.09	80.59	103.59	140.12	243.71
40	Badarpur T. C.		11297	124.09	80.59	22.24	140.12	162.36
41	North Lakhimpur M. B.	Lakhimpur	54285	118.41	84.45	106.89	146.84	253.73
42	Bihpuria T. C.		10868	118.41	84.45	21.40	146.84	168.24
43	Dhakuakhana T. C.		5000	118.41	84.45	9.84	146.84	156.68
44	Narayanpur T. C.		5000	118.41	84.45	9.84	146.84	156.68
45	Morigaon M.B.	Morigaon	20811	120.64	82.89	40.98	144.12	185.10
46	Hojai M. B.	Nagaon	35718	127.54	78.41	70.33	136.33	206.66
47	Lanka M. B.		34423	127.54	78.41	67.78	136.33	204.11
48	Lumding M.B .		25203	127.54	78.41	49.62	136.33	185.95
49	Nagaon M. B.		107667	127.54	78.41	212.00	136.33	348.32
50	Dhing T. C.		17844	127.54	78.41	35.13	136.33	171.46
51	Doboka T. C.		11058	127.54	78.41	21.77	136.33	158.10
52	Kampur T. C.		5409	127.54	78.41	10.65	136.33	146.98
53	Roha T. C.		5000	127.54	78.41	9.84	136.33	146.17
54	Nalbari M. B.	Nalbari	23183	145.98	68.50	45.65	119.11	164.75
55	Tihu T. C.		4303	145.98	68.50	8.47	119.11	127.58
56	Amguri M. B.	Sivasagar	6997	161.26	62.01	13.78	107.82	121.60
57	Nazira M. B.		13047	161.26	62.01	25.69	107.82	133.51
58	Sivasagar M. B.		53854	161.26	62.01	106.04	107.82	213.86
59	Sonari M. B.		17502	161.26	62.01	34.46	107.82	142.28
60	Moranhat T. C.		5779	161.26	62.01	11.38	107.82	119.20
61	Simaluguri T. C.		11780	161.26	62.01	23.19	107.82	131.02
62	Dhekiajuli M. B.	Sonitpur	25349	89.92	111.21	49.91	193.36	243.28
63	Tezpur M. B.		80575	89.92	111.21	158.65	193.36	352.01
64	Biswanath Charali MB		16825	89.92	111.21	33.13	193.36	226.49
65	Gahpur T. C.		9419	89.92	111.21	18.55	193.36	211.91
66	Rangapara T. C.		18824	89.92	111.21	37.06	193.36	230.43
67	Tinsukia M. B.	Tinsukia	85563	87.09	114.82	168.47	199.65	368.12
68	Digboi T. C.		20553	87.09	114.82	40.47	199.65	240.12
69	Doom Dooma T. C.		19806	87.09	114.82	39.00	199.65	238.64
70	Makum T. C.		15118	87.09	114.82	29.77	199.65	229.41
71	Margherita T. C.		24049	87.09	114.82	47.35	199.65	247.00
	Total -I		1904530	8119.51	6470.27	3750.00	11250.00	15000.00

N.B : Kamrup is taken as Barpeta Index

List of Acronyms

Sl. No.		
1	AP	Anchalik Panchayat
2	ARV	Annual Rateable Value
3	ASEB	Assam State Electricity Board
4	BCR	Balance From Current Revenue
5	BTAD	Bodoland Territorial Area Districts
6	CFC	Central Finance Commission
7	CEO	Chief Executive Officer
8	C&AG	Comptroller and Audit General
9	CPF	Contributory Provident Fund
10	DC	Deputy Commissioner
11	DPR	Detail Project Report
12	DDP	District Domestic Product
13	DP	Divisible Pool
14	DDO	Drawing & Disbursing Officer
15	EO	Executive Officer
16	GP	Gaon Panchayat
17	GOA	Government of Assam
18	GOI	Government of India
19	GDD	Guwahati Development Department
20	GMC	Guwahati Municipal Corporation
21	ICRA	Indian Credit Rating Association
22	LSG	Local Self Government
23	LSGI	Local Self Government Institution
24	MLA	Member of Legislative Assembly
25	MP	Member of Parliament
26	MVT	Motor Vehicle Tax
27	MA	Municipal Administration
28	MB	Municipal Board
29	NIC	National Informatics Centre
30	NGO	Non Government Organisation
31	NTR	Non-Tax Revenue
32	OM	Operation & Maintenance
33	P&RD	Panchayat & Rural Development Department
34	PRI	Panchayati Raj Institution
35	PHE	Public Health Engineering
36	PPP	Public Private Partnership
37	PWD	Public Works Department
38	SFC	State Finance Commission
39	SIRD	State Institute of Rural Development
40	SDO	Sub-divisional Officer
41	TR	Tax Revenue
42	TOR	Terms of Reference
43	TASFC	Third Assam State Finance Commission
44	TFC	Thirteen Finance Commission
45	TC	Town Committee
46	TFC	Twelve Finance Commission
47	ULB	Urban Local Body
48	UC	Utilisation Certificate
49	VAT	Value Added Tax
50	ZP	Zilla Parishad



TECHNICAL SUPPLEMENT
TO
THE PRELIMINARY REPORT
OF
THE FOURTH ASSAM STATE FINANCE COMMISSION
(2011-12)

P.K. Bora
CHAIRMAN

ASSAM SECRETARIAT
DISPUR, GUWAHATI
March, 2011

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Note on the Devolution framework.

1. The Multipliers to be used for distribution of fund under the divisible pool to PRIs and ULBs in Assam have been constructed applying the methodology and variables as recommended by the Third Assam State Finance Commission (TASFC).
2. The Districts under BTAD viz. Kokrajhar, Chirang, Baska and Udalguri as well as the two Hills Districts viz. Karbi-Anglong and N. C. Hills have been excluded for the purpose of construction of the multipliers as these districts fall under Schedule VI of the Indian Constitution and outside the jurisdiction of State Finance Commission. Moreover, forest areas are also not 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 the State of Assam.
3. Because of formation of new districts under BTAD by carving out areas of some of the erstwhile districts, seven districts, namely, Dhubri, Bongaigaon, Barpeta, Nalbari, Kamrup, Darrang and Sonitpur have been affected in terms of area and population. The adjustment of Area and Population figures of these affected districts have been made using the information supplied by the Directorate of Panchayat and Rural Development, Assam. Data related to the forest areas have been obtained from the Forest Department and necessary adjustments have been made accordingly.
4. The following GPs appeared in the Report of the **Second Assam State Finance Commission** (SASFC). These are found to be non existent due to reason mentioned against each.
 - 1) **Ganakkuchi G. P.** — **Included under Barpeta M. B.**
 - 2) Gohpur G. P. — Included in Gohpur T. C.
 - 3) Margherita Nagar & Margherita G. P. — Included in Margherita T. C.
 - 4) Titabor G. P. — Included in Titabor T. C.
 - 5) Raha G.P. — Included in Raha T.C.
5. Kamrup and Kamrup (Metro) are considered as one single district as there exists no separate Zila Parishads. However, for calculation of **per capita NDDP** the data related to only Kamrup district has been considered.

- 6 For estimation of multiplier in respect of Urban Local Bodies the necessary materials have been collected from the Directorate of Municipal Administration, Assam. The Area and Population of 5 Town Committees (Roha, Teok, Titabor, Dhakuakhana and Narayanpur) are approximated because these came into being after the Census of 2001.
- 7 The District Domestic Product (DDP) for the year 2007-2008 has been used for estimation of District Level Indicators for the rural sector. The DDP for the year 2007-2008 has been prepared by the State Income Division of the Headquarters of the Directorate of Economics and Statistics, Assam.

Methodology for distribution of the divisible pool among PRIs and ULBs

- (a) The divisible Pool is first apportioned between PRIs and ULBs on the basis of joint consideration of population and density of **population as per the 2001 Census** giving **80 percent** weightage to population and **20 percent** weightage to population density. The population and density of the **two Hill Districts** viz. 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. The area under forest is also excluded in case of both rural and urban sectors. On the above basis the Rural: Urban ratio is estimated as 0.727159527: 0.272840473.
- (b) The rural leg estimated as per para (a) above is to be allocated to 20 plains districts (considering Kamrup and Kamrup Metro as one) on the basis of rural population as per 2001 Census, rural area (excluding forest area) and per capita net district domestic product pertaining to primary sector net of mining and quarrying for the year 2007-2008 at constant (1999-2000) prices. A composite index has been constructed with the above three parameters giving weightage as follows—

Rural Population	50%
Rural Area	25%
Per Capita DDP of primary sector 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 **year 2007-2008**.
- (d) The district rural fund arrived at as per para (c) above is allocated among ZP / APs / GPs in **the ratio of 20: 30: 50**.
- (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 **2001 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 and Town Committees on the basis of population as per **2001 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%
Area	.....	25%
Infrastructure Index	.....	12.5%
Per capita tax collection	.....	12.5%

The statement at **S-8** provides the ULB-wise projected devolution for year 2011-12.

- (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 2011-12 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 2011–12 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 Directorate of Panchayats and Rural Development. Names and basic parameters for the ULBs are obtained from Director, MAD and Commissioner, GMC.

9. The population figures for the rural areas were provided by Director, P& RD to the Director, Economic and Statistic while preparing the technical supplement to the Ad Interim Report. These data were used for arriving the devolution indices in the technical supplement submitted earlier. Some discrepancies were detected by TASFC – the population figures of Census Towns and Out Growth (OG) areas were not included in the rural population figures provided earlier .It took almost a couple of months to rectify the errors . Finally the figures have been authenticated by (i) Director, Economic and Statistics, (ii) Director, P&RD, (iii) Director, MAD and (iv) Commissioner, GMC.

S-1
Control Parameters for Construction of Devolution Indices

1	Total Population	22913215	
2	Total Rural Population	20198790	
3	Total Urban Population	2714425	
4	Total Rural Area	40658.64	Sq. Km
5	Total Urban Area	672.97	Sq. Km
6	Weightage for Population	80	%
7	Weightage for Density	20	%
8	Rural Leg of DP	0.727159527	
9	Urban Leg of DP	0.272840473	
10	Weight factors for determining 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	20	
b	APs	30	
c	GPs	50	
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	
		2011-12	
	Size of DP (Projects)	3065900000	
	Rural Leg of DP	2229398394	
	Urban Leg of DP	836501606	

S-2

Statement showing the basic parameters to each Zilla Parishads (ZP)

Sl. No.	District Name	Area	Population	Per Capita NDDP for 2007-08 (At Constant 1999-2000 Prices)	Inverse Per Capita NDDP
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	2632.03	1307318	4008	0.000249501
2	BONGAIGAON	1561.80	561963	4512	0.000221631
3	CACHAR	2315.61	1292920	3861	0.000259000
4	DARRANG	1401.06	722965	4929	0.000202881
5	DHEMAJI	2585.52	537565	5913	0.000169119
6	DHUBRI	2024.05	1476066	3285	0.000304414
7	DIBRUGARH	3045.94	1030223	5957	0.000167870
8	GOALPARA	1437.96	760451	3872	0.000258264
9	GOLAGHAT	1947.54	873924	5688	0.000175809
10	HAILAKANDI	679.86	502863	3850	0.000259740
11	JORHAT	2440.20	898091	5201	0.000192271
12	KAMRUP (INCLUDING KAMRUP METRO)	1721.28	1507700	3553	0.000281452
13	KARIMGANJ	1251.77	944066	4440	0.000225225
14	LAKHIMPUR	1905.64	813857	6728	0.000148633
15	MARIGAON	1358.34	730605	5031	0.000198768
16	NAGAON	2918.38	2097147	5512	0.000181422
17	NALBARI	988.46	671015	4017	0.000248942
18	SIVASAGAR	2290.23	954557	5588	0.000178955
19	SONITPUR	3737.18	1530521	5277	0.000189502
20	TINSUKIA	2415.79	984973	5017	0.000199322
	Grand Total	40658.64	20198790	96239	0.00431272

S-3

Statement showing the Multiplying factors to each Zilla Parishads (ZP)

Sl. No.	District Name	Area Index	Population Index	NDDP Index	Composite Index	Multiplying Factor	Minimun allocation (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1	BARPETA	0.06473483	0.06472259	0.05785234	0.06300809	0.00916339	28094025
2	BONGAIGAON	0.03841250	0.02782162	0.05139011	0.03636146	0.00528812	16212836
3	CACHAR	0.05695247	0.06400977	0.06005495	0.06125674	0.00890868	27313137
4	DARRANG	0.03445910	0.03579249	0.04704244	0.03827163	0.00556592	17064541
5	DHEMAJI	0.06359091	0.02661372	0.03921396	0.03900808	0.00567302	17392910
6	DHUBRI	0.04978155	0.07307695	0.07058514	0.06663015	0.00969015	29709028
7	DIBRUGARH	0.07491495	0.05100419	0.03892432	0.05396191	0.00784778	24060521
8	GOALPARA	0.03536665	0.03764834	0.05988434	0.04263692	0.00620077	19010937
9	GOLAGHAT	0.04789978	0.04326616	0.04076515	0.04379931	0.00636982	19529223
10	HAILAKANDI	0.01672117	0.02489570	0.06022654	0.03168478	0.00460798	14127598
11	JORHAT	0.06001676	0.04446261	0.04458223	0.04838106	0.00703615	21572129
12	KAMRUP (INCLUDING KAMRUP METRO)	0.04233491	0.07464309	0.06526095	0.06422051	0.00933971	28634620
13	KARIMGANJ	0.03078731	0.04673874	0.05222346	0.04412206	0.00641676	19673131
14	LAKHIMPUR	0.04686925	0.04029236	0.03446376	0.04047943	0.00588700	18048957
15	MARIGAON	0.03340840	0.03617073	0.04608868	0.03795964	0.00552054	16925430
16	NAGAON	0.07177761	0.10382538	0.04206679	0.08037379	0.01168891	35837040
17	NALBARI	0.02431119	0.03322055	0.05772272	0.03711876	0.00539825	16550499
18	SIVASAGAR	0.05632825	0.04725813	0.04149466	0.04808479	0.00699306	21440031
19	SONITPUR	0.09191601	0.07577291	0.04394015	0.07185049	0.01044935	32036675
20	TINSUKIA	0.05941640	0.04876396	0.04621730	0.05079040	0.00738655	22646409
	Grand Total	1.000000000	1.000000000	1.000000000	1.000000000	0.145431905	445879679

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Statement showing District-wise total devolution to PRIs and ULBs for 2011-12

Sl. No.	District Name	Rural Leg of Divisible Pool (in Rupees)				Urban Leg of Divisible Pool (in Rupees)	Total DP (In Rupees)
		ZP	AP	GP	Total	ULB	
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1	BARPETA	28094025	42141038	70235063	140470126	41044808	181514933
2	BONGAIGAON	16212836	24319255	40532091	81064182	21166602	102230784
3	CACHAR	27313137	40969705	68282842	136565685	36986494	173552179
4	DARRANG	17064541	25596812	42661354	85322707	14028391	99351099
5	DHEMAJI	17392910	26089366	43482276	86964552	14513288	101477840
6	DHUBRI	29709028	44563543	74272571	148545142	38567434	187112576
7	DIBRUGARH	24060521	36090782	60151303	120302605	36794773	157097379
8	GOALPARA	19010937	28516405	47527341	95054683	17534730	112589413
9	GOLAGHAT	19529223	29293834	48823057	97646114	27199125	124845238
10	HAILAKANDI	14127598	21191397	35318995	70637990	18382436	89020426
11	JORHAT	21572129	32358194	53930323	107860647	48602191	156462838
12	KAMRUP (INCLUDING KAMRUP METRO)	28634620	42951930	71586550	143173101	259400969	402574070
13	KARIMGANJ	19673131	29509696	49182827	98365655	17292653	115658308
14	LAKHIMPUR	18048957	27073436	45122393	90244786	27153765	117398551
15	MARIGAON	16925430	25388145	42313576	84627151	5765533	90392685
16	NAGAON	35837040	53755559	89592599	179185198	61390019	240575218
17	NALBARI	16550499	24825748	41376247	82752494	13055576	95808070
18	SIVASAGAR	21440031	32160047	53600079	107200157	44488863	151689021
19	SONITPUR	32036675	48055012	80091687	160183373	46335085	206518458
20	TINSUKIA	22646409	33969614	56616023	113232045	46798870	160030915
	Grand Total	445879679	668819518	1114699197	2229398394	836501606	3065900000

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Statement showing the population share and multiplying factor and projected devolution to the Anchalik Panchayat (ZP wise) during the year 2011-12

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA ZP				
1	BAJALI	115201	0.08812011	0.00121122	3713473
2	BARPETA	101239	0.07744022	0.00106442	3263411
3	BHABANIPUR	182396	0.13951923	0.00191770	5879485
4	CHAKCHAKA	87320	0.06679324	0.00091808	2814736
5	CHANGA	89387	0.06837434	0.00093981	2881365
6	GOBARDHANA	70725	0.05409931	0.00074360	2279801
7	GUMA FULBARI	77040	0.05892981	0.00080999	2483363
8	MANDIA	273271	0.20903177	0.00287316	8808816
9	PAKABETBARI	109164	0.08350225	0.00114775	3518872
10	RUPSHI	127875	0.09781476	0.00134447	4122016
11	SARUKHETRI	73700	0.05637496	0.00077488	2375699
	BARPETA ZP	1307318	1.00000000	0.01374508	42141038
2	BONGAIGAON ZP				
1	BOITAMARI	114089	0.20301870	0.00161038	4937264
2	DANGTOL	121803	0.21674559	0.00171926	5271091
3	MANIKPUR	123808	0.22031344	0.00174756	5357859
4	SRIJANGRAM	104233	0.18548018	0.00147126	4510740
5	TAPATTARY	98030	0.17444209	0.00138371	4242302
	BONGAIGAON ZP	561963	1.00000000	0.00793217	24319255
3	CACHAR ZP				
1	BANSKANDI	78710	0.06087770	0.00081351	2494142
2	BARJALENGA	74822	0.05787056	0.00077333	2370940
3	BINNAKANDI	37465	0.02897704	0.00038722	1187181
4	BORKHOLA	103640	0.08015964	0.00107118	3284117
5	KALAIN	114203	0.08832952	0.00118035	3618834
6	KATIGORAH	82317	0.06366751	0.00085079	2608439
7	LAKHIPUR	51785	0.04005275	0.00053523	1640949

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
8	NARSINGPUR	136354	0.10546205	0.00140929	4320749
9	PALONGHAT	71935	0.05563763	0.00074349	2279457
10	RAJABAZAR	72076	0.05574668	0.00074494	2283925
11	SALCHAPRA	57444	0.04442966	0.00059371	1820270
12	SILCHAR	127217	0.09839511	0.00131486	4031218
13	SONAI	117495	0.09087569	0.00121437	3723150
14	TAPANG	48441	0.03746636	0.00050066	1534986
15	UDHARBOND	119016	0.09205210	0.00123009	3771347
	CACHAR ZP	1292920	1.00000000	0.01336303	40969705
4	DARRANG ZP				
1	BECHIMARI	83333	0.11526561	0.00096234	2950432
2	DOLGAON-SIALMARI	143822	0.19893356	0.00166087	5092065
3	KALAIGAON	71191	0.09847088	0.00082212	2520541
4	PACHIM-MANGALDAI	91288	0.12626891	0.00105420	3232081
5	PUB-MANGALDAI	129799	0.17953705	0.00149893	4595576
6	SIPAJHAR	203532	0.28152400	0.00235041	7206117
	DARRANG ZP	722965	1.00000000	0.00834887	25596812
5	DHEMAJI ZP				
1	BORDOLONI	94398	0.17560295	0.00149430	4581370
2	DHEMAJI	112934	0.21008436	0.00178772	5480968
3	MACHKHOWA	26657	0.04958842	0.00042197	1293730
4	MURKONGSELEK	146189	0.27194665	0.00231414	7094916
5	SISSIBORGAON	157387	0.29277762	0.00249140	7638382
	DHEMAJI ZP	537565	1.00000000	0.00850953	26089366
6	DHUBRI ZP				
1	AGOMANI	121134	0.08206544	0.00119284	3657127
2	BILASIPARA	75817	0.05136423	0.00074659	2288972
3	BIRSING JARUA	118074	0.07999236	0.00116271	3564743
4	CHAPAR SALKOCHA	94464	0.06399714	0.00093021	2851939
5	DEBITOLA	58641	0.03972790	0.00057745	1770416
6	FEKAMARI	124872	0.08459784	0.00122965	3769980

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
7	GAURIPUR	160378	0.10865232	0.00157929	4841932
8	GOLAKGANJ	105389	0.07139857	0.00103779	3181773
9	HATI DHURA	49566	0.03357980	0.00048809	1496435
10	JAMADARHAT	49087	0.03325529	0.00048337	1481973
11	MAHAMAYA	86760	0.05877786	0.00085435	2619350
12	MANKACHAR	164351	0.11134394	0.00161841	4961880
13	NAYERALGA	77695	0.05263654	0.00076508	2345670
14	RUPSHI	92263	0.06250601	0.00090854	2785489
15	SOUTH SALMARA	97575	0.06610477	0.00096085	2945863
	DHUBRI ZP	1476066	1.00000000	0.01453522	44563543
7	DIBRUGHAR ZP				
1	BARBARUAH	147858	0.14352038	0.00168948	5179763
2	JOYPUR	158524	0.15387348	0.00181135	5553414
3	KHOWANG	150530	0.14611400	0.00172001	5273368
4	LAHOWAL	139552	0.13545805	0.00159457	4888787
5	PANITOLA	111666	0.10839013	0.00127593	3911884
6	TENGAKHAT	184445	0.17903405	0.00210753	6461479
7	TINGKHONG	137648	0.13360991	0.00157281	4822086
	DIBRUGHAR ZP	1030223	1.00000000	0.01177168	36090782
8	GOALPARA ZP				
1	BALIJANA	91981	0.12095585	0.00112503	3449226
2	JALESWAR	123634	0.16257984	0.00151218	4636192
3	KHARMUZA	78323	0.10299546	0.00095798	2937060
4	KRISHNAI	85902	0.11296191	0.00105068	3221268
5	KUCHDHOWA	91879	0.12082172	0.00112378	3445401
6	LAKHIPUR	91931	0.12089010	0.00112442	3447351
7	MATIA	103509	0.13611528	0.00126603	3881518
8	RANGJULI	93292	0.12267983	0.00114106	3498388
	GOALPARA ZP	760451	1.00000000	0.00930115	28516405
9	GOLAGHAT ZP				
1	GOLAGHAT CENTRAL	118546	0.1356480	0.00129608	3973649

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
2	GOLAGHAT EAST	88554	0.1013292	0.00096817	2968320
3	GOLAGHAT NORTH	42349	0.0484584	0.00046301	1419534
4	GOLAGHAT SOUTH	195854	0.2241087	0.00214130	6565004
5	GOLAGHAT WEST	179451	0.2053394	0.00196196	6015177
6	GOMARIGURI	104413	0.1194761	0.00114156	3499912
7	KAKODONGA	54955	0.0628830	0.00060083	1842085
8	MORONGI	89802	0.1027572	0.00098182	3010153
	GOLAGHAT ZP	873924	1.00000000	0.00955473	29293834
10	HAILAKANDI ZP				
1	ALGAPUR	105923	0.21063988	0.00145594	4463753
2	HAILAKANDI	107213	0.21320519	0.00147367	4518116
3	KATLICHERRA	59471	0.11826482	0.00081744	2506197
4	LALA	151651	0.30157518	0.00208448	6390799
5	SOUTH HAILAKANDI	78605	0.15631494	0.00108044	3312532
	HAILAKHANDHI ZP	502863	1.00000000	0.00691197	21191397
11	JORHAT ZP				
1	EAST JORHAT	66155	0.07366180	0.00077744	2383563
2	JORHAT CENTRAL	251232	0.27974003	0.00295244	9051882
3	KALIPANI	69038	0.07687194	0.00081132	2487437
4	MADHYA JORHAT	75680	0.08426763	0.00088938	2726748
5	MAJULI	92886	0.10342604	0.00109158	3346680
6	NORTH WEST JORHAT	157957	0.17588084	0.00185629	5691186
7	TITABOR	136334	0.15180422	0.00160218	4912110
8	UJANI MAJULI	48809	0.05434750	0.00057360	1758587
	JORHAT ZP	898091	1.00000000	0.01055422	32358194
12	KAMRUP ZP				
1	BEZERA	77937	0.05169264	0.00072419	2220299
2	BIHDIA JAJIKONA	94637	0.06276912	0.00087937	2696055
3	BOKO	88747	0.05886251	0.00082464	2528258
4	BONGAON	42889	0.02844664	0.00039853	1221838
5	CHAMARIA	150072	0.09953704	0.00139447	4275308

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
6	CHANDRAPUR	64855	0.04301585	0.00060263	1847614
7	CHAYANI BORDUAR	100250	0.06649201	0.00093152	2855960
8	CHAYGAON	65118	0.04319029	0.00060508	1855106
9	DIMORIA	111430	0.07390728	0.00103541	3174460
10	GOROIMARI	86972	0.05768522	0.00080814	2477691
11	HAJO	163503	0.10844531	0.00151927	4657936
12	KAMALPUR	80264	0.05323605	0.00074581	2286591
13	RAMPUR	92032	0.06104132	0.00085516	2621843
14	RANGIA	115856	0.07684287	0.00107654	3300550
15	RANI	84122	0.05579492	0.00078166	2396499
16	SUALKUCHI	89016	0.05904092	0.00082714	2535922
	KAMRUP ZP	1507700	1.00000000	0.014009567	42951930
13	KARIMGANJ ZP				
1	BADARPUR	123398	0.13070908	0.00125809	3857185
2	DULLAVCHERRA	139299	0.14755218	0.00142021	4354220
3	LOWAIRPOA	124263	0.13162533	0.00126691	3884224
4	NORTH KARIMGANJ	114552	0.12133897	0.00116790	3580676
5	PATHERKANDI	132404	0.14024867	0.00134991	4138696
6	RAMKRISHNA NAGAR	100573	0.10653175	0.00102538	3143720
7	SOUTH KARIMGANJ	209577	0.22199401	0.00213672	6550976
	KARIMGANJ ZP	944066	1.00000000	0.00962513	29509696
14	LAKHIMPUR ZP				
1	BIHPURIA	36526	0.04488012	0.00039631	1215059
2	BOGINODI	93022	0.11429772	0.00100931	3094432
3	DHAKUAKHANA	96891	0.11905163	0.00105129	3223137
4	GHILAMORA	63071	0.07749642	0.00068433	2098094
5	KARUNABARI	136604	0.16784767	0.00148218	4544213
6	LAKHIMPUR	105101	0.12913939	0.00114037	3496247
7	NARAYANPUR	117853	0.14480799	0.00127873	3920450
8	NOWBOICHA	107127	0.13162878	0.00116235	3563643
9	TELAHI	57662	0.07085028	0.00062564	1918161

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
	LAKHIMPUR ZP	813857	1.00000000	0.00883050	27073436
15	MARIGOAN ZP				
1	BATRABDABA (Part)	8683	0.01188467	0.00009841	301730
2	BHURBANDHA	110982	0.15190424	0.00125789	3856567
3	DOLONGHAT (Part)	36732	0.05027614	0.00041633	1276418
4	KAPILI (Part)	41498	0.05679950	0.00047035	1442034
5	LAHARIGHAT	187423	0.25653123	0.00212429	6512852
6	MAYONG	255148	0.34922838	0.00289190	8866261
7	MOIRABARI	90139	0.12337583	0.00102165	3132284
	MARIGOAN ZP	730605	1.00000000	0.00828081	25388145
16	NAGOAN ZP				
1	BAJIAGAON	95537	0.04555570	0.00079874	2448872
2	BARHAMPUR	73177	0.03489360	0.00061180	1875725
3	BATADRABA (Part I)	102911	0.04907191	0.00086040	2637888
4	BINNAKANDI	227257	0.10836484	0.00190000	5825213
5	DHALPUKHURI	106181	0.05063117	0.00088773	2721707
6	DOLONGGHAT	41034	0.01956658	0.00034307	1051813
7	JUGIJAN	107842	0.05142320	0.00090162	2764283
8	JURIA	195593	0.09326623	0.00163527	5013579
9	KALIABOR	89228	0.04254733	0.00074600	2287155
10	KAPILI (Part I)	23520	0.01121524	0.00019664	602881
11	KATHIATOLI	185509	0.08845780	0.00155096	4755098
12	KHAGARIJAN	105476	0.05029500	0.00088184	2703636
13	LAWKHOWA	88686	0.04228888	0.00074147	2273262
14	LUMDING	110158	0.05252755	0.00092099	2823648
15	MOIRABARI (Part)	46735	0.02228504	0.00039073	1197945
16	ODALI	88297	0.04210339	0.00073821	2263291
17	PACHIM KALIABOR	84780	0.04042635	0.00070881	2173141
18	PAKHIMORIA	73347	0.03497466	0.00061322	1880082
19	RAHA	134659	0.06421057	0.00112583	3451675
20	RUPAHIHAT	117220	0.05589498	0.00098003	3004666

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
	NAGOAN ZP	2097147	1.00000000	0.01753337	53755559
17	NALBARI ZP				
1	BARIGOG BANBHAG	95833	0.14281797	0.00115645	3545563
2	BARBHAG	62464	0.09308883	0.00075378	2311000
3	BARKHETRI	175686	0.26182127	0.00212007	6499909
4	MADHUPUR	48668	0.07252893	0.00058729	1800585
5	PASCHIM NALBARI	113018	0.16842843	0.00136383	4181362
6	PUB NALBARI	116858	0.17415110	0.00141017	4323431
7	TIHU	58488	0.08716348	0.00070580	2163899
	NALBARI ZP	671015	1.00000000	0.00809738	24825748
18	SIVSAGAR ZP				
1	AMGURI	68385	0.07164056	0.00075148	2303964
2	DEMOW	139722	0.14637366	0.00153540	4707384
3	GAURISAGAR	104570	0.10954820	0.00114912	3523075
4	LAKWA	36710	0.03845763	0.00040340	1236799
5	NAZIRA	153194	0.16048701	0.00168344	5161270
6	PASCHIM ABHOIPUR	80962	0.08481631	0.00088969	2727696
7	SAPEKHATI	139749	0.14640194	0.00153570	4708293
8	SIVASAGAR	116950	0.12251757	0.00128516	3940171
9	SONARI	114315	0.11975712	0.00125620	3851395
	SIVSAGAR ZP	954557	1.00000000	0.01048959	32160047
19	SONITPUR ZP				
1	BAGHMORA	72326	0.04725580	0.00074069	2270878
2	BALIPARA	210646	0.13763026	0.00215722	6613824
3	BEHALI	79166	0.05172487	0.00081074	2485639
4	BIHAGURI	68142	0.04452209	0.00069784	2139510
5	BISWANTAH	47326	0.03092150	0.00048466	1485933
6	BORCHOLA	146020	0.09540542	0.00149539	4584709
7	CHAIDUAR	126437	0.08261043	0.00129484	3969845
8	DHEKIAJULI	195305	0.12760687	0.00200011	6132150
9	GABHARU	121191	0.07918284	0.00124111	3805132

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]
10	NADUAR	87450	0.05713741	0.00089557	2745739
11	PUB CHAIDUAR	113629	0.07424204	0.00116367	3567702
12	RANGAPARA	75976	0.04964061	0.00077807	2385480
13	SAKOMATHA	79667	0.05205221	0.00081587	2501370
14	SOOTEA	107240	0.07006764	0.00109824	3367101
	SONITPUR ZP	1530521	1.00000000	0.01567403	48055012
20	TINSUKIA ZP				
1	GUIJAN	119221	0.12103987	0.00134110	4111677
2	HAPJAN	163288	0.16577916	0.00183680	5631454
3	ITAKHULI	106935	0.10856643	0.00120290	3687960
4	KAKOPATHAR	203352	0.20645439	0.00228748	7013176
5	MARGHERITA	226907	0.23036875	0.00255244	7825537
6	SADIYA	92513	0.09392440	0.00104067	3190576
7	SAIKHOWA	72757	0.07386700	0.00081843	2509233
	TINSUKIA ZP	984973	1.00000000	0.01107982	33969614
	GRAND TOTAL	20198790		0.218147858	668819518

NB : Total APs are 185 . Mairabari AP , Kapili AP , Dolonghat AP , Batatdraba AP fall partly under the jurisdiction of both Morigaon and Nagaon Districts

Statement showing the population share, multiplying factors and projected devolution to the Goan Panchayat (ZP-wise & AP-wise) during the year 2011-12

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
BARPETA	1	BAJALI AP				
	1	BAGHMARA	7020	0.00536977	0.00012301	377146
	2	BAMUNKUCHI	8276	0.00633052	0.00014502	444624
	3	BANDHA SIDHANI	8360	0.00639477	0.00014649	449137
	4	BARBANG	7038	0.00538354	0.00012333	378113
	5	BORBHALUKI	7009	0.00536136	0.00012282	376555
	6	DUBI	7827	0.00598707	0.00013715	420502
	7	DUMURIA	7616	0.00582567	0.00013346	409166
	8	MAGURIA	8587	0.00656841	0.00015047	461333
	9	MANIKPUR	7340	0.00561455	0.00012862	394338
	10	MARIPUR ANANDAPUR	7763	0.00593811	0.00013603	417064
	11	NITYANANDA	7748	0.00592664	0.00013577	416258
	12	PATASARKUCHI	8587	0.00656841	0.00015047	461333
	13	SADERI	8770	0.00670839	0.00015368	471164
	14	SATHISAMUKA MAJARKHAT	6290	0.00481138	0.00011022	337927
	15	TIHU-DEKHATA	6970	0.00533153	0.00012214	374460
		AP Sub-Total	115201	0.08812011	0.00201870	6189121
BARPETA	2	BARPETA AP				
	16	BAGODI	12328	0.00942999	0.00021603	662316
	17	BHELLA	10530	0.00805466	0.00018452	565719
	18	KEOTKUCHI	9443	0.00722319	0.00016547	507321
	19	MADHYA PAKA	11710	0.00895727	0.00020520	629114
	20	NAGAON	7522	0.00575376	0.00013181	404116
	21	PATBAUSHI	6812	0.00521067	0.00011937	365972
	22	PUB PAKA	9624	0.00736164	0.00016864	517045
	23	RADHAKUCHI	9246	0.00707249	0.00016202	496737
	24	SUNDARIDIA	5242	0.00400974	0.00009186	281624
	25	UTTAR PAKA	8966	0.00685832	0.00015711	481694
	26	UTTAR PUB PAKA	9816	0.00750850	0.00017201	527360
		AP Sub-Total	101239	0.07744022	0.00177404	5439019
BARPETA	3	BHAWANIPUR AP				
	27	BAHMURA	14854	0.01136219	0.00026029	798024
	28	CHAULIABARI	9737	0.00744807	0.00017062	523116
	29	DABALIAPARA	12392	0.00947895	0.00021715	665755
	30	DAJRIBARI	13741	0.01051083	0.00024079	738229
	31	DHUMARPATHAR	10127	0.00774639	0.00017746	544068
	32	GAJIA	7865	0.00601613	0.00013782	422544

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	33	GERUAPARA	9744	0.00745343	0.00017075	523492
	34	HATHINAPUR	9473	0.00724613	0.00016600	508933
	35	HAZIPARA	12328	0.00942999	0.00021603	662316
	36	KALBARI	7988	0.00611022	0.00013998	429152
	37	KUMULIPARA	9045	0.00691875	0.00015850	485938
	38	MAIRAMARA	18056	0.01381148	0.00031640	970050
	39	MAJGAON	11287	0.00863371	0.00019778	606389
	40	NIZ BHAWANIPUR	9171	0.00701513	0.00016071	492708
	41	SINGRIMARI	8410	0.00643302	0.00014737	451823
	42	SUKMANAH	9363	0.00716199	0.00016407	503023
	43	SURUPETA	8815	0.00674281	0.00015447	473582
		AP Sub-Total	182396	0.13951923	0.00319617	9799142
BARPETA	4	CHAKCHAKA AP				
	44	FEURA KHOWA	11212	0.00857634	0.00019647	602360
	45	KALAHBANGA	17113	0.01309016	0.00029988	919388
	46	KAMARGAON	7707	0.00589528	0.00013505	414055
	47	MADULIJAR	10664	0.00815716	0.00018687	572919
	48	MEDA	9298	0.00711227	0.00016293	499531
	49	NICHUKA	15116	0.01156260	0.00026488	812100
	50	PUTHIMARI	8787	0.00672139	0.00015398	472078
	51	SHULIAKATA	7423	0.00567804	0.00013008	398797
		AP Sub-Total	87320	0.06679324	0.00153013	4691227
BARPETA	5	CHANGA AP				
	52	BAHARI*	14340	0.01096902	0.00025128	770410
	53	BATGAON	8711	0.00666326	0.00015265	467994
	54	CHENGA MUSALMANPARA	12392	0.00947895	0.00021715	665755
	55	DAKHIN GODHANI	8983	0.00687132	0.00015741	482608
	56	HARIPUR	9114	0.00697152	0.00015971	489645
	57	KACHUMARA	12254	0.00937339	0.00021473	658341
	58	MAHCHARA	8358	0.00639324	0.00014646	449030
	59	NIZ CHENGA	5844	0.00447022	0.00010241	313966
	60	ROUMARI PATHAR	9391	0.00718341	0.00016456	504527
		AP Sub-Total	89387	0.06837434	0.00156635	4802276
BARPETA	6	GOBARDHANA AP				
	61	BAGARIGURI PATHAR	9984	0.00763701	0.00017495	536386
	62	BILASIPARA	8528	0.00652328	0.00014944	458163
	63	GOBARDHANA	9670	0.00739682	0.00016945	519516
	64	KHAIRABARI	24563	0.01878885	0.00043042	1319636
	65	PACHIM HOWLY	8294	0.00634429	0.00014534	445591
	66	UTTAR HOWLY	9686	0.00740906	0.00016973	520376
		AP Sub-Total	70725	0.05409931	0.00123933	3799668

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
BARPETA	7	GUMAFULBARI AP				
	67	AZAD	11771	0.00900393	0.00020627	632392
	68	BOHORI RESERVE	8086	0.00618518	0.00014169	434417
	69	BORBILA	7900	0.00604291	0.00013843	424424
	70	DONGRA	12686	0.00970384	0.00022230	681550
	71	GUMA	13933	0.01065770	0.00024415	748544
	72	KHOLABANDHA	14073	0.01076479	0.00024660	756066
	73	PAZARBHANGA	8591	0.00657147	0.00015054	461548
		AP Sub-Total	77040	0.05892981	0.00134999	4138939
BARPETA	8	MANDIA AP				
	74	AGMANDIA JADABPUR	9941	0.00760412	0.00017420	534076
	75	ALOPATI MAJORCHAR	14403	0.01101721	0.00025239	773795
	76	BAGHBOR	10369	0.00793151	0.00018170	557070
	77	BAGHMARACHAR	10170	0.00777929	0.00017821	546379
	78	BAMUNDONGRA	10485	0.00802024	0.00018373	563302
	79	BHATKUCHI	11006	0.00841876	0.00019286	591292
	80	CHACHRA	5929	0.00453524	0.00010390	318533
	81	CHATALA	8958	0.00685220	0.00015697	481264
	82	DHARAMPUR BHATNAPAITY	16296	0.01246522	0.00028556	875495
	83	DIGHIRPAM	8650	0.00661660	0.00015158	464717
	84	GAJIA	10556	0.00807455	0.00018498	567116
	85	GOBINDAPUR	7989	0.00611098	0.00013999	429205
	86	JANATA	9376	0.00717194	0.00016430	503721
	87	JANIA	14312	0.01094760	0.00025079	768906
	88	JOYPUR SIKARTARL	6661	0.00509516	0.00011672	357859
	89	KADAMTOLA	8234	0.00629839	0.00014429	442368
	90	KADONG	9114	0.00697152	0.00015971	489645
	91	MANDIA	14861	0.01136755	0.00026041	798400
	92	MANIKPUR	8757	0.00669845	0.00015345	470466
	93	MOINBORI	7630	0.00583638	0.00013370	409918
	94	RAMAPARA	7003	0.00535677	0.00012272	376233
	95	SATRA KANARA	23415	0.01791071	0.00041031	1257960
	96	SITOLI	10652	0.00814798	0.00018666	572274
	97	SONABARI	3771	0.00288453	0.00006608	202595
	98	SONAPUR RUVI	8453	0.00646591	0.00014812	454134
	99	TARAKANDI	6001	0.00459031	0.00010516	322401
	100	UZIRACHAR	10279	0.00786266	0.00018012	552235
		AP Sub-Total	273271	0.20903177	0.00478860	14681360
BARPETA	9	PAKABETBARI AP				
	101	DAKHIN BETBARI	10626	0.00812809	0.00018620	570877
	102	DAKHIN PACHIM BETBARI	9368	0.00716582	0.00016416	503292

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	103	DAKHIN PAKA	13474	0.01030660	0.00023611	723885
	104	DAKHIN PUB PAKA	12455	0.00952714	0.00021825	669139
	105	MADHYA BETBARI	10833	0.00828643	0.00018983	581998
	106	PACHIM BETBARI	9230	0.00706026	0.00016174	495878
	107	PACHIM PAKA	16586	0.01268704	0.00029064	891075
	108	PUB BETBARI	9278	0.00709697	0.00016258	498456
	109	UTTAR BETBARI	8918	0.00682160	0.00015627	479115
	110	UTTAR PUB BETBARI	8396	0.00642231	0.00014713	451071
		AP Sub-Total	109164	0.08350225	0.00191291	5864786
BARPETA	10	RUPSHI AP				
	111	BALAIPTAR	9552	0.00730656	0.00016738	513177
	112	BONGHUGI	11445	0.00875456	0.00020055	614877
	113	BORBHITHA	12455	0.00952714	0.00021825	669139
	114	CHIKNI	8717	0.00666785	0.00015275	468317
	115	GUILEZA	8529	0.00652404	0.00014946	458217
	116	HALDIA	11934	0.00912861	0.00020912	641149
	117	ISSABPUR	11241	0.00859852	0.00019698	603918
	118	KALGACHIA	11266	0.00861764	0.00019742	605261
	119	LACHANGA	9694	0.00741518	0.00016987	520806
	120	SAWPUR	14705	0.01124822	0.00025768	790019
	121	TAPASWARA	7849	0.00600389	0.00013754	421684
	122	TITAPANI	10488	0.00802253	0.00018378	563463
		AP Sub-Total	127875	0.09781476	0.00224079	6870026
BARPETA	11	SARUKHETRI AP				
	123	DAKHIN PASCHIM SARUKHETRI	13601	0.01040374	0.00023833	730708
	124	DAKHIN PUB SARUKHETRI	11505	0.00880046	0.00020161	618101
	125	MADHYA PASCHIM SARUKHETRI	8548	0.00653858	0.00014979	459237
	126	MADHYA SARUKHETRI	9271	0.00709162	0.00016246	498080
	127	PASCHIM SARUKHETRI	14659	0.01121303	0.00025687	787548
	128	PUB SARUKHETRI	9298	0.00711227	0.00016293	499531
	129	UTTAR PUB SARUKHETRI	6818	0.00521526	0.00011947	366294
		AP Sub-Total	73700	0.05637496	0.00129146	3959499
		GRAND BARPETA ZP	1307318	1.00000000	0.02290847	70235063
BONGAIGAON	1	BOITAMARI AP				
	1	BALAPARA	12603	0.02242674	0.00029649	909003
	2	BOITAMARY	6893	0.01226593	0.00016216	497164
	3	CHALANTAPRA	9396	0.01671996	0.00022104	677695
	4	DHONTOLA	8007	0.01424827	0.00018837	577512
	5	GHILAGURI	9873	0.01756877	0.00023226	712099
	6	JOGIGHOPA	13643	0.02427740	0.00032095	984014
	7	KABAITARI	10415	0.01853325	0.00024501	751191

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	8	KHAGARPUR	7439	0.01323753	0.00017500	536545
	9	ODUBI	9540	0.01697621	0.00022443	688081
	10	PACHIM MAJER ALGA	4598	0.00818203	0.00010817	331635
	11	PUB MAJER ALGA	4383	0.00779945	0.00010311	316128
	12	SANKARGHOLA	9451	0.01681783	0.00022234	681662
	13	SOUTH BAITAMARY	7848	0.01396533	0.00018463	566044
		AP Sub-Total	114089	0.20301870	0.00268397	8228773
BONGAIGAON	2	DANGTOL AP				
	14	ATUGAON	6367	0.01132993	0.00014978	459226
	15	BAMUNITILA	5567	0.00990635	0.00013096	401525
	16	BIDYAPUR	9040	0.01608647	0.00021267	652018
	17	BONGAIGAON	7116	0.01266276	0.00016741	513248
	18	CHAPRAKATA	7610	0.01354182	0.00017903	548878
	19	CHIKIBIKI	5543	0.00986364	0.00013040	399794
	20	CHIPONSILA	5535	0.00984940	0.00013021	399217
	21	CHOKAPARA	7284	0.01296171	0.00017136	525365
	22	DANGTOL*	8213	0.01461484	0.00019321	592370
	23	DHALIGAON*	6455	0.01148652	0.00015186	465573
	24	DOLAIGAON	21824	0.03883530	0.00051341	1574076
	25	KAKRAGAON	4906	0.00873011	0.00011541	353850
	26	MULAGAON	7200	0.01281223	0.00016938	519307
	27	NORTH BOITAMARI	7509	0.01336209	0.00017665	541593
	28	POPRAGAON	7390	0.01315033	0.00017385	533010
	29	TILOKGAON	4244	0.00755210	0.00009984	306102
		AP Sub-Total	121803	0.21674559	0.00286544	8785152
BONGAIGAON	3	MANIKPUR AP				
	30	ALUKHUNDA	7182	0.01278020	0.00016896	518008
	31	BAGHMARA CHAURAGURI	7765	0.01381764	0.00018267	560058
	32	BASHBARI SALABILA	12627	0.02246945	0.00029705	910734
	33	BHANDARA	10795	0.01920945	0.00025395	778599
	34	DANGAIGAON	5754	0.01023911	0.00013536	415012
	35	GORAIMARI	12771	0.02272570	0.00030044	921120
	36	HAPACHARA	15139	0.02693950	0.00035615	1091914
	37	JHAOBARI	9717	0.01729117	0.00022859	700847
	38	MANIKPUR	9645	0.01716305	0.00022690	695654
	39	NOAPARA	12463	0.02217762	0.00029319	898905
	40	PALENGBARI	8882	0.01580531	0.00020895	640622
	41	PATILADAHA	11068	0.01969525	0.00026038	798290
		AP Sub-Total	123808	0.22031344	0.00291261	8929764
BONGAIGAON	4	SRIJANGRAM AP				
	42	AMBARI BAREGARH	7323	0.01303111	0.00017228	528178

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	43	BALARCHAR MATRAGHOLA	5209	0.00926929	0.00012254	375704
	44	CHAKRABHUM	6900	0.01227839	0.00016232	497669
	45	DEOHATI	8783	0.01562914	0.00020662	633482
	46	GOLAPARA BANGLAPARA	7499	0.01334429	0.00017642	540872
	47	JOPEA	8076	0.01437105	0.00018999	582489
	48	KACHERIPATI	7583	0.01349377	0.00017839	546931
	49	KIRTONPARA	8019	0.01426962	0.00018865	578378
	50	KOKAIJANA	11147	0.01983583	0.00026224	803987
	51	KOKILA	8374	0.01490134	0.00019700	603982
	52	NORTH SALMARA	8192	0.01457747	0.00019272	590855
	53	NUMBERPARA CHAKLA	10009	0.01781078	0.00023546	721908
	54	SRIJANGRAM	7119	0.01266809	0.00016748	513464
		AP Sub-Total	104233	0.18548018	0.00245210	7517900
BONGAIGAON	5	TAPATTARY AP				
	55	BORIGAON	6103	0.01086015	0.00014357	440184
	56	BORJANA	7698	0.01369841	0.00018110	555225
	57	KALBARI	11113	0.01977532	0.00026144	801535
	58	LENGITISINGA	8409	0.01496362	0.00019782	606507
	59	MALEGARH	8731	0.01553661	0.00020540	629731
	60	MERERCHAR	8617	0.01533375	0.00020272	621509
	61	NASATRA BAGHEKHAITI	6786	0.01207553	0.00015964	489446
	62	PACHANIA KHORAGAON	9690	0.01724313	0.00022796	698900
	63	PIRADHORA	13091	0.02329513	0.00030797	944200
	64	RANGAPANI	9673	0.01721288	0.00022756	697674
	65	SANTOSH PUR DUMERGURI	8119	0.01444757	0.00019100	585590
		AP Sub-Total	98030	0.17444209	0.00230618	7070503
		BONGAIGOAN ZP	561963	1.00000000	0.01322029	40532091
CACHAR	1	BANSKANDI AP				
	1	BADRI - CHANDRAPUR	7964	0.00615970	0.00013719	420602
	2	BADRIPAR	7004	0.00541720	0.00012065	369901
	3	BANSKANDI	8047	0.00622390	0.00013862	424985
	4	DOLUGRAM	5400	0.00417659	0.00009302	285190
	5	DUNGRI PAR	6773	0.00523853	0.00011667	357702
	6	GOBINDAPUR - ALGAPUR	6066	0.00469171	0.00010449	320363
	7	KAPTANPUR	9603	0.00742737	0.00016542	507162
	8	PALERBOND	6853	0.00530041	0.00011805	361927
	9	RUPAILBALI	8288	0.00641030	0.00014277	437713
	10	SHINGERBOND	5445	0.00421140	0.00009380	287566
	11	TARAPUR -MANIPUR	7267	0.00562061	0.00012518	383791
		AP Sub-Total	78710	0.06087770	0.00135585	4156903
CACHAR	2	BARJALENGA AP				

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	12	AIRONGMARA	7854	0.00607462	0.00013529	414792
	13	BAG&BAHAR	6708	0.00518826	0.00011555	354269
	14	BARJALENGA	6691	0.00517511	0.00011526	353371
	15	BHORAKHAI	9406	0.00727501	0.00016203	496758
	16	DHUARBOND	8505	0.00657813	0.00014651	449174
	17	GHUNGHUR	8439	0.00652709	0.00014537	445688
	18	LOARBOND	6594	0.00510008	0.00011359	348248
	19	NOYABIL	7089	0.00548294	0.00012211	374391
	20	SILCOORIE	6952	0.00537698	0.00011975	367155
	21	TARUTAJABARI	6584	0.00509235	0.00011342	347720
		AP Sub-Total	74822	0.05787056	0.001288876	3951566
CACHAR	3	BINNAKANDI AP				
	22	BINNAKANDI	5591	0.00432432	0.00009631	295277
	23	BINNAKANDI BAGAN	6014	0.00465149	0.00010360	317617
	24	BUALI CHENGJUR	9671	0.00747997	0.00016659	510753
	25	CHOTO-MAMDA	5593	0.00432587	0.00009634	295382
	26	DILKUSH	5011	0.00387572	0.00008632	264645
	27	PABDA	5585	0.00431968	0.00009621	294960
		AP Sub-Total	37465	0.02897704	0.000645368	1978635
CACHAR	4	BORKHOLA AP				
	28	BADARPUR-MASHIMPUR	8396	0.00649383	0.00014463	443417
	29	BORKHOLA	6456	0.00499335	0.00011121	340960
	30	BORO-RAMPUR	8021	0.00620379	0.00013817	423612
	31	CHANDRANATHPUR	6807	0.00526483	0.00011726	359497
	32	CHESRI	8724	0.00674752	0.00015028	460740
	33	CHOTO-DUDHPATIL	8549	0.00661216	0.00014726	451497
	34	DOLU	9720	0.00751787	0.00016744	513341
	35	DUDHPATIL	8467	0.00654874	0.00014585	447167
	36	HATICHARA	8011	0.00619605	0.00013800	423084
	37	JAROILTOLA	8000	0.00618754	0.00013781	422503
	38	MACHUGHAT	9165	0.00708861	0.00015788	484030
	39	SONAPUR	8324	0.00643814	0.00014339	439615
	40	SUBONG	5000	0.00386722	0.00008613	264064
		AP Sub-Total	103640	0.08015964	0.001785292	5473528
CACHAR	5	KALAIN AP				
	41	BHAIRABPUR	9071	0.00701590	0.00015626	479066
	42	BIHARA	6593	0.00509931	0.00011357	348195
	43	BURUNGA	7583	0.00586502	0.00013062	400480
	44	GARER VITAR	8202	0.00634378	0.00014129	433171
	45	GUMRA BAZAR	6613	0.00511478	0.00011391	349252
	46	JALALPUR	7135	0.00551852	0.00012291	376820

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	47	KALAIN	9078	0.00702132	0.00015638	479435
	48	KALIBARI	6118	0.00473192	0.00010539	323109
	49	KHELMA	7792	0.00602667	0.00013422	411518
	50	KURKURI	5094	0.00393992	0.00008775	269029
	51	KUSHIARKUL	7792	0.00602667	0.00013422	411518
	52	LAKHIPUR	8113	0.00627494	0.00013975	428471
	53	MOHADEBPUR	8815	0.00681790	0.00015185	465546
	54	PAIKHAN DIGARKHAL	9078	0.00702132	0.00015638	479435
	55	SEWTHI	7126	0.00551156	0.00012275	376345
		AP Sub-Total	114203	0.08832952	0.00196725	6031391
CACHAR	6	KATIGORAH AP				
	56	DUDHPUR - GANIRGRAM	8207	0.00634765	0.00014137	433435
	57	FULBARI	7890	0.00610247	0.00013591	416694
	58	GOBINDAPUR	7266	0.00561984	0.00012516	383738
	59	HARINAGAR	9377	0.00725258	0.00016153	495226
	60	KATIGORAH	9615	0.00743666	0.00016563	507796
	61	KATHIRAIL	8800	0.00680630	0.00015159	464753
	62	LABOURPUTA	8054	0.00622931	0.00013874	425355
	63	RAJTILA	7582	0.00586425	0.00013061	400427
	64	SHIDDESHWAR	8543	0.00660752	0.00014716	451181
	65	TARINIPUR	6983	0.00540095	0.00012029	368792
		AP Sub-Total	82317	0.06366751	0.001417985	4347399
CACHAR	7	LAKHIPUR AP				
	66	DEEGLI-BAHADUR	7333	0.00567166	0.00012632	387277
	67	FULERTOL	7508	0.00580701	0.00012933	396519
	68	GIRIGHAT	8218	0.00635616	0.00014156	434016
	69	LAKHINAGAR	5285	0.00408765	0.00009104	279116
	70	LAKHIPUR NOYA GRAM	9618	0.00743898	0.00016568	507954
	71	POILAPOL	6854	0.00530118	0.00011807	361980
	72	SRIBAAR	6969	0.00539012	0.00012005	368053
		AP Sub-Total	51785	0.04005275	0.000892043	2734916
CACHAR	8	NARSINGPUR AP				
	73	13-SONAI	8551	0.00661371	0.00014730	451603
	74	BHAGA BAZAR	7593	0.00587275	0.00013080	401008
	75	CHANDPUR	6943	0.00537002	0.00011960	366680
	76	CHANNIGHAT	7857	0.00607694	0.00013534	414951
	77	CLEVER HOUSE	7414	0.00573431	0.00012771	391555
	78	DARBI	6627	0.00512561	0.00011416	349991
	79	DHOLAI	6938	0.00536615	0.00011951	366416
	80	JAMALPUR	8129	0.00628732	0.00014003	429316
	81	JEEVAN GRAM	7607	0.00588358	0.00013104	401748

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	82	KAZIDAHAR	7813	0.00604291	0.00013459	412627
	83	NAGDIRGRAM	7927	0.00613108	0.00013655	418648
	84	NARSINGPUR	6876	0.00531819	0.00011845	363141
	85	PANIBORA	7861	0.00608004	0.00013541	415162
	86	PUTIKHAL	7865	0.00608313	0.00013548	415373
	87	RAJNAGAR	7307	0.00565155	0.00012587	385904
	88	SAPTAGRAM	7028	0.00543576	0.00012106	371169
	89	SATHKORAKANDI	8236	0.00637008	0.00014187	434967
	90	SHEORARTOL	7782	0.00601893	0.00013405	410990
		AP Sub-Total	136354	0.10546205	0.002348821	7201249
CACHAR	9	PALONGHAT AP				
	91	BHUBANDAHAR	10915	0.00844213	0.00018802	576453
	92	BHUBANHIL	6900	0.00533676	0.00011886	364409
	93	DARMIKHAL	7692	0.00594932	0.00013250	406237
	94	DIDARKUSH	9127	0.00705921	0.00015722	482023
	95	GANGANAGAR	7692	0.00594932	0.00013250	406237
	96	MOHANKHAL- RAMMANIKPUR	7153	0.00553244	0.00012322	377771
	97	MONIYAR KHAL	6045	0.00467546	0.00010413	319254
	98	PALONGHAT	8400	0.00649692	0.00014470	443628
	99	RUKNI	8011	0.00619605	0.00013800	423084
		AP Sub-Total	71935	0.055637626	0.001239145	3799095
CACHAR	10	RAJABAZAR AP				
	100	BALADHAN KANAKPUR	6666	0.00515577	0.00011483	352051
	101	BARTHAL THAILU	8246	0.00637781	0.00014204	435495
	102	DEWAN	6634	0.00513102	0.00011428	350361
	103	DIGLEE LAKHICHARA	6002	0.00464221	0.00010339	316983
	104	HARINAGAR	8786	0.00679547	0.00015135	464014
	105	JOYPUR - KAMRANGA	7994	0.00618290	0.00013770	422186
	106	JOYPUR LANGLACHARA	7603	0.00588049	0.00013097	401536
	107	KANAKPUR DOLOICHARA	7476	0.00578226	0.00012878	394829
	108	LABOC	5919	0.00457801	0.00010196	312599
	109	NARAYANPUR	6750	0.00522074	0.00011627	356487
		AP Sub-Total	72076	0.055746682	0.001241574	3806542
CACHAR	11	SALCHAPRA AP				
	110	BARJATRAPUR	6697	0.00517975	0.00011536	353688
	111	BHANGARPAR	6581	0.00509003	0.00011336	347562
	112	BURIBAIL	6599	0.00510395	0.00011367	348512
	113	KRISHNAPUR BHAIKAB NAGAR	6521	0.00504362	0.00011233	344393
	114	KUMARPARA-NIZ-JOYNAGAR	8714	0.00673978	0.00015011	460212
	115	RAJNAGAR	7152	0.00553166	0.00012320	377718
	116	SALCHAPRA	6921	0.00535300	0.00011922	365518

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	117	SRIKUNA	8259	0.00638787	0.00014227	436182
		AP Sub-Total	57444	0.044429663	0.000989525	3033784
CACHAR	12	SILCHAR AP				
	118	AMBIKAPUR	8851	0.00684574	0.00015247	467447
	119	BAGADAHAR BARJURAI	7542	0.00583331	0.00012992	398315
	120	BERENGA	7642	0.00591065	0.00013164	403596
	121	GUNGUR PURBA	7603	0.00588049	0.00013097	401536
	122	KANAKPUR***	17355	0.01342310	0.00029896	916568
	123	MADHURBOND***	15594	0.01206107	0.00026862	823564
	124	MEHERPUR*	16589	0.01283065	0.00028576	876113
	125	NIYAIRGRAM BAGPUR	8490	0.00656653	0.00014625	448381
	126	RAMNAGAR - TARAPUR**	14847	0.01148331	0.00025575	784113
	127	TARAPUR	7553	0.00584182	0.00013011	398896
	128	THUPKHANA	7090	0.00548371	0.00012213	374443
	129	VAJANTHIPUR	8061	0.00623472	0.00013886	425725
		AP Sub-Total	127217	0.098395106	0.002191427	6718697
CACHAR	13	SONAI AP				
	130	DAKSHIN KRISHNAPUR	8207	0.00634765	0.00014137	433435
	131	DAKSHIN MOHANPUR	8417	0.00651007	0.00014499	444526
	132	DAKSHIN SAYEEDPUR	9624	0.00744362	0.00016578	508271
	133	HATHIKHAL	8426	0.00651703	0.00014515	445001
	134	KACHUDARAM	8512	0.00658355	0.00014663	449543
	135	NUTUN RAMNAGAR	8235	0.00636930	0.00014186	434914
	136	RANGIRGHAT	9027	0.00698187	0.00015550	476742
	137	SAIDPUR	8122	0.00628190	0.00013991	428946
	138	SILDHUBI	9590	0.00741732	0.00016520	506476
	139	SONABARIGHAT	8430	0.00652012	0.00014521	445213
	140	SUNDARI	8559	0.00661990	0.00014744	452026
	141	SWADHIN BAZAR	8542	0.00660675	0.00014714	451128
	142	UTTAR KRISHNAPUR*	13804	0.01067661	0.00023779	729029
		AP Sub-Total	117495	0.090875692	0.002023957	6205251
CACHAR	14	TAPANG AP				
	143	BARASANGAN	7600	0.00587817	0.00013092	401378
	144	CHENGKURI	4078	0.00315410	0.00007025	215371
	145	DIGAR SRIKONA ALOMBAG	8294	0.00641494	0.00014287	438030
	146	INDRAGARH	7523	0.00581861	0.00012959	397311
	147	KATHAL	7038	0.00544349	0.00012124	371697
	148	ROSEKANDI	5908	0.00456950	0.00010177	312019
	149	TAPANG	8000	0.00618754	0.00013781	422503
		AP Sub-Total	48441	0.037466355	0.00083444	2558309
CACHAR	15	UDHARBOND AP				

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	150	ARKATIPUR	7082	0.00547752	0.00012199	374021
	151	DAYAPUR	8031	0.00621152	0.00013834	424140
	152	GOSAIPUR-DURGANAGAR	7581	0.00586347	0.00013059	400375
	153	KASHIPUR	5685	0.00439702	0.00009793	300241
	154	KHASHPUR	7592	0.00587198	0.00013078	400955
	155	KUMBHA	8354	0.00646134	0.00014391	441199
	156	LARSING	8856	0.00684961	0.00015255	467711
	157	MADHURA	9064	0.00701049	0.00015614	478696
	158	MAJHARGRAM	6601	0.00510550	0.00011371	348618
	159	PANGRAM	8353	0.00646057	0.00014389	441146
	160	RONGPUR	10708	0.00828203	0.00018445	565520
	161	SALGANGA	8970	0.00693778	0.00015452	473732
	162	TIKALPAR	6629	0.00512715	0.00011419	350097
	163	UDHARBOND*	15510	0.01199610	0.00026717	819128
		AP Sub-Total	119016	0.092052099	0.002050158	6285579
		CACHAR ZP	1292920	1.00000000	0.02227171	68282842
DARRANG	1	BECHIMARI AP				
	1	BALIGAON	11712	0.01619995	0.00022542	691112
	2	BARJHAR	7191	0.00994654	0.00013840	424333
	3	BECHIMARI	11715	0.01620410	0.00022548	691289
	4	CHAKARABASTI KHOIRAKATA	10085	0.01394950	0.00019410	595105
	5	DAIPAM	9017	0.01247225	0.00017355	532083
	6	DALGAON	9761	0.01350135	0.00018787	575986
	7	LALPOOL	11492	0.01589565	0.00022118	678130
	8	NO. 5 BARUAJHAR	12360	0.01709626	0.00023789	729350
		AP Sub-Total	83333	0.115265608	0.001603897	4917387
DARRANG	2	DOLGAON SIALMARI AP				
	9	ARIMARI	6136	0.00848727	0.00011810	362078
	10	BARUAJHAR	14458	0.01999820	0.00027827	853150
	11	BAHABARI	16161	0.02235378	0.00031105	953642
	12	BIHUDIA	15991	0.02211864	0.00030778	943611
	13	FAKIRPARA	16893	0.02336628	0.00032514	996837
	14	GALANDI	12056	0.01667577	0.00023204	711411
	15	KALYAN	14538	0.02010886	0.00027981	857871
	16	KHAJUABIL (Partly)	9486	0.01312097	0.00018258	559758
	17	SHYAMPUR	24565	0.03397813	0.00047280	1449553
	18	SILBORI	13538	0.01872566	0.00026056	798862
		AP Sub-Total	143822	0.198933558	0.002768119	8486775
DARRANG	3	KALAIGAON AP				
	19	BARBAGAN	6000	0.00829916	0.00011548	354053
	20	BHEBHERIBIL	6121	0.00846652	0.00011781	361193

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	21	BHURARGARH	6020	0.00832682	0.00011587	355233
	22	LAKHIMPUR	5958	0.00824106	0.00011467	351575
	23	NAMKHOLA	5085	0.00703354	0.00009787	300060
	24	OUTOLA	7332	0.01014157	0.00014112	432653
	25	PANBARI	5833	0.00806816	0.00011227	344199
	26	RAJAPUKHURI	11810	0.01633551	0.00022731	696895
	27	SHYAMTILA	12086	0.01671727	0.00023262	713181
	28	TENGABARI	4946	0.00684127	0.00009519	291858
		AP Sub-Total	71191	0.09847088	0.001370202	4200901
DARRANG	4	PACHIM MANGALDAI AP				
	29	AULACHOWKA	7740	0.01070591	0.00014897	456729
	30	CHAMUAPARA	7676	0.01061739	0.00014774	452952
	31	CHAPAI (Partly)	9232	0.01276964	0.00017769	544770
	32	DAHI	6833	0.00945136	0.00013151	403208
	33	JALJALI	7216	0.00998112	0.00013889	425808
	34	JANARAM CHOWKA	7993	0.01105586	0.00015384	471658
	35	NAGARBAHI	6703	0.00927154	0.00012901	395537
	36	OUTOLA (Partly)	6705	0.00927431	0.00012905	395655
	37	RAMHARI	7148	0.00988706	0.00013758	421795
	38	RANGAMATI	10147	0.01403526	0.00019530	598763
	39	ROWMARI	6327	0.00875146	0.00012177	373349
	40	UPAHUPARA	7568	0.01046800	0.00014566	446579
		AP Sub-Total	91288	0.126268907	0.001757005	5386802
DARRANG	5	PUB MANGALDAI AP				
	41	ABHAYPUKHURI	8323	0.01151231	0.00016019	491131
	42	BALABARI	15122	0.02091664	0.00029105	892332
	43	BANDIA	14286	0.01976029	0.00027496	843001
	44	CHAULKHOWA	9985	0.01381118	0.00019218	589204
	45	CHERPUR	4040	0.00558810	0.00007776	238396
	46	DHULA	19992	0.02765279	0.00038478	1179705
	47	KHATANIAPARA	10143	0.01402972	0.00019522	598527
	48	MOAMARI	12475	0.01725533	0.00024010	736136
	49	ONDALAJHAR	11515	0.01592747	0.00022163	679487
	50	OJHAGAON	10267	0.01420124	0.00019761	605844
	51	PUTHIMARI	13651	0.01888197	0.00026274	805530
		AP Sub-Total	129799	0.179537045	0.00249822	7659293
DARRANG	6	SIPAJHAR AP				
	52	BARAMPUR	7475	0.01033937	0.00014387	441091
	53	BAZNAPATHAR	16351	0.02261659	0.00031471	964854
	54	BONMAJHA	10080	0.01394258	0.00019401	594809
	55	BORDOULGURI	7937	0.01097840	0.00015276	468353

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	56	BURHA	9464	0.01309054	0.00018215	558460
	57	BURHINAGAR	7957	0.01100607	0.00015315	469534
	58	BYASPORA	5352	0.00740285	0.00010301	315816
	59	CHENGELIAJHAR	8899	0.01230903	0.00017128	525120
	60	DEOMOMOI	7714	0.01066995	0.00014847	455194
	61	DEVANANDA	6372	0.00881370	0.00012264	376005
	62	DIPILA	7373	0.01019828	0.00014191	435072
	63	DUMUNICHOWKI	7659	0.01059387	0.00014741	451949
	64	DUNI	8766	0.01212507	0.00016872	517272
	65	GANESHKUWARI	8416	0.01164095	0.00016198	496619
	66	GARUKHURI	6417	0.00887595	0.00012351	378660
	67	GHORABANDHA	7479	0.01034490	0.00014395	441327
	68	HAZARIKAPARA	6780	0.00937805	0.00013049	400080
	69	KURUA	6640	0.00918440	0.00012780	391819
	70	LOKRAI	8887	0.01229243	0.00017105	524412
	71	MAROI	8468	0.01171288	0.00016298	499687
	72	PATHARIGHAT	5950	0.00823000	0.00011452	351103
	73	SANOWA	10655	0.01473792	0.00020508	628740
	74	SARABARI	7822	0.01081933	0.00015055	461567
	75	SIPAJHAR	7687	0.01063260	0.00014795	453601
	76	TURAI	6932	0.00958829	0.00013342	409050
		AP Sub-Total	203532	0.281524002	0.003917347	12010195
		DARRANG ZP	722965	1.00000000	0.01391479	42661354
DHEMAJI	1	BORDOLONI AP				
	1	BHEBELI	6362	0.01183485	0.00016785	514606
	2	BORBAM	5539	0.01030387	0.00014614	448036
	3	BORDOLONI	8323	0.01548278	0.00021959	673226
	4	GOGAMUKHA	9822	0.01827128	0.00025913	794477
	5	JOYRAMPUR	4931	0.00917284	0.00013009	398856
	6	KACHUTOLI	12076	0.02246426	0.00031860	976797
	7	LATAK	6928	0.01288774	0.00018278	560388
	8	MADHYA MINGMANG	5188	0.00965093	0.00013687	419644
	9	MICHAMARI	5740	0.01067778	0.00015144	464294
	10	MINGMANG	10301	0.01916233	0.00027177	833222
	11	NAHARBARI	7813	0.01453406	0.00020613	631974
	12	NALBARI	6324	0.01176416	0.00016685	511532
	13	UKHAMATI	5051	0.00939607	0.00013326	408563
		AP Sub-Total	94398	0.17560295	0.002490497	7635616
DHEMAJI	2	DHEMAJI AP				
	14	AJUHA	4677	0.00870034	0.00012339	378311
	15	ARADHOL	7924	0.01474054	0.00020906	640952

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	16	BATGHORIA	6034	0.01122469	0.00015919	488075
	17	BISHNUPUR	7219	0.01342907	0.00019046	583927
	18	CHAMARAJAN	6972	0.01296959	0.00018394	563947
	19	DAKHIN DHEMAJI	6712	0.01248593	0.00017708	542917
	20	GHUGUHA	6615	0.01230549	0.00017452	535071
	21	GOHAINGAON	7898	0.01469218	0.00020837	638849
	22	HATIGORH	9144	0.01701004	0.00024125	739635
	23	JIADHOL	9538	0.01774297	0.00025164	771505
	24	KHUBALIYA	6860	0.01276125	0.00018099	554888
	25	LAKHIPATHAR	8770	0.01631431	0.00023138	709383
	26	MORIDHOL	8349	0.01553115	0.00022027	675330
	27	NARUATHAN	5691	0.01058663	0.00015015	460331
	28	UTTAR DHEMAJI	10531	0.01959019	0.00027784	851826
		AP Sub-Total	112934	0.21008436	0.002979532	9134946
DHEMAJI	3	MACHKHOWA AP				
	29	BENGENAGORAH	5703	0.01060895	0.00015046	461301
	30	JORKOTA	7310	0.01359836	0.00019286	591287
	31	MACHKHOWA	4819	0.00896450	0.00012714	389797
	32	PUB-MACHKHOWA	3590	0.00667826	0.00009471	290386
	33	SISSIMUKH	5235	0.00973836	0.00013811	423446
		AP Sub-Total	26657	0.049588422	0.00070329	2156217
DHEMAJI	4	MURKONGSELEK AP				
	34	BAHIR JONAI	10835	0.02015570	0.00028586	876416
	35	DEKAPAM	11030	0.02051845	0.00029100	892189
	36	GALISHIKARI	10409	0.01936324	0.00027462	841958
	37	JONAI*	14350	0.02669445	0.00037860	1160735
	38	KEMIJELEM	13348	0.02483049	0.00035216	1079686
	39	LIEMEKURI	9576	0.01781366	0.00025264	774578
	40	MISSAMORA	5261	0.00978672	0.00013880	425549
	41	RAJAKHANA	7467	0.01389041	0.00019700	603987
	42	RAMDHON DIKHARI	6695	0.01245431	0.00017663	541542
	43	RAYANG BIJOYPUR	11349	0.02111187	0.00029942	917992
	44	SIGA	5533	0.01029271	0.00014598	447550
	45	SILLE	9742	0.01812246	0.00025702	788006
	46	SIMEN CHAPORI	12122	0.02254983	0.00031981	980518
	47	SOMKRONG	9844	0.01831220	0.00025971	796256
	48	TELEM	8628	0.01605015	0.00022763	697897
		AP Sub-Total	146189	0.271946648	0.003856897	11824859
DHEMAJI	5	SISSIBORGAON AP				
	49	AKAJAN	10222	0.01901537	0.00026969	826832
	50	AMGURI	10056	0.01870658	0.00026531	813404

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	51	BETONIPAM	7645	0.01422154	0.00020170	618385
	52	BORLUNG	6158	0.01145536	0.00016247	498105
	53	DIMOW	7018	0.01305517	0.00018516	567668
	54	KULAJAN	8154	0.01516840	0.00021513	659556
	55	MADHYA SISSITANGGANI	8063	0.01499912	0.00021273	652196
	56	MALANIPUR	11291	0.02100397	0.00029789	913300
	57	MUKTIAR	15606	0.02903091	0.00041173	1262330
	58	NAMONI SISSITANGGANI	5700	0.01060337	0.00015038	461059
	59	NILAKH	8119	0.01510329	0.00021420	656725
	60	SILAPATHAR	4723	0.00878591	0.00012461	382032
	61	SILASUTI	14191	0.02639867	0.00037440	1147874
	62	SIMENMUKH	14269	0.02654377	0.00037646	1154183
	63	SIRIPANI	8335	0.01550510	0.00021990	674197
	64	SISIBORGAON	10007	0.01861542	0.00026401	809441
	65	UJANI SISSITANGGANI	7830	0.01456568	0.00020658	633349
		AP Sub-Total	157387	0.292777618	0.004152333	12730637
		DHEMAJI ZP	537565	1.0000	0.014182549	43482276
DHUBRI	1	AGOMANI AP				
	1	AGOMANI	8303	0.00562509	0.00013627	417790
	2	BHAMUNDANGA	8608	0.00583172	0.00014128	433137
	3	BIDYARDABRI	8293	0.00561831	0.00013611	417287
	4	BOTERHAT	8978	0.00608238	0.00014735	451754
	5	CHAGOLIA	9770	0.00661895	0.00016035	491606
	6	HALAKURA	9531	0.00645703	0.00015642	479580
	7	KOIMARI	8361	0.00566438	0.00013722	420708
	8	POKALAGI	9411	0.00637573	0.00015445	473542
	9	RANPAGLI	10631	0.00720225	0.00017448	534930
	10	SATRASAL	10189	0.00690281	0.00016722	512689
	11	SHERNAGAR	8876	0.00601328	0.00014567	446622
	12	SINDURAI	10041	0.00680254	0.00016479	505242
	13	SONAKHULI	10142	0.00687097	0.00016645	510324
		AP Sub-Total	121134	0.08206544	0.00198807	6095211
DHUBRI	2	BILASIPARA AP				
	14	ANANDANAGAR BANGALIPARA*	16615	0.01125627	0.00027269	836032
	15	BAGHMARI	4230	0.00286573	0.00006942	212845
	16	BAHIRSUAPATA	5199	0.00352220	0.00008533	261603
	17	FUTKIBARI	7384	0.00500249	0.00012119	371548
	18	HAKAMA	5612	0.00380200	0.00009210	282384
	19	HATIPOTA	5920	0.00401066	0.00009716	297882
	20	LAKHIGANJ	8883	0.00601802	0.00014579	446974
	21	MASANERALGA	7290	0.00493880	0.00011964	366818

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	22	RANIGANJ	6705	0.00454248	0.00011004	337382
	23	UDMARI	7979	0.00540558	0.00013095	401487
		AP Sub-Total	75817	0.05136423	0.00124432	3814954
DHUBRI	3	BIRSING JARUA AP				
	24	BAHIRSALMARA	11471	0.00777133	0.00018826	577197
	25	BANDIHANA	7514	0.00509056	0.00012332	378089
	26	BIRSING	11380	0.00770968	0.00018677	572618
	27	BOYZERALGA	6650	0.00450522	0.00010914	334614
	28	CHALAKURA	7477	0.00506549	0.00012271	376227
	29	FULKAKATA	7767	0.00526196	0.00012747	390819
	30	GOSSAIDUBI TINDUBI	3689	0.00249921	0.00006054	185623
	31	JARUARCHAR	9644	0.00653358	0.00015828	485266
	32	MEJERCHAR CHALAKURA	8935	0.00605325	0.00014664	449591
	33	MOHURIRCHAR	7339	0.00497200	0.00012045	369283
	34	MUTHAKHOWA	4493	0.00304390	0.00007374	226078
	35	NILOKHIA	4524	0.00306490	0.00007425	227638
	36	PADMERALGA	11653	0.00789463	0.00019125	586355
	37	PHULKATARI	9224	0.00624904	0.00015139	464132
	38	PORARCHAR	6314	0.00427759	0.00010363	317707
		AP Sub-Total	118074	0.07999236	0.00193784	5941238
DHUBRI	4	CHAPAR SALKOCHA AP				
	39	BAHALPUR	8548	0.00579107	0.00014029	430118
	40	BARUNITARA BOTORDAL	6804	0.00460955	0.00011167	342363
	41	CHIRAKUTA	7360	0.00498623	0.00012079	370340
	42	DHIRERCHAR TARANGAPUR	6981	0.00472946	0.00011457	351269
	43	FALIMARI KRISHNAKOLI	12729	0.00862360	0.00020891	640497
	44	GERAVITA	5432	0.00368005	0.00008915	273327
	45	HATIPOTA	11045	0.00748273	0.00018127	555761
	46	PUKHURIPARA	3560	0.00241182	0.00005843	179132
	47	PUTHIMARI	8210	0.00556208	0.00013474	413110
	48	RANGAMATI	7882	0.00533987	0.00012936	396606
	49	SALKOCHA	8613	0.00583510	0.00014136	433388
	50	TILAPARA	7300	0.00494558	0.00011981	367321
		AP Sub-Total	94464	0.06399714	0.00155035	4753232
DHUBRI	5	DEBITOLA AP				
	51	ALOMGANJ	15388	0.01042501	0.00025255	774292
	52	ASHARIKANDI	8461	0.00573213	0.00013886	425740
	53	BARAIBARI	5958	0.00403640	0.00009778	299794
	54	SILAIRPAR	9343	0.00632966	0.00015334	470120
	55	SOUTH GERAMARI	10184	0.00689942	0.00016714	512438
	56	UTTAR GERAMARI	9307	0.00630527	0.00015275	468309

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		AP Sub-Total	58641	0.03972790	0.00096242	2950693
DHUBRI	6	FEKAMARI AP				
	57	BHURAKATA	10970	0.00743192	0.00018004	551988
	58	BORAIRALGA	4424	0.00299716	0.00007261	222606
	59	FEKAMARI	11508	0.00779640	0.00018887	579059
	60	FULERCHAR	9208	0.00623820	0.00015112	463327
	61	GOTABARI KHOPATIA	12042	0.00815817	0.00019763	605928
	62	HAZIRHAT	12834	0.00869473	0.00021063	645780
	63	KANAIMARA	7835	0.00530803	0.00012859	394241
	64	KATHALBARI	3462	0.00234542	0.00005682	174201
	65	KUKURMARA	7413	0.00502213	0.00012166	373007
	66	MALIRALGA	12988	0.00879906	0.00021316	653529
	67	MANULLAPARA	10191	0.00690416	0.00016726	512790
	68	MOLAKHOWA	10045	0.00680525	0.00016486	505444
	69	PURANDIARA	6285	0.00425794	0.00010315	316248
	70	SUKHCHAR	5667	0.00383926	0.00009301	285152
		AP Sub-Total	124872	0.08459784	0.00204941	6283299
DHUBRI	7	GAURIPUR AP				
	71	ADABARI	13683	0.00926991	0.00022457	688500
	72	BHASINIRCHAR	12145	0.00822795	0.00019933	611111
	73	BHOгдаHAR	10678	0.00723409	0.00017525	537295
	74	BINNACHARA	7742	0.00524502	0.00012706	389561
	75	DHARMASALA	11012	0.00746037	0.00018073	554101
	76	DURAHATI	9066	0.00614200	0.00014879	456182
	77	FALIMARI	15321	0.01037962	0.00025145	770921
	78	GASPARA	10772	0.00729778	0.00017679	542025
	79	HAWRARPAR	9955	0.00674428	0.00016338	500915
	80	JHAGRARPAR	15696	0.01063367	0.00025760	789790
	81	KACHARIHAT	9484	0.00642519	0.00015565	477215
	82	KALAHAT	8059	0.00545978	0.00013227	405512
	83	MADHUSOULMARI TIYAMARI	14683	0.00994739	0.00024098	738818
	84	MOTIRCHAR	7322	0.00496048	0.00012017	368428
	85	PATAMARI	4760	0.00322479	0.00007812	239513
		AP Sub-Total	160378	0.10865232	0.00263214	8069887
DHUBRI	8	GOLAKGANJ AP				
	86	BARUNDANGA	11515	0.00780114	0.00018899	579411
	87	BISHKHOWA	9752	0.00660675	0.00016005	490700
	88	BISONDOI	12231	0.00828621	0.00020074	615438
	89	GOLAKGANJ*	20618	0.01396821	0.00033839	1037455
	90	HARIRHAT	9081	0.00615216	0.00014904	456937
	91	KACHOKHANA	9121	0.00617926	0.00014969	458950

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	92	KUMARGANJ	10666	0.00722596	0.00017505	536691
	93	LAKHIMARI	8088	0.00547943	0.00013274	406971
	94	PAGLAHAT	7852	0.00531955	0.00012887	395096
	95	UTTAR MORAGADADHAR	6465	0.00437989	0.00010610	325305
		AP Sub-Total	105389	0.07139857	0.00172966	5302955
DHUBRI	9	HATIDHURA AP				
	96	CHOTOGUMA	7801	0.00528499	0.00012803	392530
	97	DINGDINGA	15109	0.01023599	0.00024797	760253
	98	KAMANDANGA	12119	0.00821034	0.00019890	609803
	99	TAMARHAT	14537	0.00984848	0.00023858	731472
		AP Sub-Total	49566	0.03357980	0.00081348	2494058
DHUBRI	10	JAMADARHAT AP				
	100	AIRKATA	6207	0.00420510	0.00010187	312323
	101	BELDUBI	3837	0.00259948	0.00006297	193070
	102	CHIRAKUTI	6535	0.00442731	0.00010725	328828
	103	DINGDINGA PAROA	5233	0.00354523	0.00008588	263314
	104	JAMADARHAT	4165	0.00282169	0.00006836	209574
	105	MEDARTARI	6540	0.00443070	0.00010734	329079
	106	NICHINPUR	6463	0.00437853	0.00010607	325205
	107	SUNDARPARA	4400	0.00298090	0.00007221	221399
	108	TARANGAJHAR	5707	0.00386636	0.00009366	287164
		AP Sub-Total	49087	0.03325529	0.00080562	2469956
DHUBRI	11	MAHAMAYA AP				
	109	AMBARI PONENAYANI	4932	0.00334131	0.00008094	248168
	110	BARKANDA	10427	0.00706405	0.00017113	524665
	111	GOBARDHANPARA	8514	0.00576803	0.00013973	428407
	112	JOGIRMAHAL	4409	0.00298699	0.00007236	221852
	113	KADOMTOLA	8130	0.00550788	0.00013343	409085
	114	MASPARA-SANKOSH	8155	0.00552482	0.00013384	410343
	115	NAYAHAT	4349	0.00294635	0.00007138	218833
	116	PANBARI	9116	0.00617588	0.00014961	458698
	117	SADHUBHASHA	7394	0.00500926	0.00012135	372051
	118	SALTARI	6748	0.00457161	0.00011075	339545
	119	SONAMOYEE	6085	0.00412244	0.00009987	306185
	120	TUSHPARA	8501	0.00575923	0.00013952	427753
		AP Sub-Total	86760	0.05877786	0.00142392	4365583
DHUBRI	12	MANKACHAR AP				
	121	BAGAPARA	10522	0.00712841	0.00017269	529445
	122	BENGERBHITA	6678	0.00452419	0.00010960	336023
	123	DHANUA	11085	0.00750983	0.00018193	557774
	124	JHAGRARCHAR	5398	0.00365702	0.00008859	271616

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	125	JHALORCHAR NAYAGAON	7288	0.00493745	0.00011961	366717
	126	JHAWDANGA	11452	0.00775846	0.00018795	576241
	127	KAKRIPARA	11116	0.00753083	0.00018244	559334
	128	KALAPANI	13534	0.00916897	0.00022212	681003
	129	KUCHNIMARA JORDANGA	12694	0.00859989	0.00020834	638736
	130	MANKACHAR BAZAR*	34303	0.02323948	0.00056298	1726056
	131	MANKACHAR EAST	9978	0.00675986	0.00016376	502072
	132	MANKACHAR WEST	7292	0.00494016	0.00011968	366918
	133	PANKATA	8187	0.00554650	0.00013437	411953
	134	PATHURIA	7552	0.00511630	0.00012394	380001
	135	THAKURANBARI	7272	0.00492661	0.00011935	365912
		AP Sub-Total	164351	0.11134394	0.00269735	8269800
DHUBRI	13	NAYERALGA AP				
	136	BOYZERALGA	5361	0.00363195	0.00008799	269754
	137	DUBACHURI	6210	0.00420713	0.00010192	312474
	138	GUTIPARA	8419	0.00570367	0.00013817	423627
	139	KAZAIKATA	8399	0.00569012	0.00013785	422620
	140	KAZAIKATA SUAPATA	11561	0.00783231	0.00018974	581725
	141	MASLAPARA	9421	0.00638251	0.00015462	474045
	142	MAYERCHAR	8856	0.00599973	0.00014535	445615
	143	NAYERALGA	12194	0.00826115	0.00020013	613577
	144	SAGUNMARI	7274	0.00492796	0.00011938	366013
		AP Sub-Total	77695	0.05263654	0.00127514	3909451
DHUBRI	14	RUPSHI AP				
	145	BALAJAN	7730	0.00523689	0.00012687	388958
	146	BERBHANGI	10028	0.00679373	0.00016458	504588
	147	CHAPGARH	8526	0.00577616	0.00013993	429011
	148	DHEPDHEPI	5642	0.00382232	0.00009260	283894
	149	DUMARDAHA	10463	0.00708844	0.00017172	526476
	150	GAIKHOWA	6595	0.00446796	0.00010824	331847
	151	MADHUSOULMARI	11832	0.00801590	0.00019419	595362
	152	MOTERJHAR	9978	0.00675986	0.00016376	502072
	153	NALIA	7986	0.00541033	0.00013107	401839
	154	RUPSHI	5072	0.00343616	0.00008324	255212
	155	SAHEBGANJ	8411	0.00569825	0.00013804	423224
		AP Sub-Total	92263	0.06250601	0.00151423	4642482
DHUBRI	15	SOUTH SALMARA AP				
	156	BALADOBA	5123	0.00347071	0.00008408	257779
	157	BAUSHKATA	5631	0.00381487	0.00009242	283340
	158	DAKHIN SALMARA	5971	0.00404521	0.00009800	300448
	159	FAKIRGANJ	8158	0.00552685	0.00013389	410494

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	160	HAMIDABAD	4046	0.00274107	0.00006640	203586
	161	MONIRCHAR	6781	0.00459397	0.00011129	341206
	162	NASKARA	9650	0.00653765	0.00015838	485568
	163	PAMPARA CHATLARPAR	9262	0.00627479	0.00015201	466045
	164	PATAKATA	7899	0.00535139	0.00012964	397461
	165	RAVATARI	8512	0.00576668	0.00013970	428306
	166	SEBOLTARY	4064	0.00275326	0.00006670	204492
	167	SHALKATA	7027	0.00476063	0.00011533	353584
	168	TUMNI	15451	0.01046769	0.00025358	777462
		AP Sub-Total	97575	0.06610477	0.00160141	4909771
		DHUBRI ZP	1476066	1.00000000	0.02422537	74272571
DIBRUGARH	1	BARBARUAH AP				
	1	BARBARUAH*	12394	0.01203041	0.00023603	723645
	2	BOGIBEEL	9641	0.00935817	0.00018360	562906
	3	BORPOTHAR	11890	0.01154119	0.00022643	694218
	4	CHIRING DAINIJAN	13719	0.01331653	0.00026126	801007
	5	DULIAKAKOTY	9764	0.00947756	0.00018594	570088
	6	GARUDHORIA	7541	0.00731977	0.00014361	440294
	7	JOKAI	11157	0.01082969	0.00021247	651420
	8	KALAKHOWA	11869	0.01152081	0.00022603	692992
	9	KHONIKAR	9798	0.00951056	0.00018659	572073
	10	KUTUHA	10449	0.01014246	0.00019899	610082
	11	LEZAI	7789	0.00756050	0.00014833	454774
	12	NIZ MANKOTTA**	19415	0.01884543	0.00036974	1133577
	13	RAJABHETA**	12432	0.01206729	0.00023675	725863
		AP Sub-Total	147858	0.14352038	0.00281579	8632938
DIBRUGARH	2	JOYPUR AP				
	14	AMGURI	10042	0.00974740	0.00019124	586319
	15	BALIMORA	9090	0.00882333	0.00017311	530735
	16	BORBAM	10069	0.00977361	0.00019175	587896
	17	DHADUMIA	8658	0.00840401	0.00016488	505512
	18	DIGHOLIA	10645	0.01033271	0.00020272	621526
	19	FAKIAL	11849	0.01150139	0.00022565	691824
	20	GHINAI	9801	0.00951347	0.00018665	572248
	21	JOYPUR	9750	0.00946397	0.00018568	569270
	22	KACHARI PATHER	7200	0.00698878	0.00013712	420384
	23	KENDUGURI	9075	0.00880877	0.00017282	529859
	24	MERBIL	10703	0.01038901	0.00020383	624913
	25	NAMRUP*	29539	0.02867243	0.00056254	1724684
	26	NIGAM	10409	0.01010364	0.00019823	607747
	27	SANTIPUR	11694	0.01135094	0.00022270	682774

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
		AP Sub-Total	158524	0.15387348	0.00301891	9255690
DIBRUGARH	3	KHOWANG AP				
	28	BAMUNBARI	11307	0.01097529	0.00021533	660178
	29	DHEMECHI	9165	0.00889613	0.00017454	535114
	30	DIKHARI MORAN*	17248	0.01674201	0.00032847	1007053
	31	GAZPURIA	9762	0.00947562	0.00018591	569971
	32	HALADHIBARI	9148	0.00887963	0.00017421	534121
	33	KHOWANG	9117	0.00884954	0.00017362	532311
	34	KHOWANG KALALOWA	9152	0.00888351	0.00017429	534355
	35	LENGERI	9752	0.00946591	0.00018572	569387
	36	NAHARANI	9588	0.00930672	0.00018259	559812
	37	NAKHAT	8152	0.00791285	0.00015525	475968
	38	PATHALIBAM	9545	0.00926498	0.00018177	557301
	39	RANGCHALI	9642	0.00935914	0.00018362	562964
	40	SEPON	9146	0.00887769	0.00017418	534005
	41	TILOINAGAR	9624	0.00934167	0.00018328	561913
	42	TINTHENGIA	10182	0.00988330	0.00019390	594493
		AP Sub-Total	150530	0.14611400	0.00286668	8788947
DIBRUGARH	4	LAHOWAL AP				
	43	BOKUL	9671	0.00938729	0.00018417	564658
	44	CHIRINGHULLA	9250	0.00897864	0.00017616	540077
	45	EKORATOLI	10960	0.01063847	0.00020872	639918
	46	HILOIDHARI*	11956	0.01160525	0.00022769	698071
	47	LAHOWAL*	17638	0.01712057	0.00033590	1029824
	48	MAIJAN	8649	0.00839527	0.00016471	504986
	49	MODERKHAT	12401	0.01203720	0.00023616	724053
	50	MUHUNBARI	9977	0.00968431	0.00019000	582524
	51	NIZ-KANAI	8998	0.00873403	0.00017136	525363
	52	PHUKONORKHAT	8822	0.00856319	0.00016801	515087
	53	ROHMORIA	13454	0.01305931	0.00025622	785534
	54	ROMAIGAON	9883	0.00959307	0.00018821	577036
	55	TIMONA	7893	0.00766145	0.00015031	460846
		AP Sub-Total	139552	0.13545805	0.00265761	8147978
DIBRUGARH	5	PANITOLA AP				
	56	BALIJAN	11544	0.01120534	0.00021984	674016
	57	BINDHAKOTTA	13034	0.01265163	0.00024822	761012
	58	CHABUA PULUNGA	13402	0.01300883	0.00025523	782498
	59	DIKOM	12891	0.01251282	0.00024549	752663
	60	DINJOY	13821	0.01341554	0.00026321	806962
	61	HATIALI	8774	0.00851660	0.00016709	512285
	62	JERAI	11528	0.01118981	0.00021954	673082

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	63	LENGRAI	8688	0.00843313	0.00016545	507263
	64	NADUA	9160	0.00889128	0.00017444	534822
	65	RONGCHANGI	8824	0.00856514	0.00016804	515204
		AP Sub-Total	111666	0.10839013	0.00212656	6519807
DIBRUGARH	6	TENGA KHAT AP				
	66	BAKULONI	13039	0.01265648	0.00024831	761304
	67	BHADOI	9331	0.00905726	0.00017770	544806
	68	DHARIA DIGHALIA	8148	0.00790897	0.00015517	475735
	69	DULIAJAN*	46492	0.04512809	0.00088539	2714514
	70	GANDHIA BHAJONI	9836	0.00954745	0.00018732	574291
	71	KATHALGURI	9844	0.00955521	0.00018747	574758
	72	KHEREMIA	10455	0.01014829	0.00019910	610433
	73	NAKARI BHEKULAJAN	9891	0.00960083	0.00018836	577503
	74	NAKHANGIA HATIBONDHA	9649	0.00936593	0.00018375	563373
	75	NAOHOLIA	17376	0.01686625	0.00033091	1014527
	76	RONGAGORA	9058	0.00879227	0.00017250	528867
	77	TELPANI BAMUNIKURIA	9859	0.00956977	0.00018775	575634
	78	TENGA KHAT	10343	0.01003957	0.00019697	603893
	79	TIPLING	11124	0.01079766	0.00021184	649493
		AP Sub-Total	184445	0.17903405	0.00351255	10769132
DIBRUGARH	7	TINGKHONG AP				
	80	BORBOM	10292	0.00999007	0.00019600	600916
	81	DHAMON	8493	0.00824385	0.00016174	495878
	82	DILLIBARI	10199	0.00989980	0.00019423	595486
	83	HALMARI	10028	0.00973381	0.00019097	585502
	84	KEKURI	7467	0.00724795	0.00014220	435973
	85	KENDUGURI	11641	0.01129950	0.00022169	679679
	86	KONWARIGAON	7744	0.00751682	0.00014748	452146
	87	MAHMORA BORPATHER	8914	0.00865250	0.00016976	520459
	88	NACHANI	9858	0.00956880	0.00018773	575576
	89	OUPHULIA	7275	0.00706158	0.00013854	424763
	90	PITHAGUTI	14330	0.01390961	0.00027290	836681
	91	RAJGARH	14974	0.01453472	0.00028516	874282
	92	SOLOGURI TIPOMIA	9012	0.00874762	0.00017162	526181
	93	TINGKHONG	7421	0.00720329	0.00014132	433288
		AP Sub-Total	137648	0.13360991	0.00262135	8036810
		DIBRUGARH ZP	1030223	1.00000000	0.01961946	60151303
GOALPARA	1	BALIJANA AP				
	1	AGIA	10524	0.01383916	0.00021453	657738
	2	BADAHAPUR	8371	0.01100794	0.00017064	523178
	3	BALADMARI	11675	0.01535273	0.00023800	729675

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	4	BALIJANA	8086	0.01063316	0.00016483	505366
	5	BARDAMAL	7509	0.00987440	0.00015307	469304
	6	DARIDURI	6251	0.00822012	0.00012743	390681
	7	DWARKA	10877	0.01430335	0.00022173	679800
	8	KALAPANI CHANDMARI	10065	0.01323557	0.00020518	629051
	9	KALYANPUR	11911	0.01566307	0.00024281	744424
	10	KUMRI	6712	0.00882634	0.00013683	419493
		AP Sub-Total	91981	0.12095585	0.00187505	5748710
GOALPARA	2	JALESWAR AP				
	11	GOSSAIDUBI	7057	0.00928002	0.00014386	441055
	12	GOURNAGAR	5394	0.00709316	0.00010996	337119
	13	GURIADHAP	6731	0.00885133	0.00013721	420680
	14	HAGURAPARA	5063	0.00665789	0.00010321	316432
	15	HASDOBA	11752	0.01545399	0.00023957	734487
	16	JALESWAR	11890	0.01563546	0.00024238	743112
	17	KATARIHARA	11645	0.01531328	0.00023739	727800
	18	KATHURI	6241	0.00820697	0.00012722	390056
	19	KHALISABHITA	12105	0.01591819	0.00024676	756549
	20	MONKOLA SAILDHOWA	4742	0.00623577	0.00009667	296370
	21	RAJMITA	10175	0.01338022	0.00020742	635926
	22	SIMLABARI	12461	0.01638633	0.00025402	778799
	23	TAKIMARI	6697	0.00880662	0.00013652	418555
	24	TARANGAPUR	11681	0.01536062	0.00023812	730050
		AP Sub-Total	123634	0.16257984	0.00252030	7726987
GOALPARA	3	KHARMUZA AP				
	25	AMBARI	8715	0.01146030	0.00017766	544678
	26	BAGUAN	6844	0.00899992	0.00013952	427742
	27	BASHBARI	8517	0.01119993	0.00017362	532303
	28	KHANKHOWA	8033	0.01056347	0.00016375	502054
	29	KHARMUZA	7979	0.01049246	0.00016265	498679
	30	MARKULA	10294	0.01353670	0.00020984	643364
	31	NALANGA	11461	0.01507132	0.00023363	716300
	32	RAMHARIRCHAR	7085	0.00931684	0.00014443	442805
	33	RAWMARI	9395	0.01235451	0.00019152	587177
		AP Sub-Total	78323	0.10299546	0.00159663	4895100
GOALPARA	4	KRISHNAI AP				
	34	DHAIGAON	6503	0.00855150	0.00013256	406430
	35	DIRMA-JAKHALI	10017	0.01317245	0.00020420	626051
	36	FAFONGA	8462	0.01112761	0.00017250	528866
	37	JIRA	11638	0.01530408	0.00023724	727362
	38	KRISHNAI*	13320	0.01751592	0.00027153	832485

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	39	MANIKPUR BHELAKHAMAR	6598	0.00867643	0.00013450	412368
	40	MESHELKHOWA	10211	0.01342756	0.00020815	638176
	41	MOLANDUBI	12743	0.01675716	0.00025977	796423
	42	TUKURA BARMAHARA	6410	0.00842921	0.00013067	400618
		AP Sub-Total	85902	0.11296191	0.00175113	5368779
GOALPARA	5	KUCHDHOWA AP				
	43	BAGUAN KATHALGURI	6322	0.00831349	0.00012888	395118
	44	DAMARA	13491	0.01774079	0.00027502	843172
	45	DARANGGIRI	13698	0.01801299	0.00027924	856110
	46	DUDHNAI	13165	0.01731210	0.00026837	822798
	47	KUCHDHOWA	9895	0.01301202	0.00020171	618426
	48	LELA	13703	0.01801957	0.00027934	856422
	49	MAJ JAKHILI	10034	0.01319480	0.00020454	627114
	50	PURANIBHITA	11571	0.01521597	0.00023588	723175
		AP Sub-Total	91879	0.12082172	0.00187297	5742335
GOALPARA	6	LAKHIPUR AP				
	51	AOLATOLI	11595	0.01524753	0.00023637	724675
	52	BAPURBHITA JURIGAON	9102	0.01196921	0.00018555	568865
	53	CHUNARI	11150	0.01466235	0.00022729	696863
	54	DADAN	10113	0.01329869	0.00020616	632051
	55	DHAMAR	10636	0.01398644	0.00021682	664738
	56	FARINGAPARA	6677	0.00878032	0.00013611	417305
	57	JOYRAMKUCHI	6742	0.00886579	0.00013744	421367
	58	KALASABHANGA	5853	0.00769675	0.00011931	365806
	59	PUKHURIPARA	4844	0.00636990	0.00009875	302745
	60	ROWKHOWA	6910	0.00908671	0.00014086	431867
	61	SAKTOLA	8309	0.01092641	0.00016938	519303
		AP Sub-Total	91931	0.12089010	0.00187403	5745585
GOALPARA	7	MATIA AP				
	62	BAKAITARI	4787	0.00629495	0.00009758	299182
	63	BALADMARI CHAR	11947	0.01571041	0.00024354	746674
	64	BADUCHAR	12146	0.01597210	0.00024760	759111
	65	DOLGOMA	4988	0.00655927	0.00010168	311744
	66	HARIMURA	11752	0.01545399	0.00023957	734487
	67	KARIPARA	4927	0.00647905	0.00010044	307932
	68	MATIA	5314	0.00698796	0.00010833	332119
	69	MORNOI	12067	0.01586822	0.00024599	754174
	70	NABAGOTA SIMNITOLA	11389	0.01497664	0.00023217	711800
	71	SIDHABARI	11679	0.01535799	0.00023808	729925
	72	SRI SURJYAGIRI	12513	0.01645471	0.00025508	782049
		AP Sub-Total	103509	0.13611528	0.00211005	6469197

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
GOALPARA	8	RANGJULI AP				
	73	AMBARI	9842	0.01294232	0.00020063	615114
	74	DHANNUBHANGA	10006	0.01315798	0.00020397	625364
	75	DHUPDHARA	11642	0.01530934	0.00023732	727612
	76	KAHIBARI	8754	0.01151159	0.00017845	547115
	77	KATHAKUTHI	11231	0.01476887	0.00022895	701925
	78	KHUTABARI	9265	0.01218356	0.00018887	579052
	79	RANGJULI	9154	0.01203759	0.00018661	572115
	80	SIMLITOLA	12621	0.01659673	0.00025728	788798
	81	TIPLAI	10777	0.01417185	0.00021969	673551
		AP Sub-Total	93292	0.12267983	0.00190177	5830646
		GOALPARA ZP	760451	1.00000000	0.01550192	47527341
GOLAGHAT	1	GOLAGHAT CENTRAL AP				
	1	BETIONI	9201	0.01052838	0.00016766	514027
	2	DAKHIN DAKHINHENGERA	9859	0.01128130	0.00017965	550788
	3	DAKHIN GURJOGANIA	8457	0.00967704	0.00015410	472463
	4	DHEKIAL	8663	0.00991276	0.00015786	483971
	5	HABICHOWA	7479	0.00855795	0.00013628	417825
	6	HAUTOLI	7200	0.00823870	0.00013120	402239
	7	KACHUPATHAR	9579	0.01096091	0.00017455	535145
	8	KATHALGURI	6543	0.00748692	0.00011923	365534
	9	KHUMTAI	7269	0.00831766	0.00013245	406093
	10	SENSOWA	12492	0.01429415	0.00022763	697884
	11	UTTER DAKHINHENGERA	7864	0.00899849	0.00014330	439334
	12	UTTER GURJOGANIA	10142	0.01160513	0.00018481	566598
	13	UTTER KOMARBONDHA	13798	0.01578856	0.00025143	770846
		AP Sub-Total	118546	0.13564795	0.00216013	6622748
GOLAGHAT	2	GOLAGHAT EAST AP				
	14	ATHGAON	6426	0.00735304	0.00011709	358998
	15	ATHKHELIA	6983	0.00799040	0.00012724	390116
	16	BALIJAN	7892	0.00903053	0.00014381	440898
	17	BENGENAKHOWA	7418	0.00848815	0.00013517	414418
	18	FURKATING	7274	0.00832338	0.00013255	406373
	19	GHILADHARI	10122	0.01158224	0.00018444	565481
	20	GOLAGHAT	7257	0.00830393	0.00013224	405423
	21	KAMARBANDHA	6678	0.00764140	0.00012169	373076
	22	KOLIAPANI	6265	0.00716882	0.00011416	350003
	23	MARKONG	5203	0.00595361	0.00009481	290673
	24	OATING	8128	0.00930058	0.00014811	454083
	25	PULIBOR	8908	0.01019311	0.00016232	497659
		AP Sub-Total	88554	0.10132918	0.00161362	4947200

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
GOLAGHAT	3	GOLAGHAT NORTH AP				
	26	MADHYA BRAHMAPUTRA	8091	0.00925824	0.00014743	452016
	27	MADHYA MISAMORA	7548	0.00863691	0.00013754	421680
	28	PACHIM BRAHMAPUTRA	8895	0.01017823	0.00016208	496932
	29	PACHIM MISAMORA	8382	0.00959122	0.00015274	468273
	30	PUB MISAMORA	9433	0.01079384	0.00017189	526988
		AP Sub-Total	42349	0.04845845	0.00077168	2365890
GOLAGHAT	4	GOLAGHAT SOUTH AP				
	31	CHUNGAJAN	13943	0.01595448	0.00025407	778946
	32	CHUNGAJAN MAZGAON	5923	0.00677748	0.00010793	330897
	33	CHUNGAJAN MIKIR VILLAGES	7401	0.00846870	0.00013486	413468
	34	GANDHKOROI	10847	0.01241183	0.00019765	605984
	35	GELABIL	12224	0.01398749	0.00022274	682912
	36	HALDIBARI LACHITGAON	9399	0.01075494	0.00017127	525089
	37	KOROIGHAT	6837	0.00782333	0.00012458	381959
	38	MADHYAMPUR	9390	0.01074464	0.00017110	524586
	39	PACHIM BORPATHAR	5466	0.00625455	0.00009960	305366
	40	PACHIM NAOJAN	9516	0.01088882	0.00017340	531625
	41	PACHIM SARUPATHAR	11673	0.01335700	0.00021270	652129
	42	PANJAN	12188	0.01394629	0.00022209	680901
	43	PREMHORA	8758	0.01002147	0.00015959	489279
	44	PUB BORPATHAR	11354	0.01299198	0.00020689	634308
	45	PUB NAOJAN	5674	0.00649256	0.00010339	316986
	46	PUB SARUPATHAR	11707	0.01339590	0.00021332	654029
	47	RAJAPUKHURI	8366	0.00957291	0.00015244	467379
	48	RATANPUR	9509	0.01088081	0.00017327	531234
	49	SILONIJAN	9617	0.01100439	0.00017524	537268
	50	TENGAHOLA	8656	0.00990475	0.00015773	483580
	51	TENGANI	7406	0.00847442	0.00013495	413747
		AP Sub-Total	195854	0.22410873	0.00356883	10941673
GOLAGHAT	5	GOLAGHAT WEST				
	52	BADULIPAR	14323	0.01638930	0.00026099	800176
	53	BEHORA	12194	0.01395316	0.00022220	681236
	54	BOKAKHAT*	9495	0.01086479	0.00017302	530452
	55	DAKHIN KAZIRONGA	9721	0.01112339	0.00017713	543078
	56	DESOI	3585	0.00410219	0.00006533	200281
	57	DUSUTIMUKH	7180	0.00821582	0.00013083	401121
	58	GULUNG TEMERA	8511	0.00973883	0.00015509	475480
	59	KURUABAHI	8450	0.00966903	0.00015397	472072
	60	MADHYA KAZIRANGA	7395	0.00846183	0.00013475	413133
	61	MADHYA MAHURA	9117	0.01043226	0.00016613	509335

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	62	MOHMAIKI	11245	0.01286725	0.00020491	628219
	63	MORIDHANSIRI	7400	0.00846756	0.00013484	413412
	64	NUMALIGARH*	8821	0.01009356	0.00016074	492798
	65	PACHIM KAZIRANGA	8917	0.01020340	0.00016248	498161
	66	PUB-KAZIRANGA	8549	0.00978232	0.00015578	477603
	67	PUB MAHURA	9873	0.01129732	0.00017990	551570
	68	RAJABARI	8976	0.01027092	0.00016356	501458
	69	RANGAMATI KOIBARTTA	7796	0.00892068	0.00014206	435535
	70	UTTER MAHURA	9730	0.01113369	0.00017730	543581
	71	UTTER PUB KAZIRANGA	8173	0.00935207	0.00014893	456597
		AP Sub-Total	179451	0.20533937	0.00326994	10025296
GOLAGHAT	6	GOMARIGURI AP				
	72	ADARSA GOMARI	10503	0.01201821	0.00019138	586766
	73	ARUNACHAL	4497	0.00514576	0.00008194	251232
	74	CHOWDANGPATHAR	8409	0.00962212	0.00015323	469781
	75	DOYANG	9508	0.01087966	0.00017325	531178
	76	JAMUGURI	7149	0.00818035	0.00013027	399389
	77	KACHAMARI	3966	0.00453815	0.00007227	221566
	78	MATIKHULA	8114	0.00928456	0.00014785	453301
	79	MERAPANI	10739	0.01228825	0.00019568	599950
	80	RATANPUR	11161	0.01277113	0.00020337	623526
	81	SARUPANI	10713	0.01225850	0.00019521	598498
	82	SIMANTA	6144	0.00703036	0.00011196	343244
	83	SISUPANI	6650	0.00760936	0.00012118	371512
	84	TORANI	6860	0.00784965	0.00012500	383244
		AP Sub-Total	104413	0.11947606	0.00190260	5833187
GOLAGHAT	7	KAKODONGA AP				
	85	BARUABAMUNGAON	9764	0.01117260	0.00017792	545480
	86	DAKHIN PUB-KAKODONGA	8713	0.00996997	0.00015877	486765
	87	DERGAON	7727	0.00884173	0.00014080	431680
	88	NEGHERITING	6708	0.00767572	0.00012223	374752
	89	PUB-BRAHAMPUTRA	11029	0.01262009	0.00020097	616151
	90	SITALPATHAR	5408	0.00618818	0.00009854	302126
	91	UTTER PACHUIM KAKODONGA	5606	0.00641475	0.00010215	313187
		AP Sub-Total	54955	0.06288304	0.00100138	3070142
GOLAGHAT	8	MORONGI AP				
	92	DOIGRUNG	7059	0.00807736	0.00012863	394361
	93	FALLANGONI	8213	0.00939784	0.00014966	458831
	94	LETEKUJAN	10056	0.01150672	0.00018324	561793
	95	MORONGI	5041	0.00576824	0.00009186	281623
	96	MURPHULANI	8207	0.00939098	0.00014955	458496

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	97	PANKA	6449	0.00737936	0.00011751	360283
	98	PHULBARI	8881	0.01016221	0.00016183	496150
	99	PUB MORONGI	8637	0.00988301	0.00015738	482519
	100	RONGAJAN	8652	0.00990017	0.00015766	483357
	101	RONGBONG	6761	0.00773637	0.00012320	377713
	102	RONGDOI	11846	0.01355495	0.00021586	661794
		AP Sub-Total	89802	0.10275722	0.00163636	5016922
		GOLAGHAT ZP	873924	1.00000000	0.01592454	48823057
HAILAKANDI	1	ALGAPUR AP				
	1	ALGAPUR	6908	0.01373734	0.00015825	485189
	2	BAKRIHAWAR	7316	0.01454869	0.00016760	513845
	3	BASHBARI	7406	0.01472767	0.00016966	520166
	4	CHANDIPUR	8524	0.01695094	0.00019527	598690
	5	CHIPARSANGAN	6327	0.01258196	0.00014494	444382
	6	KALINAGAR	10832	0.02154066	0.00024815	760794
	7	MOHANPUR	6089	0.01210867	0.00013949	427666
	8	MOHONPUR BURNIE BREASE	9798	0.01948443	0.00022446	688171
	9	NORTH NARAYANPUR	7404	0.01472369	0.00016962	520026
	10	PANCHGRAM*	17442	0.03468539	0.00039957	1225053
	11	SAYEDBOND	4999	0.00994108	0.00011452	351109
	12	UTTAR KANCHANPUR	7741	0.01539385	0.00017734	543695
	13	WEST MOHONPUR	5137	0.01021551	0.00011768	360801
		AP Sub-Total	105923	0.21063988	0.00242656	7439589
HAILAKANDI	2	HAILAKANDI AP				
	14	BAHADURPUR	8215	0.01633646	0.00018820	576987
	15	BANSHDAHAR BAR HAILAKANDI	8219	0.01634441	0.00018829	577268
	16	BHATIRKUPA	8861	0.01762110	0.00020299	622360
	17	BOALIPAR	5934	0.01180043	0.00013594	416779
	18	CHANDPUR - UJANKUPA	7000	0.01392029	0.00016036	491651
	19	GANGPAR-DHUMKAR-LAKHIRBOND	4982	0.00990727	0.00011413	349915
	20	KANCHANPUR	8886	0.01767082	0.00020357	624115
	21	MATIJURI - PAIKAN	8008	0.01592481	0.00018345	562448
	22	NARAINPUR - TUPKHANA	5845	0.01162344	0.00013390	410528
	23	NITAINAGAR	6394	0.01271519	0.00014648	449088
	24	RANGAUTI	9347	0.01858757	0.00021413	656494
	25	RATANPUR	7898	0.01570607	0.00018093	554723
	26	SERESPORE	8571	0.01704440	0.00019635	601991
	27	SUDARSHANPUR BANDUKMARA	9053	0.01800292	0.00020739	635845
		AP Sub-Total	107213	0.21320519	0.00245611	7530193
HAILAKANDI	3	KATLICHERRA AP				
	28	APPIN - RONGPUR	7451	0.01481716	0.00017069	523327

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	29	DHOLAI - MOLAI	6301	0.01253025	0.00014435	442556
	30	DINANATHPUR	6560	0.01304530	0.00015028	460747
	31	HARISHNAGAR	7714	0.01534016	0.00017672	541799
	32	KATLICHERRA	9339	0.01857166	0.00021394	655932
	33	RANGABAK	7650	0.01521289	0.00017525	537304
	34	SAHABAD	6158	0.01224588	0.00014107	432512
	35	SONACHERRA - RUPACHERRA	8298	0.01650151	0.00019010	582817
		AP Sub-Total	59471	0.11826482	0.00136240	4176994
HAILAKANDI	4	LALA AP				
	36	AEINAKHAL	9515	0.01892165	0.00021798	668294
	37	BORBOND	7473	0.01486091	0.00017120	524872
	38	BOWERGHAT	8100	0.01610777	0.00018556	568910
	39	CHANDRAPUR	8166	0.01623902	0.00018707	573546
	40	DHOLCHERRA - BILAIPUR	18184	0.03616094	0.00041657	1277168
	41	JYOTSNABAD UMEDNAGAR	5568	0.01107260	0.00012756	391073
	42	KAYA RAMCHANDI	8606	0.01711401	0.00019715	604449
	43	LALACHERRA - BEMARPUR	9639	0.01916824	0.00022082	677003
	44	LALAMUKH	8927	0.01775235	0.00020451	626995
	45	MAMADPUR - JOYKRISHNAPUR	9308	0.01851001	0.00021323	653755
	46	MONACHERRA	5794	0.01152202	0.00013273	406946
	47	NIMAICHANDPUR	6418	0.01276292	0.00014703	450773
	48	NISCHINTAPUR	7261	0.01443932	0.00016634	509982
	49	NIZ VERNARPUR - SARBANANDAPUR	6591	0.01310695	0.00015099	462924
	50	PURBOKITTERBOND - RAJYESWARPUR	5415	0.01076834	0.00012405	380327
	51	RAJYESWARPUR	8847	0.01759326	0.00020267	621376
	52	SUDARSHANPUR - KALACHERRA	8655	0.01721145	0.00019827	607891
	53	TANTOO - DHANIPUR	9184	0.01826342	0.00021039	645046
		AP Sub-Total	151651	0.30157518	0.00347413	10651332
HAILAKANDI	5	SOUTH HAILAKANDI AP				
	54	BALDA BALDI - NANDAGRAM	5311	0.01056152	0.00012167	373022
	55	BARUNCHERRA - KUKICHERRA	9676	0.01924182	0.00022166	679602
	56	DHARIARGHAT - KARICHERRA	9655	0.01920006	0.00022118	678127
	57	DHOLAI BAGAN	7643	0.01519897	0.00017509	536812
	58	GHARMURAH	15115	0.03005789	0.00034627	1061614
	59	JAMIRA	10871	0.02161821	0.00024904	763534
	60	KILLARBAK-JHALNACHERRA	9290	0.01847422	0.00021282	652491
	61	MANIPUR - NISKAR	6619	0.01316263	0.00015163	464891
	62	PALOICHERRA - SULTANICHERRA	4425	0.00879961	0.00010137	310794
		AP Sub-Total	78605	0.15631494	0.00180074	5520887
		HAILAKANDI ZP	502863	1.00000000	0.01151994	35318995
JORHAT	1	EAST JORHAT AP				

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	1	BALI JAN	7383	0.00822077	0.00014461	443349
	2	HEMLAI	7704	0.00857820	0.00015089	462625
	3	LAHING	8677	0.00966160	0.00016995	521053
	4	MADHYA NAKACHARI	9156	0.01019496	0.00017933	549817
	5	PUB LAHING	8795	0.00979299	0.00017226	528139
	6	PUB NAKACHARI	6570	0.00731552	0.00012868	394528
	7	SELENG	8425	0.00938101	0.00016502	505921
	8	UTTAR PUB NAKACHARI	9445	0.01051675	0.00018499	567172
		AP Sub-Total	66155	0.07366180	0.00129574	3972605
JORHAT	2	JORHAT CENTRAL AP				
	9	BAGHCHUNG CHARAIBAHI***	34778	0.03872436	0.00068118	2088417
	10	CHINAMARA**	30350	0.03379390	0.00059445	1822516
	11	DAKHIN CHARAIBAHI	5247	0.00584239	0.00010277	315082
	12	DAKHIN KATONI BAGISA	8502	0.00946675	0.00016652	510545
	13	DAKHIN KORONGA	4651	0.00517876	0.00009110	279292
	14	DAKHIN PUB NAMONI CHARAIBAHI	8030	0.00894119	0.00015728	482201
	15	DAKHIN THANGAL KHONGIA BAGISA	9860	0.01097884	0.00019312	592093
	16	KARANGA	5714	0.00636238	0.00011192	343125
	17	KATANI	6907	0.00769076	0.00013528	414765
	18	KHONGIA	5374	0.00598380	0.00010526	322708
	19	KOTHALGURI	9601	0.01069045	0.00018805	576540
	20	KUSHAL KONWAR	5201	0.00579117	0.00010187	312320
	21	MADHYA KATONI BAGISHA	4424	0.00492600	0.00008665	265661
	22	MADHYA KHANGIA	6165	0.00686456	0.00012075	370208
	23	MADHYA NAMONI CHARAIBAHI*	14586	0.01624112	0.00028569	875889
	24	MADHYA THANGAL	5560	0.00619091	0.00010890	333878
	25	MADHYA THENGAL KHONGIA BAGISA	7577	0.00843678	0.00014841	454999
	26	MARIANI BAGISA	5912	0.00658285	0.00011579	355015
	27	MULAGABHORU	4938	0.00549833	0.00009672	296527
	28	PANICHAKUA	5400	0.00601275	0.00010577	324270
	29	PASCHIM KHONGIA	3296	0.00367001	0.00006456	197925
	30	PASCHIM THENGAL	6478	0.00721308	0.00012688	389004
	31	PUB THENGAL	7199	0.00801589	0.00014100	432300
	32	UTTAR GARAMUR	10782	0.01200546	0.00021118	647459
	33	UTTAR GARMUR BAGISA	8140	0.00906367	0.00015943	488807
	34	UTTAR KHONGIA	4325	0.00481577	0.00008471	259716
	35	UTTAR NAMONI CHARAIBAHI*	17124	0.01906711	0.00033540	1028295
	36	UTTAR THENGAL KHONGIA BAGISA	5111	0.00569096	0.00010011	306915
		AP Sub-Total	251232	0.27974003	0.00492073	15086470
JORHAT	3	KALIAPANI AP				
	37	BAMUN PUKHURI	7681	0.00855259	0.00015044	461244

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	38	BHOGAMUKH	5546	0.00617532	0.00010863	333037
	39	BOLOMA	10171	0.01132513	0.00019921	610768
	40	CHINTAMONIGORH	5807	0.00646594	0.00011374	348710
	41	GAKHIRKHOWA	6632	0.00738455	0.00012990	398251
	42	JHANJIMUKH	6344	0.00706387	0.00012426	380957
	43	MADHYA TEOK	6725	0.00748811	0.00013172	403836
	44	PASCHIM TEOK	6701	0.00746138	0.00013125	402395
	45	PUB TEOK	8400	0.00935317	0.00016453	504420
	46	TAMULICHIGA	5031	0.00560188	0.00009854	302111
		AP Sub-Total	69038	0.07687194	0.00135221	4145729
JORHAT	4	MADHYA JORHAT AP				
	47	GOHAIN FECHUWAL	7060	0.00786112	0.00013828	423953
	48	HOLONGAPAR BAGISA	6425	0.00715406	0.00012584	385821
	49	KAKOJAN	7229	0.00804930	0.00014159	434101
	50	MADHYA CHOWKHAT HATIGORH	8061	0.00897571	0.00015789	484063
	51	MADHYA HOLUNGAPAR	7279	0.00810497	0.00014257	437104
	52	MELENG BALICHAPORI	9388	0.01045328	0.00018388	563749
	53	PASCHIM HOLUNGAPAR	7804	0.00868954	0.00015285	468630
	54	PUB HOLUNGAPAR	8690	0.00967608	0.00017021	521834
	55	RAJOI BADULIPUKHURI	7380	0.00821743	0.00014455	443169
	56	ZOTOKIA	6364	0.00708614	0.00012465	382158
		AP Sub-Total	75680	0.08426763	0.00148230	4544581
JORHAT	5	MAJULI AP				
	57	AHOTGURI	3549	0.00395172	0.00006951	213117
	58	BON GAON	7672	0.00854256	0.00015027	460703
	59	CHILAKOLA	7475	0.00832321	0.00014641	448873
	60	DAKHIN AHOTGURI	3184	0.00354530	0.00006236	191199
	61	DAKHIN KAMALABARI	8859	0.00986426	0.00017352	531983
	62	DAKHINPAT	6249	0.00695809	0.00012240	375252
	63	GARAMUR	8290	0.00923069	0.00016237	497814
	64	KAMALABARI**	15217	0.01694372	0.00029805	913780
	65	KARATIPAR	6878	0.00765847	0.00013472	413024
	66	POKAJORA	8179	0.00910709	0.00016020	491149
	67	RAWNAPAR	8479	0.00944114	0.00016607	509164
	68	SRI LUIT	8855	0.00985980	0.00017344	531742
		AP Sub-Total	92886	0.10342604	0.00181930	5577800
JORHAT	6	NORTH WEST JORHAT AP				
	69	BALIGAON	4901	0.00545713	0.00009599	294305
	70	CHARINGIA	8500	0.00946452	0.00016648	510425
	71	DAKHIN PORBOTIA	3946	0.00439376	0.00007729	236957
	72	DHEKORGORAH	7136	0.00794574	0.00013977	428516

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	73	MADHYA CHARIGAON	7230	0.00805041	0.00014161	434161
	74	MADHYA PORBOTIA	10506	0.01169815	0.00020577	630885
	75	MADHYA SARUCHARAI	6756	0.00752262	0.00013233	405697
	76	NAOUBOISHA*	12938	0.01440611	0.00025341	776926
	77	PACHIM CHARIGAON**	12282	0.01367567	0.00024056	737534
	78	PACHIN SARUCHARAI	7416	0.00825752	0.00014525	445330
	79	POTIA PHAKALA	4570	0.00508857	0.00008951	274428
	80	PUB CHARIGAON	4807	0.00535246	0.00009415	288660
	81	PUB SARUCHARAI**	16303	0.01815295	0.00031932	978994
	82	RAJAOULI**	9174	0.01021500	0.00017969	550898
	83	UTTAR BALIGAON PORBOTIA	9561	0.01064591	0.00018727	574138
	84	UTTAR PACHIN CHARIGAON**	16371	0.01822867	0.00032065	983078
	85	UTTAR PORBOTIA JANAJATI	9279	0.01033192	0.00018174	557204
	86	UTTAR PUB CHARIGAON	6281	0.00699372	0.00012302	377174
		AP Sub-Total	157957	0.17588084	0.00309381	9485311
JORHAT	7	TITABOR AP				
	87	BABEJIA	8056	0.00897014	0.00015779	483762
	88	BAKAHOLLA	8816	0.00981638	0.00017267	529400
	89	BIRINASYAK	9599	0.01068823	0.00018801	576420
	90	BORHOLLA	10257	0.01142089	0.00020090	615932
	91	CHARAPANI	9548	0.01063144	0.00018701	573357
	92	EKARANI	5779	0.00643476	0.00011319	347029
	93	KACHUKHAT	7529	0.00838334	0.00014747	452116
	94	KAKODUNGA BEKAJAN	16070	0.01789351	0.00031475	965003
	95	MADHAPUR	9165	0.01020498	0.00017951	550358
	96	MELAMATI	7633	0.00849914	0.00014950	458361
	97	NAMCHUNGI	9142	0.01017937	0.00017906	548977
	98	RAIDANG	6149	0.00684674	0.00012044	369247
	99	RAJABAHAR	6419	0.00714738	0.00012573	385461
	100	RANGAJAN	8816	0.00981638	0.00017267	529400
	101	TENGAJAN	7474	0.00832210	0.00014639	448813
	102	TURUNG	5882	0.00654945	0.00011521	353214
		AP Sub-Total	136334	0.15180422	0.00267029	8186850
JORHAT	8	UJANI MAJULI AP				
	103	CHERPIA	6288	0.00700152	0.00012316	377594
	104	JENGRAI	6569	0.00731440	0.00012866	394468
	105	LUITPORIA	6619	0.00737008	0.00012964	397471
	106	PHULONI	5075	0.00565088	0.00009940	304754
	107	RANGACHAHI	6556	0.00729993	0.00012841	393687
	108	RATANPUR GAYAN	6018	0.00670088	0.00011787	361381
	109	RATANPUR MIRI	4871	0.00542373	0.00009541	292503

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	110	SRI RAM	6813	0.00758609	0.00013344	409120
		AP Sub-Total	48809	0.05434750	0.00095599	2930978
		JORHAT ZP	898091	1.00000000	0.01759037	53930323
KAMRUP	1	BEZERA AP				
	1	AGDOLA	11083	0.00735093	0.00017164	526228
	2	BEZERA	11231	0.00744909	0.00017393	533255
	3	DHOPATARI	11929	0.00791205	0.00018474	566396
	4	LACHITGARH	10246	0.00679578	0.00015868	486487
	5	MANDAKATA	11823	0.00784175	0.00018310	561364
	6	RUDRESWAR	10476	0.00694833	0.00016224	497407
	7	SARAIGHAT	11149	0.00739471	0.00017266	529362
		AP Sub-Total	77937	0.05169264	0.00120699	3700498
KAMRUP	2	BIHDIA JAJIKONA AP				
	8	BARDANGERIKUCHI	8072	0.00535385	0.00012501	383264
	9	BIHDIA	7118	0.00472110	0.00011023	337967
	10	BIRDUTTA	9140	0.00606221	0.00014155	433973
	11	HARADUTTA	8708	0.00577568	0.00013486	413461
	12	JATIA BHANGARA	7914	0.00524905	0.00012256	375762
	13	KARARA	5770	0.00382702	0.00008936	273963
	14	LUCH	7404	0.00491079	0.00011466	351547
	15	MADHUKUCHI	7958	0.00527824	0.00012324	377851
	16	MUKTAPUR	8466	0.00561518	0.00013111	401971
	17	NAGAON	8634	0.00572660	0.00013371	409948
	18	SINGARPARA	8755	0.00580686	0.00013559	415693
	19	TITKUCHI	6698	0.00444253	0.00010373	318025
		AP Sub-Total	94637	0.06276912	0.00146561	4493425
KAMRUP	3	BOKO AP				
	20	DAKHIN BOKO	8708	0.00577568	0.00013486	413461
	21	DAKHIN LUKI	8553	0.00567288	0.00013246	406102
	22	DAKHIN PACHIM BOKO	10478	0.00694966	0.00016227	497502
	23	DAKHIN PACHIM LUKI	6215	0.00412217	0.00009625	295092
	24	DAKHIN PUB BOKO	3852	0.00255488	0.00005965	182895
	25	DAKHIN PUB LUKI	9937	0.00659083	0.00015389	471815
	26	PACHIM BEKELI	8071	0.00535319	0.00012499	383216
	27	PUB BEKELI	7422	0.00492273	0.00011494	352401
	28	PUB LUKI	7549	0.00500696	0.00011691	358431
	29	UTTAR BEKELI	8700	0.00577038	0.00013473	413082
	30	UTTAR BOKO	9262	0.00614313	0.00014344	439766
		AP Sub-Total	88747	0.05886251	0.00137440	4213764
KAMRUP	4	BONGAON AP				
	31	DAKHIN BONGAON	12447	0.00825562	0.00019276	590991

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	32	UTTAR DAKHIN BONGAON	10415	0.00690787	0.00016129	494511
	33	UTTAR PACHIM BONGAON	13046	0.00865292	0.00020204	619432
	34	UTTAR PUB BONGAON	6981	0.00463023	0.00010811	331462
		AP Sub-Total	42889	0.02844664	0.00066421	2036397
KAMRUP	5	CHAMARIA AP				
	35	BAGARIGURI	10934	0.00725211	0.00016933	519153
	36	BAMUNBORI	8116	0.00538303	0.00012569	385353
	37	BARUAHGAON	8596	0.00570140	0.00013312	408144
	38	BHUKHURADIA RANGESHWARI	8809	0.00584267	0.00013642	418257
	39	CHAMARIA	7321	0.00485574	0.00011338	347606
	40	HEKRA GHOGIPARA	8218	0.00545069	0.00012727	390196
	41	JAMLAI KALYAN PUR	12706	0.00842741	0.00019677	603289
	42	KISMAT KATHAMI	10581	0.00701797	0.00016386	502393
	43	MAHTOLI	17807	0.01181071	0.00027577	845488
	44	NAGARBERA	8606	0.00570803	0.00013328	408618
	45	PIJUPARA	8362	0.00554620	0.00012950	397033
	46	RANGAPANI	9651	0.00640114	0.00014946	458236
	47	SONTOLI CHOUDHURYPAM	10562	0.00700537	0.00016357	501490
	48	TRILOCHAN	8769	0.00581614	0.00013580	416358
	49	TUPAMARI	11034	0.00731843	0.00017088	523901
		AP Sub-Total	150072	0.09953704	0.00232412	7125514
KAMRUP	6	CHADRAPUR AP				
	50	AMSING**	18299	0.01213703	0.00028339	868848
	51	CHANDRAPUR**	19864	0.01317503	0.00030763	943155
	52	PACHIM MAYONG	12162	0.00806659	0.00018835	577459
	53	PANIKHAITI	14530	0.00963720	0.00022502	689894
		AP Sub-Total	64855	0.04301585	0.00100439	3079356
KAMRUP	7	CHAYANI BORDUAR AP				
	54	AMRANGGA	7721	0.00512105	0.00011957	366598
	55	BARANTI MONIARI PARAKUCHI	8639	0.00572992	0.00013379	410185
	56	BIRO GAON	9060	0.00600915	0.00014031	430175
	57	BONGARA	5934	0.00393580	0.00009190	281750
	58	HARUPARA	6511	0.00431850	0.00010083	309146
	59	KOCHPARA*	15183	0.01007031	0.00023513	720898
	60	MALIATA	9757	0.00647145	0.00015110	463269
	61	PARLI HUDUMPUR	8508	0.00564303	0.00013176	403965
	62	RAJAPARA	13174	0.00873781	0.00020402	625510
	63	SARPARA	6483	0.00429993	0.00010040	307817
	64	SATPUR	9280	0.00615507	0.00014372	440620
		AP Sub-Total	100250	0.06649201	0.00155254	4759933
KAMRUP	8	CHAYGAON AP				

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	65	BAMUNIGAON	5916	0.00392386	0.00009162	280895
	66	CHAMPAK NAGAR	10189	0.00675798	0.00015779	483780
	67	CHAYGAON	12054	0.00799496	0.00018668	572332
	68	DAKHIN PANTAN	10052	0.00666711	0.00015567	477275
	69	GUMI BANGKAKATA	12938	0.00858128	0.00020037	614304
	70	PACHIM CHAYGAON	8462	0.00561252	0.00013105	401781
	71	SATTALUK	5507	0.00365258	0.00008529	261476
		AP Sub-Total	65118	0.04319029	0.00100846	3091844
KAMRUP	9	DIMORIA AP				
	72	BARKHAT	7316	0.00485242	0.00011330	347368
	73	BARUABARI	9309	0.00617431	0.00014417	441997
	74	DHOPGURI	8320	0.00551834	0.00012885	395039
	75	DIGARU	9345	0.00619818	0.00014472	443707
	76	HAHARA	10494	0.00696027	0.00016252	498262
	77	KAMARKUCHI	9392	0.00622936	0.00014545	445938
	78	KHETRI	11392	0.00755588	0.00017642	540899
	79	MALOYBARI	8968	0.00594813	0.00013888	425806
	80	NORTAB	8584	0.00569344	0.00013294	407574
	81	SONAPUR	8704	0.00577303	0.00013480	413271
	82	TETELIA	9101	0.00603635	0.00014094	432121
	83	TOPATOLI	10505	0.00696757	0.00016269	498784
		AP Sub-Total	111430	0.07390728	0.00172568	5290767
KAMRUP	10	GOROIMARI AP				
	84	ACHALPARA	10382	0.00688599	0.00016078	492944
	85	BATAHIDIA	5981	0.00396697	0.00009263	283982
	86	BHAORIABHITHA	9863	0.00654175	0.00015275	468301
	87	HATICHOLA BHALUKABARI	10168	0.00674405	0.00015747	482783
	88	HATIPARA	13684	0.00907608	0.00021192	649725
	89	JORSIMALU	15778	0.01046495	0.00024435	749149
	90	MAJORTOP	5457	0.00361942	0.00008451	259102
	91	TUKRAPARA	15659	0.01038602	0.00024251	743499
		AP Sub-Total	86972	0.05768522	0.00134691	4129486
KAMRUP	11	HAJO AP				
	92	2 NO. HAJO	11500	0.00762751	0.00017810	546027
	93	BAMUNDI	10700	0.00709690	0.00016571	508043
	94	BARNI	9876	0.00655037	0.00015295	468919
	95	BONGALPARA	7032	0.00466406	0.00010890	333884
	96	DAMPUR	6192	0.00410692	0.00009589	294000
	97	KALITAKUCHI	11791	0.00782052	0.00018260	559844
	98	KETEKIBARI UKHURA	9153	0.00607084	0.00014175	434590
	99	KHETRI HARDIA	8870	0.00588313	0.00013737	421153

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	100	KULHATI PASGOAN	12905	0.00855940	0.00019986	612738
	101	LAH KOYATAL HALOGAON	9482	0.00628905	0.00014684	450211
	102	MONAKUCHI HADALA CHECHAMUKH	11068	0.00734098	0.00017141	525516
	103	NIZ HAJO	13408	0.00889302	0.00020765	636620
	104	SAHID KHAGEN BHARALI	9054	0.00600517	0.00014022	429890
	105	SAHID NAGEN DEKA	6923	0.00459176	0.00010721	328708
	106	SAHID SATYANATH	14157	0.00938980	0.00021925	672183
	107	SONIADI	11392	0.00755588	0.00017642	540899
		AP Sub-Total	163503	0.10844531	0.00253212	7763226
KAMRUP	12	KAMALPUR AP				
	108	ATHGAON	5989	0.00397228	0.00009275	284362
	109	BAIHATA	7411	0.00491543	0.00011477	351879
	110	BARDEKPAR	6869	0.00455595	0.00010638	326144
	111	BORSIL	7054	0.00467865	0.00010924	334928
	112	BURKA SATGAON	8455	0.00560788	0.00013094	401449
	113	GOPESWAR	8597	0.00570206	0.00013314	408191
	114	GUIYA	6103	0.00404789	0.00009452	289774
	115	KAMALPUR	3499	0.00232075	0.00005419	166135
	116	KENDUKONA	6618	0.00438947	0.00010249	314227
	117	MADARTOLA	8472	0.00561916	0.00013120	402256
	118	PUTHIMARI	6535	0.00433442	0.00010121	310286
	119	SONAPUR	4662	0.00309213	0.00007220	221355
		AP Sub-Total	80264	0.05323605	0.00124302	3810986
KAMRUP	13	RAMPUR AP				
	120	AMTALA JIAKUR	9184	0.00609140	0.00014223	436062
	121	BEZARTARI	7969	0.00528553	0.00012341	378373
	122	DAHALI DAKHALA	10341	0.00685879	0.00016015	490997
	123	GUIMARA SIMINA	7105	0.00471248	0.00011003	337350
	124	NAHIRA	10660	0.00707037	0.00016509	506144
	125	RAJAPUKHURI BARANTI RANGAMATI	10005	0.00663594	0.00015494	475044
	126	RAMPUR	10775	0.00714665	0.00016687	511604
	127	SAPORTARI	11712	0.00776812	0.00018138	556093
	128	SATPAKHOLI TEZPUR	7958	0.00527824	0.00012324	377851
	129	UPARHALI	6323	0.00419381	0.00009792	300220
		AP Sub-Total	92032	0.06104132	0.00142527	4369738
KAMRUP	14	RANGIA AP				
	130	ARIMATTA	8110	0.00537905	0.00012560	385068
	131	BAIDYAGARH	9520	0.00631425	0.00014743	452016
	132	BARANGHATI	7437	0.00493268	0.00011517	353113
	133	BISENNALA	7764	0.00514957	0.00012024	368640
	134	BISHNUPUR BALISATRA	6907	0.00458115	0.00010697	327949

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	135	BORDOL	8772	0.00581813	0.00013585	416500
	136	BORIGOG	8839	0.00586257	0.00013689	419681
	137	CHEPTI NAKUL	8042	0.00533395	0.00012454	381839
	138	DHUHIBALA	8144	0.00540161	0.00012612	386682
	139	DIMU DOBAK	5599	0.00371360	0.00008671	265844
	140	JAYANTIPUR	8971	0.00595012	0.00013893	425949
	141	KAYABORPULLA	5185	0.00343901	0.00008030	246187
	142	MADHYA PANDURI	6152	0.00408039	0.00009527	292101
	143	MORANJANA	7926	0.00525701	0.00012275	376331
	144	PADUM KUWARI	8488	0.00562977	0.00013145	403016
		AP Sub-Total	115856	0.07684287	0.00179423	5500916
KAMRUP	15	RANI AP				
	145	AZARA	9062	0.00601048	0.00014034	430269
	146	DAKHIN BHOLAGAON	12823	0.00850501	0.00019859	608844
	147	DHARAPUR*	16476	0.01092790	0.00025516	782291
	148	GARAL	8006	0.00531007	0.00012399	380130
	149	KAHIKUCHI	10174	0.00674803	0.00015756	483068
	150	MAZIRGAON	7605	0.00504411	0.00011778	361090
	151	RANI	10122	0.00671354	0.00015676	480599
	152	UTTAR BHOLAGAON	9854	0.00653578	0.00015261	467874
		AP Sub-Total	84122	0.05579492	0.00130277	3994166
KAMRUP	16	SUALKUCHI AP				
	153	BONGSHAR	6796	0.00450753	0.00010525	322678
	154	DADARA	6582	0.00436559	0.00010193	312518
	155	GANDHMOW	5041	0.00334350	0.00007807	239350
	156	MADHYA SUALKUCHI*	14983	0.00993765	0.00023204	711402
	157	PACHARIA	7927	0.00525768	0.00012276	376379
	158	PACHIM SUALKUCHI*	22168	0.01470319	0.00034331	1052551
	159	PUB SUALKUCHI	19295	0.01279764	0.00029882	916139
	160	SINGIMARI	6224	0.00412814	0.00009639	295519
		AP Sub-Total	89016	0.05904092	0.00137856	4226536
		KAMRUP ZP	1507700	1.00000000	0.02334928	71586550
KARIMGANJ	1	BADARPUR AP				
	1	ANGLARBAZAR	8857	0.00938176	0.00015050	461421
	2	BUNDUSAIL	11208	0.01187205	0.00019045	583901
	3	CHARGOLA-GHORAMARA	7675	0.00812973	0.00013042	399843
	4	DUTTAPUR	9540	0.01010523	0.00016211	497004
	5	HASANPUR	9658	0.01023022	0.00016411	503151
	6	KANKALASH BASHAIL	9759	0.01033720	0.00016583	508413
	7	LAMAJUAR	9298	0.00984889	0.00015799	484396
	8	MALUA - SRIGOURI	9347	0.00990079	0.00015883	486949

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	9	MASLY	11532	0.01221525	0.00019596	600780
	10	MOHAKAL	8338	0.00883201	0.00014168	434383
	11	SOUTH BADARPUR	10148	0.01074925	0.00017244	528678
	12	UMARPUR*	18038	0.01910671	0.00030651	939722
		AP Sub-Total	123398	0.13070908	0.00209682	6428642
KARIMGANJ	2	DULLAVCHERRA AP				
	13	ANIPUR	9289	0.00983935	0.00015784	483927
	14	BIDYANAGAR	10553	0.01117824	0.00017932	549778
	15	CHERAGI	13731	0.01454453	0.00023332	715341
	16	CHORGOLA	7250	0.00767955	0.00012319	377702
	17	DARGARBOND	9037	0.00957242	0.00015356	470799
	18	DULLAVCHERRA	10229	0.01083505	0.00017381	532898
	19	KAJIRBAZAR	9560	0.01012641	0.00016245	498046
	20	LALLCHERRA	11784	0.01248218	0.00020024	613909
	21	PALDHAR	8605	0.00911483	0.00014622	448293
	22	PATHAKHAURI	12045	0.01275864	0.00020467	627506
	23	PATIALA	10805	0.01144517	0.00018360	562906
	24	RATABARI	6125	0.00648789	0.00010408	319093
	25	SINGLACHERRA	10761	0.01139857	0.00018285	560614
	26	VETERBOND	9525	0.01008934	0.00016185	496222
		AP Sub-Total	139299	0.14755218	0.00236702	7257034
KARIMGANJ	3	LOWAIRPOA AP				
	27	BAGHAN	13204	0.01398631	0.00022437	687886
	28	BALIPIPLA	10586	0.01121320	0.00017988	551497
	29	BAZARICHERRA	10909	0.01155534	0.00018537	568324
	30	CHANDKHIRA	11860	0.01256268	0.00020153	617868
	31	DENGARBOND	12410	0.01314527	0.00021087	646521
	32	HATIKHIRA	9725	0.01030119	0.00016525	506641
	33	ISABHEEL	12185	0.01290694	0.00020705	634800
	34	JHERJHERI	15557	0.01647872	0.00026435	810470
	35	KUKITAL	4093	0.00433550	0.00006955	213232
	36	LOWAIRPOA	9861	0.01044524	0.00016756	513727
	37	MEDLY	6464	0.00684698	0.00010984	336754
	38	PUTNI	7409	0.00784797	0.00012590	385985
		AP Sub-Total	124263	0.13162533	0.00211152	6473706
KARIMGANJ	4	NORTH KARIMGANJ AP				
	39	AKBARPUR	9668	0.01024081	0.00016428	503672
	40	BARHMANSHASAN	9639	0.01021009	0.00016379	502161
	41	GANDHAI	9961	0.01055117	0.00016926	518936
	42	LATU-SAJPUR	8258	0.00874727	0.00014032	430215
	43	LAXMIBAZAR	11332	0.01200340	0.00019256	590361

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	44	MAIZGRAM	8502	0.00900573	0.00014447	442927
	45	NORTH KARIMGANJ	12352	0.01308383	0.00020989	643500
	46	PANIGHAT	9664	0.01023657	0.00016421	503464
	47	PATHUSURIGRAM	8307	0.00879917	0.00014116	432768
	48	PURAHURIA	7473	0.00791576	0.00012698	389319
	49	SADARASHI	9961	0.01055117	0.00016926	518936
	50	SUTERKANDI-KURIKHALA	9435	0.00999400	0.00016032	491533
		AP Sub-Total	114552	0.12133897	0.00194651	5967794
KARIMGANJ	5	PATHERKANDI AP				
	51	ASHIMGANJ	13308	0.01409647	0.00022613	693304
	52	BANDARKONA	6136	0.00649955	0.00010426	319666
	53	BARAIGRAM	11005	0.01165702	0.00018700	573325
	54	BURUNGA	10700	0.01133395	0.00018182	557436
	55	DALCHERRA	9230	0.00977686	0.00015684	480854
	56	FARIDKUNA-DUHALIA	14684	0.01555400	0.00024952	764990
	57	ILASHPUR	9878	0.01046325	0.00016785	514612
	58	JURBARI DEFALA	14651	0.01551904	0.00024895	763270
	59	KABARIBOND	10162	0.01076408	0.00017268	529408
	60	KALKALIGHAT	8732	0.00924935	0.00014838	454909
	61	KANAIBAZAR	6442	0.00682368	0.00010946	335608
	62	MOINA	6833	0.00723784	0.00011611	355978
	63	PATHARKANDI	10643	0.01127358	0.00018085	554466
		AP Sub-Total	132404	0.14024867	0.00224985	6897826
KARIMGANJ	6	RAMKRISHNA NAGAR AP				
	64	ANANDAPUR	8273	0.00876316	0.00014058	430997
	65	BARUALA	9761	0.01033932	0.00016586	508517
	66	BHAIRAB NAGAR	9206	0.00975144	0.00015643	479603
	67	BINODINI	8425	0.00892416	0.00014316	438916
	68	DAMARIA	9166	0.00970907	0.00015575	477519
	69	GANDHINAGAR	7204	0.00763082	0.00012241	375305
	70	GOBINDAGANNJ	9304	0.00985524	0.00015810	484709
	71	HARINAGAR	9737	0.01031390	0.00016545	507267
	72	KALINAGAR	6931	0.00734165	0.00011777	361083
	73	NAGENDRA	7207	0.00763400	0.00012246	375462
	74	NAYATILLA	6705	0.00710226	0.00011393	349309
	75	RAM KRISHNA NAGAR	8654	0.00916673	0.00014705	450846
		AP Sub-Total	100573	0.10653175	0.00170897	5239533
KARIMGANJ	7	SOUTH KARIMGANJ AP				
	76	ANGURA	10707	0.01134137	0.00018194	557801
	77	BAGBARI	8458	0.00895912	0.00014372	440635
	78	BAKARSHAL NAIRGRAM	8683	0.00919745	0.00014754	452357

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	79	BAZARGHAT	8640	0.00915190	0.00014681	450116
	80	FARAMPASHA	11385	0.01205954	0.00019346	593122
	81	FATEPUR	10470	0.01109033	0.00017791	545454
	82	JANAKALAYAN	9854	0.01043783	0.00016744	513362
	83	JATKAPAN BARKATPUR	8479	0.00898136	0.00014408	441729
	84	KALIGANJ	12887	0.01365053	0.00021898	671372
	85	KANISHAIL SARIFNAGAR	9500	0.01006286	0.00016143	494920
	86	KEOTKONA	12560	0.01330415	0.00021342	654336
	87	KRISHNA NAGAR	9533	0.01009781	0.00016199	496639
	88	LONGAI GHAT	9031	0.00956607	0.00015346	470486
	89	MONOSANGAN	8877	0.00940294	0.00015084	462463
	90	NILAMBAZAR	11240	0.01190595	0.00019099	585568
	91	PIRER CHAK	10182	0.01078526	0.00017302	530450
	92	SARISHA - CHARAKURI	9282	0.00983194	0.00015772	483563
	93	SINGARIA	9194	0.00973873	0.00015623	478978
	94	SRIMANTA KANISHAIL	8717	0.00923346	0.00014812	454128
	95	SUBHASH NAGAR	11394	0.01206907	0.00019361	593591
	96	SUPRAKANDI	10504	0.01112634	0.00017849	547225
		AP Sub-Total	209577	0.22199401	0.00356120	10918293
		KARIMGANJ ZP	944066	1.00000000	0.01604189	49182827
LAKHIMPUR	1	BIHPURIA AP				
	1	BADATI JAMUGURI	7288	0.00895489	0.00013179	404066
	2	BAHGORA DHUNAGURI	10239	0.01258083	0.00018516	567677
	3	BIHPURIA	8869	0.01089749	0.00016038	491721
	4	PUB-DIKRONG	10130	0.01244690	0.00018319	561634
		AP Sub-Total	36526	0.04488012	0.00066052	2025098
LAKHIMPUR	2	BOGINODI AP				
	5	BAGINODI	11394	0.01400000	0.00020605	631714
	6	BHIMPARA	18111	0.02225330	0.00032751	1004122
	7	CHAULDHOWA	14653	0.01800439	0.00026498	812401
	8	KADAM	13563	0.01666509	0.00024527	751969
	9	NA-KADAM	8766	0.01077093	0.00015852	486010
	10	SIRAJULI	7067	0.00868334	0.00012780	391813
	11	THOWTHOWNI	9858	0.01211269	0.00017827	546554
	12	UKHAMATI	9610	0.01180797	0.00017378	532804
		AP Sub-Total	93022	0.11429772	0.00168218	5157387
LAKHIMPUR	3	DHAKUAKHANA AP				
	13	CHAIGURI	7866	0.00966509	0.00014225	436112
	14	DANCDHARA	7709	0.00947218	0.00013941	427407
	15	DHAKUAKHANA	5666	0.00696191	0.00010246	314138
	16	DHENUKHANA BATAMARI	6132	0.00753449	0.00011089	339974

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	17	DIMORUGURI	9272	0.01139266	0.00016767	514064
	18	GANDHIA	6264	0.00769668	0.00011328	347293
	19	HARHI	4940	0.00606986	0.00008933	273887
	20	KHERKATI	10443	0.01283149	0.00018885	578988
	21	MATMORA	8596	0.01056205	0.00015545	476585
	22	PACHIM DHAKUAKHANA	9451	0.01161261	0.00017091	523989
	23	PUB-DHAKUAKHANA	11651	0.01431578	0.00021069	645962
	24	UTTAR DHAKUAKHANA	8901	0.01093681	0.00016096	493495
		AP Sub-Total	96891	0.11905163	0.00175214	5371894
LAKHIMPUR	4	GHILAMORA AP				
	25	BILMUKH	7089	0.00871038	0.00012819	393033
	26	BORDAIBAM	6115	0.00751360	0.00011058	339032
	27	BORKHAMUKH	7259	0.00891926	0.00013127	402458
	28	DEOLIA	6460	0.00793751	0.00011682	358160
	29	GHILAMORA	8113	0.00996858	0.00014671	449806
	30	KEKURI	4490	0.00551694	0.00008120	248938
	31	MORNOI	5463	0.00671248	0.00009879	302883
	32	SONARI	6272	0.00770651	0.00011342	347736
	33	SUBANSIRI	11810	0.01451115	0.00021357	654778
		AP Sub-Total	63071	0.07749642	0.00114055	3496824
LAKHIMPUR	5	KARUNABARI AP				
	34	BANGALMORA	15763	0.01936827	0.00028505	873943
	35	BORCHALLA MOGHULI	14819	0.01820836	0.00026798	821605
	36	DAKHIN LALUK	11549	0.01419045	0.00020885	640307
	37	DIKRONG	10803	0.01327383	0.00019536	598947
	38	HARMOTI	19430	0.02387397	0.00035137	1077251
	39	JUBA NAGAR	15019	0.01845410	0.00027160	832693
	40	NIZ LALUK	12568	0.01544252	0.00022728	696803
	41	PAVA	13014	0.01599052	0.00023534	721531
	42	TINTHENGIA	13023	0.01600158	0.00023550	722030
	43	UTTAR LALUK	10616	0.01304406	0.00019198	588579
		AP Sub-Total	136604	0.16784767	0.00247030	7573688
LAKHIMPUR	6	LAKHIMPUR AP				
	44	AZAD	9037	0.01110392	0.00016342	501035
	45	BOGOLIJAN	11470	0.01409338	0.00020742	635927
	46	CHABOTI	17621	0.02165122	0.00031865	976955
	47	GHUNASUTI	11483	0.01410936	0.00020765	636648
	48	JOYHING	8286	0.01018115	0.00014984	459398
	49	KAMALABARIA	13369	0.01642672	0.00024176	741213
	50	LAKHIMPUR	14603	0.01794296	0.00026408	809629
	51	UJJALPUR	10391	0.01276760	0.00018791	576105

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	52	UTTAR TELAHI	8841	0.01086309	0.00015988	490169
		AP Sub-Total	105101	0.12913939	0.00190061	5827079
LAKHIMPUR	7	NARAYANPUR AP				
	53	BHULABORI	11142	0.01369037	0.00020149	617742
	54	BORBALI	8801	0.01081394	0.00015915	487951
	55	DAKHIN NARAYANPUR	7522	0.00924241	0.00013603	417040
	56	DHALPUR	8009	0.00984080	0.00014483	444040
	57	GANAKDOLANI	8122	0.00997964	0.00014688	450305
	58	JAMUGURI	7918	0.00972898	0.00014319	438995
	59	NARAYANPUR	4881	0.00599737	0.00008827	270616
	60	PANBARI	9858	0.01211269	0.00017827	546554
	61	PATHALI PAHAR	9750	0.01197999	0.00017632	540566
	62	PICHALA	8598	0.01056451	0.00015548	476696
	63	PUB-NARAYANPUR	7535	0.00925838	0.00013626	417760
	64	RAJGARH	9843	0.01209426	0.00017800	545722
	65	RANGATI	7113	0.00873986	0.00012863	394364
	66	SIMALUGURI	8761	0.01076479	0.00015843	485733
		AP Sub-Total	117853	0.14480799	0.00213121	6534083
LAKHIMPUR	8	NOWBOICHA AP				
	67	DEJOO	12578	0.01545480	0.00022746	697358
	68	DOLOHAT SUNAPUR	13991	0.01719098	0.00025301	775698
	69	MADHYA-NOWBOICHA	8323	0.01022661	0.00015051	461449
	70	NOWBOICHA	9966	0.01224539	0.00018022	552542
	71	PACHIM NOWBOICHA	9265	0.01138406	0.00016754	513676
	72	PAHUMORA	11869	0.01458364	0.00021463	658049
	73	PHULBARI	9346	0.01148359	0.00016901	518167
	74	RAMPUR BOGIBIL	11644	0.01430718	0.00021057	645574
	75	RANGANADI	9146	0.01123785	0.00016539	507079
	76	SINGRA	10999	0.01351466	0.00019890	609814
		AP Sub-Total	107127	0.13162878	0.00193725	5939405
LAKHIMPUR	9	TELAHI AP				
	77	LUIT KHABOLU	14492	0.01780657	0.00026207	803475
	78	MADHYA TELAHI	8077	0.00992435	0.00014606	447810
	79	PACHIM TELAHI	10058	0.01235844	0.00018189	557642
	80	PANIGAON	12078	0.01484044	0.00021841	669636
	81	PUB TELAHI	12957	0.01592049	0.00023431	718370
		AP Sub-Total	57662	0.07085028	0.00104274	3196934
		LAKHIMPUR ZP	813857	1.00000000	0.01471750	45122393
MARIGAON	1	BATABRABA (PART) AP				
	1	SILPUKHURI	8683	0.01188467	0.00016402	502883
		AP Sub-Total	8683	0.01188467	0.00016402	502883

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
MARIGAON	2	BHURBANDHA AP				
	2	AZARBARI	7456	0.01020524	0.00014085	431820
	3	BAGHARA	8998	0.01231582	0.00016998	521126
	4	BARANGABARI	8836	0.01209409	0.00016691	511744
	5	BHURBANDHA	9031	0.01236099	0.00017060	523038
	6	DANDUA	8479	0.01160545	0.00016017	491068
	7	DIGHALBORI	9569	0.01309736	0.00018076	554196
	8	HABIBARANGABARI	6697	0.00916638	0.00012651	387862
	9	KONWARGAON	8782	0.01202018	0.00016589	508617
	10	MANIPUR	10821	0.01481101	0.00020441	626707
	11	MIKIRBHETA	6069	0.00830681	0.00011465	351491
	12	RANGADARIA	9348	0.01279488	0.00017659	541397
	13	SOLMARI	7969	0.01090740	0.00015054	461531
	14	TARABORI	8927	0.01221864	0.00016863	517014
		AP Sub-Total	110982	0.15190424	0.00209648	6427612
MARIGAON	3	DOLONGGHAT (PART) AP				
	15	BHAKATGAON	7891	0.01080064	0.00014906	457014
	16	BORCHILA	8414	0.01151648	0.00015894	487304
	17	CHABUKDHARA	9149	0.01252250	0.00017283	529872
	18	PAGHALI	11278	0.01543652	0.00021304	653174
		AP Sub-Total	36732	0.05027614	0.00069388	2127363
MARIGAON	4	KAPILI AP				
	19	BORBHAGIA	8671	0.01186825	0.00016380	502188
	20	CHARAIBAHI	7695	0.01053237	0.00014536	445662
	21	JALUGUTI	8751	0.01197774	0.00016531	506821
	22	KALMOUBARI	8135	0.01113461	0.00015367	471145
	23	MIKIRGAON	8246	0.01128654	0.00015577	477574
		AP Sub-Total	41498	0.05679950	0.00078391	2403390
MARIGAON	5	LAHARIGHAT AP				
	24	AMARAGURI	6673	0.00913353	0.00012606	386472
	25	BALIDUNGA	6362	0.00870785	0.00012018	368460
	26	BARALIMARI	10068	0.01378036	0.00019019	583096
	27	BHURAGAON	8758	0.01198733	0.00016544	507227
	28	BOALGURI	9233	0.01263747	0.00017441	534737
	29	BORCHALA	9938	0.01360243	0.00018773	575567
	30	BORDOWATUP	10980	0.01502864	0.00020742	635916
	31	DHUMKURA	6957	0.00952225	0.00013142	402920
	32	DHUPGURI	6762	0.00925534	0.00012774	391627
	33	HAIBARGAON	5200	0.00711739	0.00009823	301162
	34	JARIBOR	8748	0.01197364	0.00016525	506647
	35	KACHARIBORI	8599	0.01176970	0.00016244	498018

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	36	KATHANI	6045	0.00827396	0.00011419	350101
	37	KUSHTOLI	8238	0.01127559	0.00015562	477110
	38	LAHARIGHAT	6280	0.00859562	0.00011863	363711
	39	LAOBHURUNGA	4795	0.00656305	0.00009058	277706
	40	NAGABANDHA	9866	0.01350388	0.00018637	571397
	41	NIZ-GERUA	8213	0.01124137	0.00015515	475662
	42	NIZ-SHAHARIA	7667	0.01049404	0.00014483	444040
	43	PAVAKATI	7686	0.01052005	0.00014519	445141
	44	RAJAGADHUWA	7039	0.00963448	0.00013297	407669
	45	TENGAGURI	8437	0.01154796	0.00015938	488636
	46	TINSUKIA MAHMARA	8530	0.01167526	0.00016113	494022
	47	TULSHIBORI	6349	0.00869006	0.00011993	367707
		AP Sub-Total	187423	0.25653123	0.00354048	10854754
MARIGAON	6	MAYONG AP				
	48	AHATGURI	8742	0.01196543	0.00016514	506300
	49	BAGHJAP	8037	0.01100047	0.00015182	465469
	50	BAHABARJARI	6810	0.00932104	0.00012864	394407
	51	BARPAK	7365	0.01008069	0.00013913	426550
	52	BURABURI	8896	0.01217621	0.00016805	515219
	53	BURGAON	8536	0.01168347	0.00016125	494369
	54	DAKSHIN DHARAMTUL	8191	0.01121126	0.00015473	474388
	55	DEOSAL	8911	0.01219674	0.00016833	516088
	56	DUNGABARI	7993	0.01094025	0.00015099	462921
	57	GAGALMARI	10418	0.01425942	0.00019680	603367
	58	GAGALMARI ASHIGARH	6477	0.00886526	0.00012235	375121
	59	GARMARI	10120	0.01385153	0.00019117	586108
	60	GHAGUA	10362	0.01418277	0.00019574	600124
	61	GOVA	8218	0.01124821	0.00015524	475952
	62	JAGIBHAKATGAON	7989	0.01093477	0.00015091	462689
	63	JAGIROAD*	33570	0.04594822	0.00063415	1944234
	64	JHARGAON	8874	0.01214610	0.00016763	513945
	65	KURANIBORI	8242	0.01128106	0.00015569	477342
	66	LEHPATI	6747	0.00923481	0.00012745	390758
	67	MANAHA	9060	0.01240068	0.00017115	524717
	68	MAYONG	9081	0.01242942	0.00017154	525933
	69	NELIE	10571	0.01446883	0.00019969	612228
	70	PABHAKATI	9534	0.01304946	0.00018010	552169
	71	PALIGURI	8979	0.01228981	0.00016962	520026
	72	SILSANG	8575	0.01173685	0.00016198	496628
	73	TELAHI	6444	0.00882009	0.00012173	373209
	74	UTTAR DHARAMTUL	8406	0.01150553	0.00015879	486840

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		AP Sub-Total	255148	0.34922838	0.00481983	14777101
MARIGAON	7	MOIRABARI AP				
	75	BORBORI	7095	0.00971113	0.00013403	410913
	76	BORCHAPARI	7449	0.01019566	0.00014071	431415
	77	DATIALBORI	7609	0.01041466	0.00014374	440681
	78	DOLOIGAON	9309	0.01274150	0.00017585	539138
	79	GARIABORI	7416	0.01015049	0.00014009	429504
	80	HATIMURIA	8618	0.01179570	0.00016280	499118
	81	LENGRIBORI	9795	0.01340670	0.00018503	567285
	82	LUCHANABORI	8391	0.01148500	0.00015851	485972
	83	MOIRABARI	9921	0.01357916	0.00018741	574583
	84	TATIKATA	8544	0.01169442	0.00016140	494833
	85	ULUBARI	5992	0.00820142	0.00011319	347031
		AP Sub-Total	90139	0.12337583	0.00170275	5220473
		MARIGOAN ZP	730605	1.00000000	0.01380136	42313576
NAGAON	1	BAJIAGAON AP				
	1	AMLOKHI	10396	0.00495721	0.00014486	444129
	2	BAJIAGAON	9121	0.00434924	0.00012709	389660
	3	BHARAGURI	5452	0.00259972	0.00007597	232916
	4	KANUAMARI	11602	0.00553228	0.00016167	495651
	5	KHATAWAL	8242	0.00393010	0.00011485	352108
	6	KUHUMTOLI	9783	0.00466491	0.00013632	417941
	7	MOWAMARI	11286	0.00538160	0.00015726	482151
	8	NIZ BHELOUGURI	6261	0.00298548	0.00008724	267477
	9	RANGGARH	5742	0.00273801	0.00008001	245305
	10	SAMAGURI	6203	0.00295783	0.00008643	264999
	11	SUTARGAON	3738	0.00178242	0.00005209	159692
	12	UDMARI	7711	0.00367690	0.00010745	329423
		AP Sub-Total	95537	0.04555570	0.00133124	4081454
NAGAON	2	BARHAMPUR AP				
	13	BALIJURI	6108	0.00291253	0.00008511	260941
	14	BAMUNI	6028	0.00287438	0.00008400	257523
	15	BARBARI	7878	0.00375653	0.00010977	336557
	16	BARHAMPUR	9285	0.00442744	0.00012938	396666
	17	CHALCHALI	6705	0.00319720	0.00009343	286446
	18	CHAPANALA	7445	0.00355006	0.00010374	318059
	19	HALOWAGAON	5956	0.00284005	0.00008299	254447
	20	KATANIGAON	6979	0.00332785	0.00009725	298151
	21	PURANIGUDAM	4681	0.00223208	0.00006523	199978
	22	SUTARGAON	5369	0.00256014	0.00007481	229370
	23	URIGAON	6743	0.00321532	0.00009396	288069

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		AP Sub-Total	73177	0.03489360	0.00101967	3126208
NAGAON	3	BATADRABA AP				
	24	AMLOKHI	6928	0.00330354	0.00009654	295972
	25	BATADRABA	5904	0.00281525	0.00008227	252226
	26	BHOMORAGURI	8380	0.00399590	0.00011677	358004
	27	BILATIA	7732	0.00368691	0.00010774	330320
	28	DHANIABHETI	7379	0.00351859	0.00010282	315240
	29	DHUPAGURI	6910	0.00329495	0.00009629	295203
	30	KADAMONI	8682	0.00413991	0.00012098	370905
	31	KANDHULIMARI	8173	0.00389720	0.00011389	349160
	32	KATAHGURI	7161	0.00341464	0.00009978	305926
	33	RAMPUR SATRA	10056	0.00479509	0.00014012	429604
	34	SAHARIA	7212	0.00343896	0.00010049	308105
	35	SOLOGURI	8282	0.00394917	0.00011540	353817
	36	TUKTUKI	6568	0.00313187	0.00009152	280593
	37	UPPAR DUMDUMIA	3544	0.00168991	0.00004938	151404
		AP Sub-Total	102911	0.04907191	0.00143399	4396480
NAGAON	4	BINNAKANDI AP				
	38	AKASHIGANGA	6637	0.00316478	0.00009248	283540
	39	AKCHEK PATTAR	8403	0.00400687	0.00011709	358986
	40	AMBARI	6495	0.00309706	0.00009050	277474
	41	BALIRAM	3964	0.00189019	0.00005524	169347
	42	BARBALI	10197	0.00486232	0.00014209	435628
	43	BARUNGATOLI	8501	0.00405360	0.00011846	363173
	44	BHELUGURI	11066	0.00527669	0.00015420	472753
	45	BORHAWAR	13970	0.00666143	0.00019466	596815
	46	CHANGMAJI	7872	0.00375367	0.00010969	336301
	47	CHARING PATHAR	11555	0.00550987	0.00016101	493643
	48	CHOUDHURY BAZAR	10626	0.00506688	0.00014807	453955
	49	DOBOKA	9542	0.00454999	0.00013296	407646
	50	JAMUNA	10978	0.00523473	0.00015297	468993
	51	JAMUNAMUKH	9113	0.00434543	0.00012698	389318
	52	JAYANAGAR	9773	0.00466014	0.00013618	417514
	53	KAPAHBARI	9477	0.00451900	0.00013206	404869
	54	KOROIANI	8890	0.00423909	0.00012388	379791
	55	MURAJHAR	10886	0.00519086	0.00015169	465063
	56	NAGAYA PAM	8318	0.00396634	0.00011591	355355
	57	NAMATI	10008	0.00477220	0.00013945	427554
	58	NILBAGAN	10543	0.00502731	0.00014691	450409
	59	SAMARALI	9202	0.00438787	0.00012822	393120
	60	SARLOK	10812	0.00515558	0.00015066	461901

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	61	SUTARGAON	10429	0.00497295	0.00014532	445539
		AP Sub-Total	227257	0.10836484	0.00316667	9708688
NAGAON	5	DHALPUKHURI AP				
	62	BALUHANDER	3658	0.00174427	0.00005097	156274
	63	BHALUKMARI	10686	0.00509549	0.00014890	456519
	64	BORDOLONG	11444	0.00545694	0.00015946	488901
	65	DHALPUKHURI	11445	0.00545741	0.00015948	488944
	66	FORMAPAR	11451	0.00546028	0.00015956	489200
	67	KUMURAKATA	7254	0.00345898	0.00010108	309899
	68	LANKA BHETA	4005	0.00190974	0.00005581	171098
	69	LASKAR PATHAR	14626	0.00697424	0.00020380	624840
	70	MILIK BASTI	11440	0.00545503	0.00015941	488730
	71	NANDAPUR	5674	0.00270558	0.00007906	242400
	72	PADUM PUKHURI	7708	0.00367547	0.00010741	329295
	73	SINGARI BASTI	6790	0.00323773	0.00009461	290077
		AP Sub-Total	106181	0.05063117	0.00147956	4536178
NAGAON	6	DOLONGGHAT AP				
	74	AIBHETIA	5117	0.00243998	0.00007130	218604
	75	HATIJJUA	5615	0.00267745	0.00007824	239879
	76	JAMUGURI KUJIDAH	5401	0.00257540	0.00007526	230737
	77	KAKAMARI	6668	0.00317956	0.00009291	284865
	78	MAJ JAJARI	6433	0.00306750	0.00008964	274825
	79	NIZ HATICHUNG	6526	0.00311185	0.00009094	278798
	80	RAIDONGIA	5274	0.00251485	0.00007349	225312
		AP Sub-Total	41034	0.01956658	0.00057178	1753021
NAGAON	7	JUGIJAN AP				
	81	ASHINAGAR	8113	0.00386859	0.00011305	346597
	82	BARAPHUTI	4416	0.00210572	0.00006153	188657
	83	BORPUKHURI	10335	0.00492812	0.00014401	441523
	84	DIMARU PAR	7218	0.00344182	0.00010058	308361
	85	GOLAGHATIA BASTI	7358	0.00350858	0.00010253	314342
	86	GOPAL NAGAR	8888	0.00423814	0.00012385	379706
	87	HAYANG	5644	0.00269128	0.00007865	241118
	88	HINDU BLOCK	8907	0.00424720	0.00012411	380518
	89	ISLAM NAGAR	8630	0.00411511	0.00012025	368684
	90	KANDHULIMARI	10515	0.00501395	0.00014652	449213
	91	PUB DHANIRAM PATHAR	10827	0.00516273	0.00015087	462542
	92	RADHANAGAR	11056	0.00527192	0.00015406	472325
	93	RAJBARI	5935	0.00283004	0.00008270	253550
		AP Sub-Total	107842	0.05142320	0.00150270	4607138
NAGAON	8	JURIA AP				

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	94	ALITANGONI JAMUGURI	6458	0.00307942	0.00008999	275893
	95	BAGARIGURI	6979	0.00332785	0.00009725	298151
	96	BALIKATIA	8815	0.00420333	0.00012283	376587
	97	BARALIMARI FURHANIATI	10461	0.00498821	0.00014577	446906
	98	CHATIAN	10156	0.00484277	0.00014152	433876
	99	DAGAON DHINGGAON	7760	0.00370027	0.00010813	331516
	100	DHINGBORI CHAPARI	9696	0.00462342	0.00013511	414225
	101	GODAIMARI	12677	0.00604488	0.00017665	541576
	102	JANGANI KALADUBA	8614	0.00410749	0.00012003	368000
	103	JARAMARI LONGIA	10916	0.00520517	0.00015211	466344
	104	JURIA	9786	0.00466634	0.00013636	418069
	105	KACHARIGAON	6844	0.00326348	0.00009537	292384
	106	KANDHULIMARI PARAMAI BHETI	8458	0.00403310	0.00011786	361336
	107	MAHERIPAR	7496	0.00357438	0.00010445	320238
	108	MAHGURI	10722	0.00511266	0.00014940	458057
	109	MELEKADHING MUKUNDA ATI	7931	0.00378180	0.00011051	338822
	110	PATIA CHAPORI ROUMARI	9378	0.00447179	0.00013068	400639
	111	SINGIA	8383	0.00399734	0.00011681	358132
	112	SONAIBERA SIMOLUTOLI	8202	0.00391103	0.00011429	350399
	113	SUTIRPAR	12914	0.00615789	0.00017995	551701
	114	TELIA BEBEJIA	3985	0.00190020	0.00005553	170244
	115	TINSUKIA	8962	0.00427342	0.00012488	382867
		AP Sub-Total	195593	0.09326623	0.00272545	8355964
NAGAON	9	KALIABOR AP				
	116	AMGURI	7185	0.00342608	0.00010012	306952
	117	HATBOR	9051	0.00431586	0.00012612	386669
	118	JAKHALABANDHA	9956	0.00474740	0.00013873	425332
	119	KUTHORI	10649	0.00507785	0.00014839	454938
	120	KUWARITOL	7625	0.00363589	0.00010625	325749
	121	MAJ PUBTHORIA	11440	0.00545503	0.00015941	488730
	122	PUB PUBTHORIA	5771	0.00275183	0.00008041	246544
	123	SEKONI BORHOLA	11082	0.00528432	0.00015442	473436
	124	UTTAR PACHIM PUBTHORIA	9369	0.00446750	0.00013055	400255
	125	UTTAR PUBTHARIA	7100	0.00338555	0.00009893	303320
		AP Sub-Total	89228	0.04254733	0.00124333	3811926
NAGAON	10	KAPILI PT. I AP				
	126	BARAPUJIA	6535	0.00311614	0.00009106	279183
	127	JARABARI	7293	0.00347758	0.00010162	311566
	128	MONIPURTUP	9692	0.00462152	0.00013505	414054
		AP Sub-Total	23520	0.01121524	0.00032773	1004802
NAGAON	11	KATHIATOLI AP				

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	129	BAKULGURI	10004	0.00477029	0.00013940	427383
	130	BARPATHAR	6822	0.00325299	0.00009506	291444
	131	CHANG CHAKI	6012	0.00286675	0.00008377	256840
	132	CHANG KHOLA	9038	0.00430966	0.00012594	386114
	133	DAKHIN NONOI	6434	0.00306798	0.00008965	274868
	134	DEV NARIKALI	8124	0.00387383	0.00011320	347067
	135	GARJAIPAM	11412	0.00544168	0.00015902	487534
	136	GARUKHUNDA	5828	0.00277901	0.00008121	248979
	137	JURIPAR	8426	0.00401784	0.00011741	359969
	138	KACHUA	12330	0.00587942	0.00017181	526752
	139	KANDALI	8827	0.00420905	0.00012300	377100
	140	LONGJUP	20720	0.00988009	0.00028872	885183
	141	MADHABPARA	12551	0.00598480	0.00017489	536194
	142	NAMBORLALUNG GAON	15088	0.00719454	0.00021024	644577
	143	NIZ KAMPUR	5662	0.00269986	0.00007890	241887
	144	NIZ-KATHIATOLI	12377	0.00590183	0.00017246	528760
	145	RANGALU	10916	0.00520517	0.00015211	466344
	146	SINGIMARI	8443	0.00402595	0.00011765	360695
	147	TETELISORA	6495	0.00309706	0.00009050	277474
		AP Sub-Total	185509	0.08845780	0.00258494	7925164
NAGAON	12	KHAGARIJAN AP				
	148	BARBHETI	7762	0.00370122	0.00010816	331602
	149	BEBEJIA DEMOU BANGTHAI	7075	0.00337363	0.00009859	302252
	150	BHAKAT GAON	12883	0.00614311	0.00017952	550377
	151	DIMARUGURI****	24029	0.01145795	0.00033483	1026547
	152	DIFALOO	10060	0.00479699	0.00014018	429775
	153	HERAPATI	6693	0.00319148	0.00009326	285933
	154	KACHAMARI	4926	0.00234891	0.00006864	210445
	155	KENDUGURI	7848	0.00374223	0.00010936	335276
	156	LAWGAON	12545	0.00598194	0.00017481	535937
	157	RANGAGARA HUJ	5270	0.00251294	0.00007343	225141
	158	SENCHOWA	6385	0.00304461	0.00008897	272775
		AP Sub-Total	105476	0.05029500	0.00146973	4506059
NAGAON	13	LAWKHOWA AP				
	159	AMBAGAN	7450	0.00355245	0.00010381	318273
	160	BHATIAKHALI	8064	0.00384522	0.00011237	344504
	161	BHURBANDHA	12379	0.00590278	0.00017249	528846
	162	KATHPARA	8412	0.00401116	0.00011722	359371
	163	KAWAIMARI	9117	0.00434733	0.00012704	389489
	164	LAILURI	6043	0.00288153	0.00008420	258164
	165	LAWKHOWA	6865	0.00327349	0.00009566	293281

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	166	MAGURMARI	7703	0.00367309	0.00010734	329081
	167	SALPARA	8227	0.00392295	0.00011464	351467
	168	SINGIMARI	7623	0.00363494	0.00010622	325664
	169	TUBUKI JARONI	6803	0.00324393	0.00009480	290632
		AP Sub-Total	88686	0.04228888	0.00123578	3788771
NAGAON	14	LUMDING AP				
	170	DAKHIN LUMDING*	33946	0.01618675	0.00047301	1450213
	171	DERO PATHAR	6045	0.00288249	0.00008423	258250
	172	KAKI THAISUPER	14666	0.00699331	0.00020436	626549
	173	KAKI TONGIA	9124	0.00435067	0.00012714	389788
	174	KHAGARIJAN	9167	0.00437118	0.00012774	391625
	175	NAKHUTI	11173	0.00532771	0.00015569	477324
	176	PACHIM LUMDING	9714	0.00463201	0.00013536	414994
	177	PUB LUMDING	7720	0.00368119	0.00010757	329808
	178	SARKE BASTI	8603	0.00410224	0.00011988	367530
		AP Sub-Total	110158	0.05252755	0.00153498	4706080
NAGAON	15	MOIRABARI (PART)AP				
	179	BECHAMARI	6555	0.00312568	0.00009134	280037
	180	BORBHETI	8782	0.00418759	0.00012237	375177
	181	LAHKARGHAT	8769	0.00418140	0.00012219	374622
	182	LALIPATHAR	6757	0.00322200	0.00009415	288667
	183	MOIRADHOS	8449	0.00402881	0.00011773	360951
	184	NIZ-DHING	7423	0.00353957	0.00010343	317119
		AP Sub-Total	46735	0.02228504	0.00065122	1996574
NAGAON	16	ODALI AP				
	185	AZARBARI	7707	0.00367499	0.00010739	329252
	186	BAMUNGAON	13116	0.00625421	0.00018276	560331
	187	KANDURA BURAGAON	6097	0.00290728	0.00008496	260471
	188	LANKAJAN	10700	0.00510217	0.00014910	457117
	189	NO.1 KAKI	16278	0.00776197	0.00022682	695415
	190	ODALI	9502	0.00453092	0.00013240	405937
	191	PACHIM ODALI	12235	0.00583412	0.00017049	522694
	192	PURANA KAKI	4100	0.00195504	0.00005713	175157
	193	RANIPIUKHURI	8562	0.00408269	0.00011931	365779
		AP Sub-Total	88297	0.042103391	0.001230357	3772152
NAGAON	17	PACHIM KALIABOR AP				
	194	ANJUKPANI	12371	0.00589897	0.00017238	528504
	195	BORGHULI	13376	0.00637819	0.00018639	571439
	196	HATIGAON BAGICHA	10630	0.00506879	0.00014812	454126
	197	KATHALGURI	9998	0.00476743	0.00013932	427126
	198	LAKHANABANDHA	7967	0.00379897	0.00011101	340360

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
	199	NIZ-BORBHOZIA	9260	0.00441552	0.00012903	395598
	200	ROHDHALA	8768	0.00418092	0.00012218	374579
	201	SALONA BAGICHA	12410	0.00591756	0.00017292	530170
		AP Sub-Total	84780	0.04042635	0.00118135	3621902
NAGAON	18	PAKHIMORIA AP				
	202	BENGENATI	5723	0.00272895	0.00007975	244493
	203	BHUTAI PATHARI	5913	0.00281954	0.00008239	252610
	204	CHUTA HAIBOR GAON*	11514	0.00549032	0.00016044	491892
	205	DAKARGHAT	11602	0.00553228	0.00016167	495651
	206	DAKHINPAT	10610	0.00505925	0.00014784	453272
	207	DEWDHAR	9700	0.00462533	0.00013516	414395
	208	PAKHIMORIA	6966	0.00332166	0.00009707	297596
	209	TULSHI DEWRI	11319	0.00539733	0.00015772	483561
		AP Sub-Total	73347	0.03497466	0.00102204	3133471
NAGAON	19	RAHA AP				
	210	AMSOI	12787	0.00609733	0.00017818	546276
	211	AMTALA	9680	0.00461579	0.00013488	413541
	212	BAGALAJAN	10886	0.00519086	0.00015169	465063
	213	CHAPARMUKH	6169	0.00294162	0.00008596	263547
	214	DAKHIN JAJIAL	6570	0.00313283	0.00009155	280678
	215	DIGHALDARI	6281	0.00299502	0.00008752	268332
	216	DIGHALIATI	7742	0.00369168	0.00010788	330747
	217	GHAHI	7503	0.00357772	0.00010455	320537
	218	HATBOR	6125	0.00292063	0.00008535	261667
	219	KAMARGAON	7936	0.00378419	0.00011058	339035
	220	MAGURGAON	10913	0.00520374	0.00015207	466216
	221	PHULAGURI	7295	0.00347854	0.00010165	311651
	222	PRAMILA	13690	0.00652792	0.00019076	584853
	223	RANTHALI	9447	0.00450469	0.00013164	403587
	224	SAHARI	6469	0.00308467	0.00009014	276363
	225	SALMORA	5166	0.00246335	0.00007198	220698
		AP Sub-Total	134659	0.06421057	0.00187638	5752792
NAGAON	20	RUPAHIHAT AP				
	226	BARGHAT	9343	0.00445510	0.00013019	399144
	227	DAKHIN KHATOWAL	8646	0.00412274	0.00012048	369367
	228	FAKALI	11343	0.00540878	0.00015806	484586
	229	FUTALJAR	7904	0.00376893	0.00011014	337668
	230	GEREKI	10079	0.00480605	0.00014044	430587
	231	GORAJAN	7202	0.00343419	0.00010035	307678
	232	GOTANGA	7999	0.00381423	0.00011146	341727
	233	HATIPARA	8282	0.00394917	0.00011540	353817

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	234	HATIPIUKHURI	7959	0.00379516	0.00011090	340018
	235	JEWMARI	9281	0.00442554	0.00012932	396495
	236	KANCHANPUR	6210	0.00296117	0.00008653	265299
	237	RUPAHI	9453	0.00450755	0.00013172	403843
	238	SAIDARIA	7340	0.00349999	0.00010228	313573
	239	UTTAR KHATOWAL	6179	0.00294638	0.00008610	263974
		AP Sub-Total	117220	0.05589498	0.00163338	5007777
		NAGOAN ZP	2097147	1	0.029222284	89592599
NALBARI	1	BARIGOG BANBHAG AP				
	1	ALLIYA	13355	0.01990268	0.00026860	823498
	2	BALITARA	9456	0.01409208	0.00019018	583078
	3	CHATAIBARI	7437	0.01108321	0.00014957	458582
	4	DATARA	8938	0.01332012	0.00017976	551137
	5	DEHARKUCHI	7430	0.01107278	0.00014943	458150
	6	DIHJARI	9889	0.01473738	0.00019889	609777
	7	GHOGRAPAR	15685	0.02337504	0.00031546	967171
	8	KHATIKUCHI	10461	0.01558982	0.00021039	645048
	9	PUB BANBHAG	13182	0.01964487	0.00026512	812831
		AP Sub-Total	95833	0.14281797	0.00192742	5909272
NALBARI	2	BARBHAG AP				
	10	NO.1 UPPER BARBHAG	9336	0.01391325	0.00018777	575678
	11	NO.2 UPPER BARBHAG	6336	0.00944241	0.00012743	390692
	12	NO.3 UPPER BARBHAG	10759	0.01603392	0.00021639	663423
	13	NO.4 UPPER BARBHAG	11090	0.01652720	0.00022304	683834
	14	NO.5 UPPER BARBHAG	9052	0.01349001	0.00018206	558166
	15	NO.6 UPPER BARBHAG	9878	0.01472098	0.00019867	609099
	16	SANEKUCHI	6013	0.00896105	0.00012094	370775
		AP Sub-Total	62464	0.09308883	0.00125629	3851666
NALBARI	3	BARKHETRI AP				
	17	BARUNIBARI NAPTIPARA	17352	0.02585933	0.00034899	1069962
	18	BHANGNAMARI	17277	0.02574756	0.00034748	1065337
	19	DAULASAL LARKUCHI	12999	0.01937215	0.00026144	801547
	20	GHOGA	16511	0.02460601	0.00033207	1018104
	21	JOISAGAR BARTOLA	8483	0.01264204	0.00017061	523080
	22	KALARCHAR	12741	0.01898765	0.00025625	785638
	23	KANDHBARI DAGAPARA	12099	0.01803089	0.00024334	746051
	24	KEKANKUCHI KAPLABARI	15860	0.02363584	0.00031898	977962
	25	KURIHAMARI BARSULIA	19275	0.02872514	0.00038766	1188538
	26	LOHARKATHA ADABARI	16086	0.02397264	0.00032353	991898
	27	MUGDI RAMPUR	13727	0.02045707	0.00027608	846437
	28	MUKALMUA NARAYANPUR	13276	0.01978495	0.00026701	818627

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
		AP Sub-Total	175686	0.26182127	0.00353344	10833182
NALBARI	4	MADHUPUR AP				
	29	DAKSHIN NATUN DEHAR	9350	0.01393411	0.00018805	576541
	30	PACHIM DHARMAPUR	6842	0.01019649	0.00013761	421893
	31	PACHIM NATUN DEHAR	7523	0.01121137	0.00015130	463885
	32	PUB DHARMAPUR	6585	0.00981349	0.00013244	406045
	33	PUB NATUN DEHAR	9436	0.01406228	0.00018978	581844
	34	UTTAR PUB DHARMAPUR	8932	0.01331118	0.00017964	550767
		AP Sub-Total	48668	0.07252893	0.00097882	3000975
NALBARI	5	PASCHIM NALBARI AP				
	35	BANGAON	9196	0.01370461	0.00018495	567045
	36	BARNARDDI	6595	0.00982839	0.00013264	406662
	37	BELSOR	8665	0.01291327	0.00017427	534303
	38	DAKSHIN KHETRI DHARMAPUR	9869	0.01470757	0.00019849	608544
	39	DAKSHIN MADHYA DHARMAPUR	8705	0.01297288	0.00017508	536769
	40	KAKAVA	5631	0.00839176	0.00011325	347220
	41	NO.1 DAKSHIN POKOWA	7400	0.01102807	0.00014883	456300
	42	NO.2 DAKSHIN POKOWA	6406	0.00954673	0.00012884	395008
	43	NO.3 DAKSHIN POKOWA	5587	0.00832619	0.00011237	344507
	44	NO.4 DAKSHIN POKOWA	8784	0.01309062	0.00017667	541641
	45	PACHIM KHETRI DHARMAPUR	7935	0.01182537	0.00015959	489289
	46	PANIGAON	7657	0.01141107	0.00015400	472147
	47	PUB KHETRI DHARMAPUR	6179	0.00920844	0.00012427	381011
	48	RUPIABATHAN	7405	0.01103552	0.00014893	456608
	49	UTTAR KHETRI DHARMAPUR	7004	0.01043792	0.00014087	431882
		AP Sub-Total	113018	0.16842843	0.00227305	6968936
NALBARI	6	PUB NALBARI AP				
	50	1 NO. KHATA	9546	0.01422621	0.00019199	588627
	51	2 NO. KHATA	9148	0.01363308	0.00018399	564086
	52	3 NO. KHATA	9271	0.01381638	0.00018646	571670
	53	4 NO. KHATA	15481	0.02307102	0.00031136	954592
	54	DAKSHIN BAHJANI	14109	0.02102636	0.00028376	869992
	55	MADHYA BAHJANI	9633	0.01435586	0.00019374	593992
	56	PASCHIM BATAHGILA	16244	0.02420810	0.00032670	1001640
	57	PUB BAHJANI	10518	0.01567476	0.00021154	648563
	58	PUB BATAHGILA	12696	0.01892059	0.00025535	782863
	59	UTTAR BAHJANI	10212	0.01521874	0.00020539	629694
		AP Sub-Total	116858	0.17415110	0.00235028	7205719
NALBARI	7	TIHU AP				
	60	JALKHANA BHATUAKHANA	9035	0.01346468	0.00018171	557118
	61	MAKHIBAHA	8269	0.01232312	0.00016631	509885

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	62	MATHURAPUR	10353	0.01542887	0.00020822	638389
	63	NATHKUCHI	8196	0.01221433	0.00016484	505383
	64	PACHIM NAMBARBHAG	11886	0.01771346	0.00023905	732917
	65	PUB NAMBARBHAG	10749	0.01601902	0.00021619	662807
		AP Sub-Total	58488	0.08716348	0.00117633	3606498
		NALBARI ZP	671015	1.00000000	0.01349563	41376247
SIVASAGAR	1	AMGURI AP				
	1	AMGURI	10112	0.01059340	0.00018520	567807
	2	BHUYANHAT	7654	0.00801838	0.00014018	429786
	3	BORAHIBARI	4919	0.00515318	0.00009009	276211
	4	BORBAM	7199	0.00754172	0.00013185	404237
	5	BORCHILLA	6890	0.00721801	0.00012619	386886
	6	BORUAALI	8814	0.00923360	0.00016143	494922
	7	LALIMCHAPRI	5293	0.00554498	0.00009694	297211
	8	NAMTIALI	7964	0.00834314	0.00014586	447193
	9	NAMTIDOLE	4464	0.00467651	0.00008176	250662
	10	PENGERA	5076	0.00531765	0.00009297	285026
		AP Sub-Total	68385	0.07164056	0.00125247	3839940
SIVASAGAR	2	DEMOW AP				
	11	ATHABARI	11646	0.01220042	0.00021330	653944
	12	BAKHAR BEGENA	5742	0.00601536	0.00010516	322424
	13	BORBAM	5243	0.00549260	0.00009603	294404
	14	DEMOW	12025	0.01259747	0.00022024	675225
	15	GOHAIN PUKHURI	5815	0.00609183	0.00010650	326523
	16	KHORAHAHAT	6086	0.00637573	0.00011146	341740
	17	MOHARANI	3735	0.00391281	0.00006841	209727
	18	NAHAT	6337	0.00663868	0.00011606	355834
	19	NANGALAMORA	6202	0.00649725	0.00011359	348253
	20	NEMUGURI	5840	0.00611802	0.00010696	327926
	21	NITAIPUKHURI	7982	0.00836199	0.00014619	448204
	22	PACHIM PANIDEHING	6206	0.00650145	0.00011366	348478
	23	PALENGI	9216	0.00965474	0.00016879	517495
	24	PANIDEHING	7606	0.00796809	0.00013930	427090
	25	PARIJAT	8967	0.00939389	0.00016423	503513
	26	RAJABARI	5806	0.00608240	0.00010634	326017
	27	RUPJYOTI	6691	0.00700953	0.00012255	375712
	28	SARAGUWA	5829	0.00610650	0.00010676	327309
	29	SUKANPUKHURI	7260	0.00760562	0.00013297	407662
	30	THOWRADOLE	5488	0.00574926	0.00010051	308161
		AP Sub-Total	139722	0.14637366	0.00255900	7845640
SIVASAGAR	3	GAURISAGAR AP				

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	31	BARUAPUKHURI	9485	0.00993655	0.00017372	532600
	32	CHARING	4741	0.00496670	0.00008683	266216
	33	DEORAJA	5632	0.00590012	0.00010315	316247
	34	DIKHOWMUKH	6190	0.00648468	0.00011337	347580
	35	DIKSU	7618	0.00798067	0.00013952	427764
	36	HAFALUTING	4049	0.00424176	0.00007416	227359
	37	HATIGHULI	6705	0.00702420	0.00012280	376498
	38	KAWAIMARI	7910	0.00828657	0.00014487	444161
	39	KHANAMUKH	8871	0.00929332	0.00016247	498122
	40	MOGORAHAT	5874	0.00615364	0.00010758	329836
	41	MORABAZAR	5991	0.00627621	0.00010972	336405
	42	MUMAI TAMULI	6498	0.00680735	0.00011901	364874
	43	RANGPUR	7998	0.00837876	0.00014648	449102
	44	RUDRASAGAR	8116	0.00850237	0.00014864	455728
	45	SALAGURI	8892	0.00931532	0.00016286	499302
		AP Sub-Total	104570	0.10954820	0.00191519	5871792
SIVASAGAR	4	LAKWA AP				
	46	CHALLAPATHER	9233	0.00967255	0.00016910	518449
	47	CHARAIDEO	10143	0.01062587	0.00018577	569548
	48	HOLLOWPHUKON	7974	0.00835361	0.00014604	447754
	49	NIMANAGARH	9360	0.00980560	0.00017143	525581
		AP Sub-Total	36710	0.03845763	0.00067234	2061332
SIVASAGAR	5	NAZIRA AP				
	50	BANTUNG	7622	0.00798486	0.00013960	427989
	51	BIHUBOR	10067	0.01054625	0.00018438	565280
	52	BORBORUAH	6518	0.00682830	0.00011938	365997
	53	BORPHUKON	9288	0.00973017	0.00017011	521538
	54	DULAKAKHARIA	6989	0.00732172	0.00012800	392445
	55	GALEKY	6249	0.00654649	0.00011445	350892
	56	JOYMOTI	13110	0.01373412	0.00024011	736150
	57	KHATKHATI	7065	0.00740134	0.00012940	396712
	58	LENGIBOR	9928	0.01040064	0.00018183	557475
	59	MAKIPUR	5199	0.00544651	0.00009522	291933
	60	NA-PAM BARUATI	7761	0.00813047	0.00014214	435794
	61	NA-PUKHURI	6681	0.00699906	0.00012236	375150
	62	NAZIRA	10029	0.01050644	0.00018368	563146
	63	PEOLI PHUKON	4982	0.00521917	0.00009125	279748
	64	PHULPANI BARUAH	7143	0.00748305	0.00013082	401092
	65	RAHDOIPHUKHURI	4988	0.00522546	0.00009135	280085
	66	RAJABHETA	7162	0.00750296	0.00013117	402159
	67	RAMONI	5769	0.00604364	0.00010566	323940

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	68	SIMOLUGURI	10613	0.01111825	0.00019438	595939
	69	SUKAFA	6031	0.00631811	0.00011046	338651
		AP Sub-Total	153194	0.16048701	0.00280574	8602116
SIVASAGAR	6	PACHIM ABHOIPUR AP				
	70	ABHOIPUR	11374	0.01191547	0.00020831	638670
	71	BHOJU	9904	0.01037549	0.00018139	556127
	72	RAJAPUKHURI	14231	0.01490849	0.00026064	799096
	73	SONARI	13245	0.01387555	0.00024258	743730
	74	SUFFRY	9978	0.01045302	0.00018275	560283
	75	TOWKAK	22230	0.02328829	0.00040714	1248254
		AP Sub-Total	80962	0.08481631	0.00148281	4546161
SIVASAGAR	7	SAPEKHATI AP				
	76	AHUKHAT	10640	0.01114653	0.00019487	597455
	77	BARAGURI	7295	0.00764229	0.00013361	409627
	78	BENGENABARI	10357	0.01085006	0.00018969	581564
	79	BHUYANKHAT	6661	0.00697811	0.00012200	374027
	80	BORHAT	11657	0.01221195	0.00021350	654561
	81	HARIDEV	11789	0.01235023	0.00021591	661973
	82	LONGPATIA	7925	0.00830228	0.00014515	445003
	83	MILONJYOTI	9116	0.00954998	0.00016696	511880
	84	NAHARPUKHURI	11056	0.01158234	0.00020249	620814
	85	PURBANCHAL	11914	0.01248118	0.00021820	668992
	86	RAHAN	4507	0.00472156	0.00008255	253076
	87	SAPEKHATI	10815	0.01132986	0.00019808	607282
	88	SARUPATHER	10445	0.01094225	0.00019130	586505
	89	SONALI	6898	0.00722639	0.00012634	387335
	90	UDOISHREE	8674	0.00908694	0.00015886	487061
		AP Sub-Total	139749	0.14640194	0.00255949	7847156
SIVASAGAR	8	SIVASAGAR AP				
	91	BANMUKH	5882	0.00616202	0.00010773	330285
	92	BETBARI	7397	0.00774914	0.00013548	415355
	93	CHAULKARA	3377	0.00353777	0.00006185	189625
	94	CHEREKAPAR	8872	0.00929436	0.00016249	498179
	95	DESANG DHAI ALI	8200	0.00859037	0.00015018	460445
	96	DESANGMUKH	9191	0.00962855	0.00016833	516091
	97	DESANGPAR	7850	0.00822371	0.00014377	440792
	98	GARHGAON	7079	0.00741601	0.00012965	397498
	99	HAHCHARA	7512	0.00786962	0.00013758	421812
	100	KHELUA	7127	0.00746629	0.00013053	400194
	101	KONWARPUR	6220	0.00651611	0.00011392	349264
	102	LACHIT	6371	0.00667430	0.00011668	357743

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	103	LAKWA	5960	0.00624373	0.00010916	334665
	104	NAGAR MAHAL	8419	0.00881980	0.00015419	472742
	105	PANBECHA	4995	0.00523279	0.00009148	280478
	106	SANTIPUR	4982	0.00521917	0.00009125	279748
	107	SILAKUTI	7516	0.00787381	0.00013766	422037
		AP Sub-Total	116950	0.12251757	0.00214193	6566951
SIVASAGAR	9	SONARI AP				
	108	BHARALIPUKHURI	10951	0.01147234	0.00020057	614918
	109	BORDOBA	15977	0.01673761	0.00029262	897137
	110	DESANGPANI	8102	0.00848771	0.00014839	454942
	111	DOBA	9218	0.00965684	0.00016883	517607
	112	KAKOTIBARI	10608	0.01111301	0.00019428	595658
	113	KHOOMTAI	13373	0.01400964	0.00024493	750918
	114	MILON	11588	0.01213966	0.00021223	650687
	115	NIZKHALOIGUGURA	8895	0.00931846	0.00016291	499470
	116	SARBUDOI	6092	0.00638202	0.00011157	342077
	117	SEPON	9138	0.00957303	0.00016736	513115
	118	UDOIPUR	10373	0.01086682	0.00018998	582462
		AP Sub-Total	114315	0.11975712	0.00209367	6418991
		SIVSAGAR ZP	954557	1.00000000	0.01748266	53600079
SONITPUR	1	BAGHMORA AP				
	1	BORJARANI	9242	0.00603847	0.00015775	483631
	2	GINJIA	6121	0.00399929	0.00010448	320310
	3	JARABARI	9154	0.00598097	0.00015624	479026
	4	KHARASIMALU	9154	0.00598097	0.00015624	479026
	5	MIJIKA	11248	0.00734913	0.00019198	588604
	6	MONABARI	12491	0.00816127	0.00021320	653650
	7	ROTOWA	6121	0.00399929	0.00010448	320310
	8	TINIKHUTI	8795	0.00574641	0.00015012	460240
		AP Sub-Total	72326	0.04725580	0.00123448	3784797
SONITPUR	2	BALIPARA AP				
	9	BALIPARA	10799	0.00705577	0.00018432	565108
	10	BALIPUKHURI	10584	0.00691529	0.00018065	553857
	11	BHALUKMARI	12793	0.00835859	0.00021835	669454
	12	BINDUKURI	13441	0.00878198	0.00022941	703363
	13	CHARIDUAR	11289	0.00737592	0.00019268	590750
	14	CHILLONI	8518	0.00556543	0.00014539	445744
	15	DEKARGAON**	10075	0.00658273	0.00017196	527222
	16	GHORAMARI	8849	0.00578169	0.00015104	463065
	17	GORMARA	30659	0.02003174	0.00052330	1604376
	18	HALLESWAR	6909	0.00451415	0.00011792	361546

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	19	LOKHRA	11458	0.00748634	0.00019557	599594
	20	MANSIRI	8808	0.00575490	0.00015034	460920
	21	NAPAM	18114	0.01183519	0.00030918	947900
	22	NIZ-GOROIMARI	8376	0.00547265	0.00014296	438313
	23	RONGAJAN	13331	0.00871011	0.00022754	697607
	24	SAMDHARA	9019	0.00589276	0.00015394	471961
	25	SINGHITOLI	8697	0.00568238	0.00014844	455111
	26	UDMARI	8927	0.00583265	0.00015237	467147
		AP Sub-Total	210646	0.13763026	0.00359537	11023039
SONITPUR	3	BEHALI AP				
	27	BAITAMARI	6057	0.00395748	0.00010338	316961
	28	BIHMARI	11400	0.00744844	0.00019458	596558
	29	BORALIMARA	10771	0.00703747	0.00018384	563643
	30	BORGANG	9314	0.00608551	0.00015897	487399
	31	GANGMAUTHAN	11218	0.00732953	0.00019147	587034
	32	NIZ-BEHALI	7371	0.00481601	0.00012581	385722
	33	RANGAGARA	6766	0.00442072	0.00011548	354063
	34	SERELIA	9102	0.00594699	0.00015536	476305
	35	TELENGONIA	7167	0.00468272	0.00012233	375047
		AP Sub-Total	79166	0.05172487	0.00135123	4142732
SONITPUR	4	BIHAGURI AP				
	36	BAHBARI	8238	0.00538248	0.00014061	431092
	37	BANDARMARI	9649	0.00630439	0.00016469	504929
	38	BORGAON	8234	0.00537987	0.00014054	430883
	39	NO.1 BIHAGURI	7411	0.00484214	0.00012649	387815
	40	NO.2 BIHAGURI	6973	0.00455596	0.00011902	364895
	41	PACHIM BORGAON	6290	0.00410971	0.00010736	329154
	42	PUB-BORGAON	7187	0.00469579	0.00012267	376093
	43	PUTHIMARI	7378	0.00482058	0.00012593	386088
	44	TUMUKIGAON	6782	0.00443117	0.00011576	354900
		AP Sub-Total	68142	0.04452209	0.00116307	3565850
SONITPUR	5	BISWANTAH AP				
	45	BURIGANG	7236	0.00472780	0.00012351	378658
	46	GOREHAGI	7611	0.00497282	0.00012991	398281
	47	KUMALIA	7037	0.00459778	0.00012011	368244
	48	LEHUGAON	5746	0.00375428	0.00009807	300686
	49	NO. 1 BISWANATH	5777	0.00377453	0.00009860	302309
	50	PANIBHORAL	7430	0.00485456	0.00012682	388810
	51	SOWAGURI	6489	0.00423973	0.00011076	339567
		AP Sub-Total	47326	0.03092150	0.00080777	2476555
SONITPUR	6	BORCHOLA AP				

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	52	BORBHAGIA BELSIRI	11461	0.00748830	0.00019562	599751
	53	DAKSHIN SINGRI	16733	0.01093288	0.00028560	875633
	54	DHOLAGURI	12413	0.00811031	0.00021187	649568
	55	DOOMDOOMA	7674	0.00501398	0.00013098	401578
	56	GUPTESWAR	27054	0.01767633	0.00046177	1415727
	57	NATUN SIRAJULI	12337	0.00806065	0.00021057	645591
	58	NATUNPAM	10129	0.00661801	0.00017288	530047
	59	NIZ-BORCHOLA	8288	0.00541515	0.00014146	433708
	60	PALASHBASTI	13719	0.00896361	0.00023416	717911
	61	PIRAKATA	11264	0.00735959	0.00019226	589442
	62	SIRAJULI	14948	0.00976661	0.00025514	782224
		AP Sub-Total	146020	0.09540542	0.00249231	7641181
SONITPUR	7	CHAIDUAR AP				
	63	AAMTALA	7153	0.00467357	0.00012209	374314
	64	AMAJHARANI	9888	0.00646055	0.00016877	517436
	65	BAKARIDOLONI	7395	0.00483169	0.00012622	386978
	66	BALIJAN	6892	0.00450304	0.00011763	360656
	67	GAMIRI	6004	0.00392285	0.00010248	314187
	68	HELEM	6321	0.00412997	0.00010789	330776
	69	JALUKBARI	7215	0.00471408	0.00012315	377559
	70	KALYANPUR	6914	0.00451742	0.00011801	361807
	71	KARIBIL	6799	0.00444228	0.00011605	355790
	72	KEKURIJAN	7201	0.00470493	0.00012291	376826
	73	KRISHNAPUR	10163	0.00664022	0.00017347	531827
	74	MISSAMARI	7344	0.00479837	0.00012535	384309
	75	NALANIBARI	10193	0.00665982	0.00017398	533397
	76	RANGALIAL	6466	0.00422471	0.00011036	338364
	77	SATRANG	7517	0.00491140	0.00012830	393362
	78	TAKAUBARI	6944	0.00453702	0.00011852	363377
	79	TETONBARI	6028	0.00393853	0.00010289	315443
		AP Sub-Total	126437	0.08261043	0.00215806	6616409
SONITPUR	8	DHEKIAJULI AP				
	80	AMIYAPUR	7497	0.00489833	0.00012796	392316
	81	BAHBERA	13527	0.00883817	0.00023088	707864
	82	BAMUNPUKHURI	8882	0.00580325	0.00015160	464792
	83	BATACHIPUR	12001	0.00784112	0.00020484	628009
	84	BHOTPARA	14203	0.00927985	0.00024242	743239
	85	GARHMARA	12950	0.00846117	0.00022103	677669
	86	GARUBANDHA	11149	0.00728445	0.00019029	583424
	87	JIAGABHARU	6609	0.00431814	0.00011280	345847
	88	KEHERUKHANDA	11314	0.00739225	0.00019311	592058

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	89	MAZ-ROWMARI	11264	0.00735959	0.00019226	589442
	90	MISSAMARI	8125	0.00530865	0.00013868	425179
	91	MIZIBARI	11786	0.00770065	0.00020117	616758
	92	NAHARBARI	9896	0.00646577	0.00016891	517855
	93	PANBARI	12483	0.00815605	0.00021306	653231
	94	RAKSHYASMARI	10249	0.00669641	0.00017493	536327
	95	SENIMARI	10510	0.00686694	0.00017939	549985
	96	SOPAI	10481	0.00684799	0.00017889	548467
	97	THELAMARA	12379	0.00808810	0.00021129	647789
		AP Sub-Total	195305	0.12760687	0.00333352	10220250
SONITPUR	9	GABHARU AP				
	98	BESSERIA	9836	0.00642657	0.00016788	514715
	99	BHOMORAGURI	13284	0.00867940	0.00022674	695148
	100	DOLABARI	12902	0.00842981	0.00022022	675158
	101	MAZGAON***	29367	0.01918758	0.00050124	1536766
	102	PANCHMILE	10314	0.00673888	0.00017604	539728
	103	PARBATIA**	11979	0.00782675	0.00020446	626857
	104	RAJGARH	11355	0.00741904	0.00019381	594204
	105	USHAPUR**	22154	0.01447481	0.00037813	1159312
		AP Sub-Total	121191	0.07918284	0.00206852	6341887
SONITPUR	10	NADUAR AP				
	106	DAKSHIN MURHADOR	8922	0.00582939	0.00015228	466885
	107	DAKSHIN SILABANDHA	10654	0.00696103	0.00018185	557520
	108	MADHYA SILABANDHA	6580	0.00429919	0.00011231	344329
	109	PACHIM BORBHOZIA	8293	0.00541842	0.00014155	433970
	110	PACHIM MURHADOR	8303	0.00542495	0.00014172	434493
	111	PUB-BORBHOZIA	10761	0.00703094	0.00018367	563120
	112	PUB-MURHADOR	6485	0.00423712	0.00011069	339358
	113	UTTAR BORBHOZIA	9255	0.00604696	0.00015797	484311
	114	UTTAR CHILLABANDHA	8341	0.00544978	0.00014237	436482
	115	UTTAR MURHADOR	9856	0.00643964	0.00016823	515761
		AP Sub-Total	87450	0.05713741	0.00149262	4576231
SONITPUR	11	PUB CHAIDUAR AP				
	116	ALUPARA	7735	0.00505383	0.00013202	404770
	117	BORTAMULI	7487	0.00489180	0.00012779	391792
	118	DAKHIN-KALABARI	6866	0.00448605	0.00011719	359296
	119	DUBIA	7053	0.00460823	0.00012038	369081
	120	GHOGRA	6851	0.00447625	0.00011693	358511
	121	GOPALPUR	5825	0.00380589	0.00009942	304820
	122	KALABARI	5768	0.00376865	0.00009845	301838
	123	KHARIOPURIA	5919	0.00386731	0.00010103	309739

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	124	LOHITMUKH	6164	0.00402739	0.00010521	322560
	125	PACHIM-KALABARI	5391	0.00352233	0.00009202	282109
	126	PACHIM SONAPUR	11054	0.00722238	0.00018867	578452
	127	PICHALA SOWANSIRIMUKH	5638	0.00368371	0.00009623	295035
	128	PUB-DUBIA	8601	0.00561966	0.00014680	450088
	129	PUB-KALABARI	5006	0.00327078	0.00008544	261962
	130	ROWNAMUKH	5846	0.00381961	0.00009978	305919
	131	SOLENGIGURI	5996	0.00391762	0.00010234	313769
	132	UTTAR KALABARI	6429	0.00420053	0.00010973	336428
		AP Sub-Total	113629	0.07424204	0.00193945	5946170
SONITPUR	12	RANGAPARA AP				
	133	BORJULI	10595	0.00692248	0.00018084	554433
	134	HATIBARI	8245	0.00538705	0.00014073	431458
	135	NAHARANI	10439	0.00682055	0.00017818	546270
	136	NAMANIGAON	8413	0.00549682	0.00014360	440250
	137	PHULABARI	10302	0.00673104	0.00017584	539100
	138	PHULAGURI	10023	0.00654875	0.00017108	524500
	139	SONAJULI	9377	0.00612667	0.00016005	490695
	140	THAKURBARI	8582	0.00560724	0.00014648	449093
		AP Sub-Total	75976	0.04964061	0.00129678	3975800
SONITPUR	13	SAKOMATHA AP				
	141	BALICHANG	8997	0.00587839	0.00015356	470810
	142	BAMUNI PATHAR	6309	0.00412213	0.00010768	330148
	143	BORPATHAR	7373	0.00481731	0.00012584	385827
	144	DHULI	11304	0.00738572	0.00019294	591535
	145	KUWARI	11909	0.00778101	0.00020327	623194
	146	MUKHARGAR	12562	0.00820766	0.00021441	657366
	147	PABHAI	13816	0.00902699	0.00023582	722987
	148	SALAIKHATI	7397	0.00483299	0.00012625	387083
		AP Sub-Total	79667	0.05205221	0.00135978	4168949
SONITPUR	14	SOOTEA AP				
	149	DAKSHIN NAGSANKAR	9538	0.00623186	0.00016280	499121
	150	MADHYA NAGSANKAR	8714	0.00569349	0.00014873	456001
	151	NO.1 SOOTEA	13662	0.00892637	0.00023319	714928
	152	NO.2 SOOTEA	9007	0.00588492	0.00015373	471334
	153	NO.3 SOOTEA	7240	0.00473042	0.00012357	378867
	154	NO.4 SOOTEA	10806	0.00706034	0.00018444	565475
	155	NO.5 SOOTEA	7942	0.00518908	0.00013556	415602
	156	NO.6 SOOTEA	9795	0.00639978	0.00016718	512569
	157	PUB NAGSANKAR	14671	0.00958562	0.00025041	767729
	158	UTTAR NAGSANKAR	15865	0.01036575	0.00027079	830211

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		AP Sub-Total	107240	0.07006764	0.00183040	5611836
		SONITPUR ZP	1530521	1.00000000	0.02612339	80091687
TINSUKIA	1	GUIJAN AP				
	1	BARUAHOLA	7545	0.00766011	0.00014145	433685
	2	BORGURI***	24257	0.02462707	0.00045477	1394287
	3	BOZALLTOLI***	26567	0.02697231	0.00049808	1527065
	4	DIMARUGURI	13443	0.01364809	0.00025203	772701
	5	GATANG	11727	0.01190591	0.00021986	674065
	6	GUIJAN	9575	0.00972108	0.00017951	550369
	7	KHAMTIGUWALI	13901	0.01411308	0.00026062	799026
	8	PANITOLA	12206	0.01239222	0.00022884	701598
		AP Sub-Total	119221	0.12103987	0.00223517	6852796
TINSUKIA	2	HAPJAN AP				
	9	BAGHJAN	9869	0.01001956	0.00018502	567268
	10	BANDARKHATI	8549	0.00867943	0.00016028	491395
	11	BAREKURIGAON	11471	0.01164600	0.00021506	659350
	12	BOGAPANI	7710	0.00782763	0.00014455	443169
	13	BORHAPJAN	7497	0.00761138	0.00014055	430926
	14	DAISAJAN	10510	0.01067034	0.00019704	604112
	15	DOIDAM	10095	0.01024901	0.00018926	580258
	16	DOIMUKHIA	8767	0.00890075	0.00016436	503925
	17	HANSORA	10266	0.01042262	0.00019247	590087
	18	HAPJAN	13472	0.01367753	0.00025257	774367
	19	HATIJAN	14605	0.01482782	0.00027382	839492
	20	KARDOIGURI	13398	0.01360240	0.00025119	770114
	21	PANIKHOWA	8946	0.00908248	0.00016772	514214
	22	SAMDANG	8056	0.00817890	0.00015103	463057
	23	TINGRAI	12249	0.01243587	0.00022965	704070
	24	TIPUK	7828	0.00794743	0.00014676	449952
		AP Sub-Total	163288	0.16577916	0.00306134	9385757
TINSUKIA	3	ITAKHULI AP				
	25	BAPUJI	9081	0.00921954	0.00017025	521974
	26	BORDUBI-KUWARI-PATHAR	10902	0.01106832	0.00020439	626644
	27	ITAKHULI CHARIALI	9634	0.00978098	0.00018062	553760
	28	KACHMARI	8311	0.00843779	0.00015582	477714
	29	LAIPULI	12829	0.01302472	0.00024052	737408
	30	LAKHIPATHAR	7715	0.00783270	0.00014464	443456
	31	LANGKACHI	11741	0.01192012	0.00022012	674870
	32	RANGPURIA**	24357	0.02472860	0.00045665	1400035
	33	TENGAPANI	12365	0.01255364	0.00023182	710737
		AP Sub-Total	106935	0.10856643	0.00200483	6146599

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
TINSUKIA	4	KAKOPATHAR AP				
	34	ARAIMURIA	7896	0.00801646	0.00014803	453860
	35	BIJULIBAN	8931	0.00906725	0.00016744	513352
	36	BORDUBI	9671	0.00981854	0.00018131	555887
	37	BURIDIHING	11810	0.01199018	0.00022141	678836
	38	DIRAK	10272	0.01042871	0.00019258	590432
	39	DUWARMORA	6204	0.00629865	0.00011631	356605
	40	GABHARUBHETI	15143	0.01537403	0.00028390	870416
	41	HAHKHATI	9035	0.00917284	0.00016939	519330
	42	KAILASHPUR	12249	0.01243587	0.00022965	704070
	43	KAKAJAN	18705	0.01899037	0.00035068	1075159
	44	KAKOPATHAR	14690	0.01491411	0.00027541	844378
	45	KUMCHANG	12474	0.01266431	0.00023386	717003
	46	MAITHOAG	8904	0.00903984	0.00016693	511800
	47	MANKHOWA	8066	0.00818906	0.00015122	463632
	48	MEGELA	9478	0.00962260	0.00017769	544793
	49	PURANIPUKHURI	13590	0.01379733	0.00025479	781150
	50	RANGAJAN	13114	0.01331407	0.00024586	753790
	51	TONGNA	13120	0.01332016	0.00024597	754135
		AP Sub-Total	203352	0.20645439	0.00381246	11688626
TINSUKIA	5	MARGHERITA AP				
	52	BHITORPOWAI	10326	0.01048354	0.00019359	593536
	53	BORBIL	12306	0.01249374	0.00023071	707346
	54	BORGOLAI*	15822	0.01606338	0.00029663	909445
	55	BRAHMAJAN	12181	0.01236684	0.00022837	700161
	56	ENTHEM	14161	0.01437704	0.00026549	813971
	57	GOLAI*	27655	0.02807691	0.00051848	1589603
	58	JAGUN	12741	0.01293538	0.00023887	732350
	59	KETETONG	10199	0.01035460	0.00019121	586236
	60	KUMARPATY	9087	0.00922563	0.00017036	522319
	61	KUMSAI	12071	0.01225516	0.00022631	693838
	62	LEDO*	20774	0.02109093	0.00038947	1194085
	63	LEDO COLLIERY	6408	0.00650576	0.00012014	368330
	64	LEKHAPANI	18297	0.01857614	0.00034303	1051707
	65	MAKUMPOTHAR	15835	0.01607658	0.00029688	910192
	66	PAWOI	11830	0.01201048	0.00022179	679986
	67	SAMUKJAN	17214	0.01747662	0.00032273	989457
		AP Sub-Total	226907	0.23036875	0.00425407	13042562
TINSUKIA	6	SADIYA AP				
	68	AMARPUR	7202	0.00731188	0.00013502	413969
	69	AMBIKAPUR	7946	0.00806723	0.00014897	456734

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District name	Sl. No	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)
[1]	[2]	[3]	[4]	[5]	[6]	[7]
	70	BORJIYA	7242	0.00735249	0.00013577	416269
	71	BURABURI	9253	0.00939417	0.00017348	531860
	72	CHAPAKHOWA	7655	0.00777179	0.00014352	440008
	73	HOLLOWGAON	8094	0.00821748	0.00015175	465241
	74	KUNDIL	7731	0.00784895	0.00014494	444376
	75	NAGAON	7058	0.00716568	0.00013232	405692
	76	NA-SADIYA	7481	0.00759513	0.00014025	430006
	77	RAJGARH	7032	0.00713928	0.00013184	404198
	78	SHANTIPUR	7757	0.00787534	0.00014543	445871
	79	SUNPURA	8062	0.00818500	0.00015115	463402
		AP Sub-Total	92513	0.09392440	0.00173444	5317626
TINSUKIA	7	SAIKHOWA AP				
	80	DANGARI	8429	0.00855759	0.00015803	484497
	81	DHOLA DHADUNG	7053	0.00716060	0.00013223	405405
	82	GAKHIRBHETI	12705	0.01289883	0.00023819	730280
	83	KHOHANG	8453	0.00858196	0.00015848	485877
	84	NA-BARMURA	9913	0.01006424	0.00018585	569797
	85	SAIKHOWA	9042	0.00917995	0.00016952	519732
	86	TALAP	17162	0.01742383	0.00032175	986468
		AP Sub-Total	72757	0.07386700	0.00136405	4182056
		TINSUKIA ZP	984973	1.00000000	0.01846636	56616023
		GRAND TOTAL	20198790			1114699197

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 2001	Total Area (in Sq. Km)	Per Capita Tax Collection (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	41038	3.86	75.25	51.36	50.67	1266
2	Barpeta Road M. B.		35725	4.52	98.56	55.50	59.00	1599
3	Howly T. C.		16730	3.75	47.00	28.20	28.00	385
4	Pathsala T. C.		9974	2.74	71.00	32.44	29.15	469
5	Sarthebari T. C.		7628	2.90	23.00	19.26	32.00	292
6	Sorbhog T. C.		7687	1.59	25.00	8.60	8.00	235
7	Bongaigaon M. B.	Bongaigaon	60327	4.35	45.00	132.00	110.20	993
8	Abhayapuri T. C.		14673	4.74	42.73	42.98	25.00	1085
9	Lakhipur M.B.	Cachar	9802	1.66	19.28	25.70	10.00	380
10	Silchar M. B.		142199	15.76	77.14	96.00	190.00	5956
11	Mongoldoi M. B.	Darrang	23920	4.62	33.86	43.60	47.05	659
12	Kharupetia T. C.		17783	2.36	74.00	27.85	26.40	381
13	Dhemaji T. C.	Dhemaji	11863	8.00	76.00	21.00	18.00	314
14	Silapathar T. C.		22516	8.00	14.50	25.50	33.00	320
15	Dhubri M. B.	Dhubri	64168	4.23	24.28	35.86	60.96	1500
16	Bilasipara T. C.		31171	5.19	32.00	25.00	10.13	865
17	Chapar T. C.		18558	3.79	43.00	13.75	7.75	294
18	Gauripur T. C.		25002	2.95	42.12	29.15	45.50	300
19	Sapatgram T. C.		12126	2.95	27.00	20.67	20.00	550
20	Dibrugarh M. B.		Dibrugarh	121893	15.50	43.12	85.00	195.00	1550
21	Chabua T. C.	17433		0.94	5.45	15.00	9.00	200
22	Naharkatia T. C.	15523		5.34	12.34	16.83	12.00	207

Sl. No.	City/Town	Name of District	Total Population as per census 2001	Total Area (in Sq. Km)	Per Capita Tax Collection (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]
23	Goalpara M. B.	Goalpara	49037	12.76	16.05	54.00	15.00	433
24	Lakhipur T. C.		12547	5.20	8.13	37.00	32.00	273
25	Dergaon M. B.	Golaghat	13446	4.92	45.09	35.14	17.00	375
26	Golaghat M. B.		33064	7.32	57.89	55.22	8.58	496
27	Barpathar T. C.		7079	5.07	12.00	19.95	17.90	205
28	Bokakhat T. C.		8844	6.00	26.68	18.06	10.05	228
29	Sarupathar T. C.		9922	3.81	5.89	10.42	22.63	267
30	Hailakandi M. B.	Hailakandi	29739	4.55	112.61	61.20	100.40	1591
31	Lala T. C.		10270	4.20	88.70	26.00	16.00	750
32	Jorhat M. B.	Jorhat	67588	55.01	147.17	84.00	130.00	994
33	Marioni T. C.		20997	3.60	8.81	27.00	37.00	250
34	Teok T. C. (*)		5000	5.00	5.00	31.00	15.00	223
35	Titabor T. C. (*)		7545	7.50	31.81	25.00	21.00	262
36	Guwahati Municipal Corporation	Kamrup(Including Kamrup Metropolitan)	809895	216.79	380.80	797.00	287.00	115980
37	Palasbari M. B.		5554	1.03	32.32	17.85	9.76	339
38	Rangia M. B.		25151	9.25	53.00	25.76	30.00	228
39	North Guwahati T. C.		16286	8.00	23.00	19.45	25.00	470
40	Karimganj M. B.	Karimganj	52613	6.09	39.29	42.30	45.00	2950
41	Badarpur T. C.		11297	4.90	17.26	23.45	16.19	530
42	North Lakhimpur M. B.	Lakhimpur	54285	13.74	67.00	40.08	45.15	599
43	Bihpuria T. C.		10868	2.00	49.51	28.40	15.10	250
44	Dhakuakhana T. C. (*)		5000	5.00	6.78	14.99	4.99	571
45	Narayanpur T. C. (*)		5000	7.38	4.09	21.00	32.00	210
46	Morigaon M.B.	Morigaon	20811	4.00	10.38	43.76	35.00	485
47	Hojai M. B.		35718	5.28	54.00	36.46	16.00	450
48	Lanka M. B.		34423	3.60	18.71	23.90	31.75	559

Sl. No.	City/Town	Name of District	Total Population as per census 2001	Total Area (in Sq. Km)	Per Capita Tax Collection (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]
49	Lumding M.B .	Nagaon	25203	7.77	21.58	35.40	25.52	300
50	Nagaon M. B.		107667	9.22	15.15	75.20	63.00	2170
51	Dhing T. C.		17844	4.00	8.13	34.56	19.09	452
52	Doboka T. C.		11058	5.00	11.00	19.50	18.00	197
53	Kampur T. C.		5409	6.10	4.50	20.15	31.50	274
54	Roha T. C.(*)		5000	1.08	3.40	15.10	30.00	133
55	Nalbari M. B.	Nalbari	23183	12.50	81.96	25.00	25.00	1600
56	Tihu T. C.		4303	1.40	13.25	17.52	15.05	294
57	Amguri M. B.	Sivasagar	6997	1.60	65.89	15.50	12.50	420
58	Nazira M. B.		13047	8.00	125.00	21.18	18.20	438
59	Sivasagar M. B.		53854	10.95	55.74	42.36	71.47	903
60	Sonari M. B.		17502	8.00	67.50	29.10	66.85	550
61	Moranhat T. C.		5779	1.60	5.67	12.22	18.45	250
62	Simaluguri T. C.		11780	8.69	8.09	26.00	28.74	349
63	Dhekiajuli M. B.	Sonitpur	25349	5.18	37.08	27.00	30.00	314
64	Tezpur M. B.		80575	7.10	49.12	52.80	85.60	550
65	Biswanath Charali T. C.		16825	6.02	62.65	25.31	54.90	270
66	Gahpur T. C.		9419	10.70	23.00	27.17	5.25	317
67	Rangapara T. C.		18824	9.07	38.62	18.00	17.00	371
68	Tinsukia M. B.	Tinsukia	85563	10.54	70.67	149.70	193.60	3198
69	Digboi T. C.		20553	4.03	24.81	56.50	24.00	432
70	Doom Dooma T. C.		19806	4.30	35.04	21.41	20.00	450
71	Makum T. C.		15118	3.68	12.44	16.75	37.50	339
72	Margherita T. C.		24049	4.70	6.78	25.00	75.00	350
	Total		2714425	672.97	3120.67	3278.07	3048.53	164689

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	Multiplying Factor	Projected devolution (in Rupees)
			Road Length	Length of Drain	Street Light							
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
1	Barpeta M. B.	Barpeta	0.015668	0.016621	0.007687	0.015118	0.005736	0.013325	0.024113	0.013673	0.003731	11437514
2	Barpeta Road M. B.		0.016931	0.019354	0.009709	0.013161	0.006716	0.015331	0.031583	0.014124	0.003854	11814726
3	Howly T. C.		0.008603	0.009185	0.002338	0.006163	0.005572	0.006708	0.015061	0.007196	0.001963	6019397
4	Pathsala T. C.		0.009896	0.009562	0.002848	0.003674	0.004072	0.007435	0.022752	0.006628	0.001809	5544708
5	Sarthebari T. C.		0.005875	0.010497	0.001773	0.002810	0.004309	0.006048	0.007370	0.004160	0.001135	3479622
6	Sorbhog T. C.		0.002623	0.002624	0.001427	0.002832	0.002363	0.002225	0.008011	0.003286	0.000897	2748842
7	Bongaigaon M. B.	Bongaigaon	0.040268	0.036149	0.006030	0.022225	0.006464	0.027482	0.014420	0.017966	0.004902	15028592
8	Abhayapuri T. C.		0.013111	0.008201	0.006588	0.005406	0.007043	0.009300	0.013693	0.007338	0.002002	6138010
9	Lakhipur M.B.	Cachar	0.007840	0.003280	0.002307	0.003611	0.002467	0.004476	0.006178	0.003754	0.001024	3140196
10	Silchar M. B.		0.029286	0.062325	0.036165	0.052386	0.023419	0.042592	0.024719	0.040462	0.011040	33846298
11	Mongoldoi M. B.	Darrang	0.013301	0.015434	0.004001	0.008812	0.006865	0.010912	0.010850	0.008843	0.002413	7396872
12	Kharupetia T. C.		0.008496	0.008660	0.002313	0.006551	0.003507	0.006490	0.023713	0.007928	0.002163	6631519
13	Dhemaji T. C.	Dhemaji	0.006406	0.005904	0.001907	0.004370	0.011888	0.004739	0.024354	0.008794	0.002399	7355931
14	Silapathar T. C.		0.007779	0.010825	0.001943	0.008295	0.011888	0.006849	0.004646	0.008556	0.002335	7157357
15	Dhubri M. B.	Dhubri	0.010939	0.019997	0.009108	0.023640	0.006286	0.013348	0.007780	0.016032	0.004374	13411005
16	Bilasipara T. C.		0.007626	0.003323	0.005252	0.011483	0.007712	0.005401	0.010254	0.009627	0.002627	8052665
17	Chapar T. C.		0.004195	0.002542	0.001785	0.006837	0.005632	0.002841	0.013779	0.006904	0.001884	5775047
18	Gauripur T. C.		0.008892	0.014925	0.001822	0.009211	0.004384	0.008546	0.013497	0.008457	0.002307	7074063
19	Sapatgram T. C.		0.006306	0.006561	0.003340	0.004467	0.004384	0.005402	0.008652	0.005086	0.001388	4254654
20	Dibrugarh M. B.		0.025930	0.063965	0.009412	0.044906	0.023032	0.033102	0.013818	0.034076	0.009297	28504509
21	Chabua T. C.	Dibrugarh	0.004576	0.002952	0.001214	0.006422	0.001397	0.002914	0.001746	0.004143	0.001130	3465584
22	Naharkatia T. C.		0.005134	0.003936	0.001257	0.005719	0.007935	0.003442	0.003954	0.005768	0.001574	4824681

Sl. No.	City/Town	Name of District	Index			Population Index	Area Index	Infrastructure Index	Per Capita Tax Collection Index	Composite Index	Multiplying Factor	Projected devolution (in Rupees)
			Road Length	Length of Drain	Street Light							
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
23	Goalpara M. B.	Goalpara	0.016473	0.004920	0.002629	0.018065	0.018961	0.008008	0.005143	0.015417	0.004206	12896083
24	Lakhipur T. C.		0.011287	0.010497	0.001658	0.004622	0.007727	0.007814	0.002605	0.005545	0.001513	4638647
25	Dergaon M. B.	Golaghat	0.010720	0.005576	0.002277	0.004954	0.007311	0.006191	0.014449	0.006884	0.001878	5758872
26	Golaghat M. B.		0.016845	0.002814	0.003012	0.012181	0.010877	0.007557	0.018551	0.012073	0.003294	10099227
27	Barpathar T. C.		0.006086	0.005872	0.001245	0.002608	0.007534	0.004401	0.003845	0.004218	0.001151	3528502
28	Bokakhat T. C.		0.005509	0.003297	0.001384	0.003258	0.008916	0.003397	0.008549	0.005351	0.001460	4476356
29	Sarupathar T. C.		0.003179	0.007423	0.001621	0.003655	0.005661	0.004074	0.001887	0.003988	0.001088	3336167
30	Hailakandi M. B.		Hailakandi	0.018670	0.032934	0.009661	0.010956	0.006761	0.020421	0.036085	0.014232	0.003883	11904709
31	Lala T. C.	0.007931		0.005248	0.004554	0.003783	0.006241	0.005911	0.028423	0.007744	0.002113	6477727
32	Jorhat M. B.	Jorhat	0.025625	0.042644	0.006036	0.024900	0.081742	0.024768	0.047160	0.041876	0.011426	35029576
33	Marioni T. C.		0.008237	0.012137	0.001518	0.007735	0.005349	0.007297	0.002823	0.006470	0.001765	5412218
34	Teok T. C. (*)		0.009457	0.004920	0.001354	0.001842	0.007430	0.005244	0.001602	0.003634	0.000992	3040006
35	Titabor T. C. (*)		0.007626	0.006889	0.001591	0.002780	0.011145	0.005369	0.010193	0.006121	0.001670	5120392
36	Guwahati Municipal Corporation		Kamrup(Including Kamrup Metropolitan)	0.243131	0.094144	0.704236	0.298367	0.322139	0.347170	0.122025	0.288368	0.078678	241220088
37	Palasbari M. B.	0.005445		0.003202	0.002058	0.002046	0.001531	0.003568	0.010357	0.003146	0.000858	2631911
38	Rangia M. B.	0.007858		0.009841	0.001384	0.009266	0.013745	0.006361	0.016984	0.010987	0.002998	9190802
39	North Guwahati T. C.	0.005933		0.008201	0.002854	0.006000	0.011888	0.005663	0.007370	0.007601	0.002074	6358170
40	Karimganj M. B.	Karimganj	0.012904	0.014761	0.017913	0.019383	0.009049	0.015193	0.012590	0.015427	0.004209	12904360
41	Badarpur T. C.		0.007154	0.005311	0.003218	0.004162	0.007281	0.005228	0.005531	0.005246	0.001431	4388292
42	North Lakhimpur M. B.	Lakhimpur	0.012227	0.014810	0.003637	0.019999	0.020417	0.010225	0.021470	0.019065	0.005202	15948245
43	Bihpuria T. C.		0.008664	0.004953	0.001518	0.004004	0.002972	0.005045	0.015865	0.005359	0.001462	4482510
44	Dhakuakhana T. C. (*)		0.004573	0.001637	0.003467	0.001842	0.007430	0.003226	0.002173	0.003453	0.000942	2888624
45	Narayanpur T. C. (*)		0.006406	0.010497	0.001275	0.001842	0.010966	0.006059	0.001311	0.004584	0.001251	3834386
46	Morigaon T. C.	Morigaon	0.013349	0.011481	0.002945	0.007667	0.005944	0.009258	0.003326	0.006892	0.001881	5765533
47	Hojai M. B.		0.011122	0.005248	0.002732	0.013159	0.007846	0.006368	0.017304	0.011500	0.003138	9619529
48	Lanka M. B.		0.007291	0.010415	0.003394	0.012682	0.005349	0.007033	0.005996	0.009307	0.002539	7785081

Sl. No.	City/Town	Name of District	Index			Population Index	Area Index	Infrastructure Index	Per Capita Tax Collection Index	Composite Index	Multiplying Factor	Projected devolution (in Rupees)
			Road Length	Length of Drain	Street Light							
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
49	Lumding M.B .	Nagaon	0.010799	0.008371	0.001822	0.009285	0.011546	0.006997	0.006915	0.009268	0.002529	7752645
50	Nagaon M. B.		0.022940	0.020666	0.013176	0.039665	0.013700	0.018927	0.004855	0.026230	0.007157	21941659
51	Dhing T. C.		0.010543	0.006262	0.002745	0.006574	0.005944	0.006516	0.002605	0.005913	0.001613	4946270
52	Doboka T. C.		0.005949	0.005904	0.001196	0.004074	0.007430	0.004350	0.003525	0.004879	0.001331	4081011
53	Kampur T. C.		0.006147	0.010333	0.001664	0.001993	0.009064	0.006048	0.001442	0.004199	0.001146	3512175
54	Roha T. C.(*)		0.004606	0.009841	0.000808	0.001842	0.001605	0.005085	0.001090	0.002094	0.000571	1751647
55	Nalbari M. B.	Nalbari	0.007626	0.008201	0.009715	0.008541	0.018574	0.008514	0.026264	0.013261	0.003618	11092968
56	Tihu T. C.		0.005345	0.004937	0.001785	0.001585	0.002080	0.004022	0.004246	0.002346	0.000640	1962609
57	Amguri M. B.	Sivasagar	0.004728	0.004100	0.002550	0.002578	0.002378	0.003793	0.021114	0.004997	0.001363	4179678
58	Nazira M. B.		0.006461	0.005970	0.002660	0.004807	0.011888	0.005030	0.040056	0.011011	0.003004	9210629
59	Sivasagar M. B.		0.012922	0.023444	0.005483	0.019840	0.016271	0.013950	0.017862	0.017964	0.004901	15027059
60	Sonari M. B.		0.008877	0.021929	0.003340	0.006448	0.011888	0.011382	0.021630	0.010322	0.002816	8634587
61	Moranhat T. C.		0.003728	0.006052	0.001518	0.002129	0.002378	0.003766	0.001817	0.002357	0.000643	1971416
62	Simaluguri T. C.		0.007931	0.009427	0.002119	0.004340	0.012913	0.006493	0.002592	0.006534	0.001783	5465496
63	Dhekiajuli M. B.	Sonitpur	0.008237	0.009841	0.001907	0.009339	0.007697	0.006661	0.011882	0.008912	0.002431	7454520
64	Tezpur M. B.		0.016107	0.028079	0.003340	0.029684	0.010550	0.015842	0.015740	0.021427	0.005846	17923996
65	Biswanath Charali T. C.		0.007721	0.018009	0.001639	0.006198	0.008945	0.009123	0.020076	0.008985	0.002452	7516298
66	Gahpur T. C.		0.008288	0.001722	0.001925	0.003470	0.015900	0.003978	0.007370	0.007128	0.001945	5962995
67	Rangapara T. C.		0.005491	0.005576	0.002253	0.006935	0.013478	0.004440	0.012376	0.008939	0.002439	7477276
68	Tinsukia M. B.		0.045667	0.063506	0.019418	0.031522	0.015662	0.042864	0.022646	0.027865	0.007603	23309100
69	Digboi T. C.	Tinsukia	0.017236	0.007873	0.002623	0.007572	0.005988	0.009244	0.007950	0.007432	0.002028	6217078
70	Doom Dooma T. C.		0.006531	0.006561	0.002732	0.007297	0.006390	0.005275	0.011228	0.007309	0.001994	6113632
71	Makum T. C.		0.005110	0.012301	0.002058	0.005570	0.005468	0.006490	0.003986	0.005461	0.001490	4568412
72	Margherita T. C.		0.007626	0.024602	0.002125	0.008860	0.006984	0.011451	0.002173	0.007879	0.002150	6590648
	Total			1	1	1	1	1	1	1	1	0.272840473	836501606

GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT
SFC CELL, BLOCK –F, DISPUR

EXPLANATORY MEMORANDUM ON THE ACTION TAKEN ON THE
RECOMMENDATIONS MADE BY THE PRELIMINARY REPORT OF FOURTH
ASSAM STATE FINANCE COMMISSION IN ITS REPORT SUBMITTED TO HIS
EXCELLENCY THE GOVERNOR OF ASSAM ON MARCH 25, 2011.

The Preliminary Report of the Fourth Assam State Finance Commission covering the period of one year from 1st April 2011 to 31st March 2012 together with Explanatory Memorandum on the action taken on the recommendations of the commission is being laid on the Table of the house in pursuance of Articles 243-I (4) and Articles 243- Y (2) of the constitution of India. The summary of the recommendations of the commission relating to devolution of State Taxes, grants-in-aid to the Local Bodies and other matters is contained in Para 108 to 132 of the report of the Commission.

The decisions taken by the Government on the recommendations of Preliminary Report of Fourth Assam State Finance Commission (FASFC) for 2011-12 are as follows and subject to the condition that PRIs and ULBs need to be adequately staffed with properly trained personnel, subjects to be transferred as per Schedules XI and XII of the Constitution of India, activity mapping to be prepared and accounts of the funds to be maintained properly. Otherwise, the possibility of unutilization or misutilization of the devolved fund cannot be ruled out :-

Sl. No.	Recomm endation No.	Para No.	Gist of the recommendations	Decision taken by the Cabinet
1	108	20	FASFC recommends that the PRIs and ULBs of Schedule VI Areas were left out of the recommendations because the 73 rd and 74 th Constitutional Amendments are not extended to such areas.	Accepted
2	109	14	FASFC recommends that the basic objective of the Commission is to maintain a healthy financial equilibrium between the vertical and horizontal dimensions of transfer so that the mutual interests of the State Government and the LSGs are better served.	Accepted
3	110	14	FASFC recommends that fiscal transfer to PRIs and ULBs are meant to supplement their own resources and not to substitute it. Therefore, a sustained and determined effort needs to be made by the PRIs and ULBs to raise their own revenues	Accepted Action by P&RD/UD/GD Department

			from all sources allocated to them.	
4	111	25	FASFC observed that in case of PRIs framing of relevant Bye-laws laying down the rates of taxes etc are still pending. This has encouraged the PRIs to have a lackadaisical approach in the matter of mobilization of their own resources. In order to motivate the PRIs to become pro-active, the required legal and administrative framework need to be put in place forthwith.	Accepted Action by Panchayat & Rural Development Department
5	112	33	FASFC recommends that since the reports of the Study Groups on Staffing Pattern for the PRIs and ULBs set up by the government were not made available to the Commission in time, it has not been possible to make any recommendation in this regard in the Interim Report.	Accepted Action by P&RD/UD/GD Department
6	113	39	FASFC recommends that the PRIs at all levels should be pro-active in mobilization of their internal revenue so that they can meet the expenditure on remuneration and sitting allowance of the elected representatives from their own resources as stipulated in the Assam Panchayat (Administrative) Rules, 2002.	Accepted Action by Panchayat & Rural Development Department
7	114	17 & 88	FASFC recommends that the matter of distribution of the net proceeds of taxes etc between the GOA and the PRIs and ULBs, the Commission recommends that the net proceeds of all taxes and duties levied and collected by the GOA, excluding non-tax revenue and State's share of Central taxes, shall form part of the divisible pool (DP).	Accepted
8	115	18 & 88	FASFC recommends that the yield from Entry Tax, Entertainment Tax and Electricity Duty shall also be kept outside the DP.	Accepted
9	116	19 & 88	FASFC recommends that out of the gross collection of State taxes and duties, 10 percent will be deducted as collection charges to get the net proceeds.	Accepted
10	117	88	FASFC recommends that 14 percent of the net proceeds of all taxes and duties, other than Entry Tax, Entertainment Tax and Electricity Duty, amounting to Rs.674.60 crores shall be the quantum of the DP for distribution between PRIs and ULBs during 2011-12 as shown in the Table below :	Accepted

				(Rs. in crore)					
			Year	Projected Gross tax Revenue	Non Tax Revenue	Divisible pool 14% of col. 3			
			1	2	3	4			
			2011-12	5353.92	4818.53	674.60			
11	118	90	FASFC recommends that in the first stage, out of the DP an incentive fund with a corpus of Rs.33.73 crores at 5 percent of the DP will be created to encourage PRIs/ULBs to improve their performance.				Not Accepted		
12	119	91	In the next stage, special purpose grants amounting to Rs.120.28 crores to PRIs at all levels, Rs.150 crores to all categories of ULBs and Rs.64 crores to GMC totalling to Rs.334.28 crores will be disbursed as per details at Table- A below-				Accepted		
Table –A									
(In crore)									
	A	PRIs				Grants 2011-12			
	1	ZP Building				5.00			
	2	Office Building for AP (New)				4.93			
	3	Office Building for AP (Extension)				4.07			
	4	Multipurpose AP Hall				37.25			
	5	GP Office Building (New)				13.24			
	6	GP Office Building (Extension)				27.20			
	7	Staff Quarter for AP				4.37			
	8	Staff Quarter for GP				24.22			
		Total A				120.28			
	B	ULBs							
		Upgradation of Physical Infrastructure & Service Delivery							
	9	ULBs (other than GMC)				150.00			
	10	GMC				64.00			
		Total B				214.00			
		Grand Total (A+B)				334.28			
13	120	92	The balance amount of Rs.306.59 crores in the DP will be apportioned between the PRIs and the ULBs at the ratio of 80:20 between population and density of population respectively. The rural-urban apportionment of the divisible pool stands				Accepted		

			as shown Rural –Urban Divisible Pool (Rs.in crore)									
			<table border="1"> <thead> <tr> <th>Year</th> <th>Size of DP</th> <th>Rural</th> <th>Urban</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>306.59</td> <td>222.94</td> <td>83.65</td> </tr> </tbody> </table>	Year	Size of DP	Rural	Urban	2011-12	306.59	222.94	83.65	
Year	Size of DP	Rural	Urban									
2011-12	306.59	222.94	83.65									
14	121	93	FASFC recommends that Horizontal distribution of the rural DP as between different districts will be on the basis of the weighted average of three parameters viz, population 50 percent, geographical area 25 percent and per capita District Domestic Product (DDP) net of mining and quarrying 25 percent.	Accepted								
15	122	94	After horizontal distribution, the inter-tier vertical distribution among the ZPs, APs and GPs will be in the ratio of 20:30:50 respectively.	Accepted								
16	123	95	In the final stage of devolution of rural part of the DP, the shares of each AP and GP will be on the basis of 2001 census population.	Accepted								
17	124	96	In case of the urban DP, it will be allocated horizontally among the Gauhati Municipal Corporation, Municipal Boards and Town Committees on the basis of the weighted composite index of population 50 percent, geographical area 25 percent, index of infrastructure 12.5 percent and per capita tax collection 12.5 percent.	Accepted								
18	125	97	FASFC recommends that in view of global sharing of the net proceeds of all taxes and duties recommended by the Commission, the assignment of taxes and duties to panchayats and municipalities has not been considered.	Accepted								
19	126	102 &10 3	Release of funds (a) The entire amount recommended by the Commission as devolution and grant is required to be provided in the State budget under the appropriate major head of account “3604 – Compensation & Assignment to Local Bodies etc”. It will show the minor and object head-wise details separately for all tiers of PRIs and all categories of ULBs.	Accepted. Action by SFC Cell under Finance (Economic Affairs) / Finance (Budget) Department. SFC Cell under Finance (EA)								

			<p>(b) SFC Cell under Finance Department will be required to issue an allocation order showing the entitlement of each during the year and circulate it among all stake holders so that they know in advance the fund position and accordingly initiate plan of actions in time. The next step would be on line release of fund by means of a electronic software package to individual bank accounts of the recipient bodies through the respective Drawing & Disbursing Officers.</p> <p>(c) FASFC recommends that there are two components of the recommendations viz, tax devolution and grants-in-aid. The tax devolution may be released in quarterly instalments beginning from June each year.</p>	Department has already entrusted to issue sanction to local bodies through concerned DDOs as declared by Government under head of Account "3604"
20	127	103	FASFC recommends that Tax devolution being in the nature of untied fund, there will not be any conditionality except that release of any instalment will be subject to utilization of the previous installment drawn.	Accepted Action by P&RD U.D. and GD, SFC Cell of Finance Department.
21	128	103	FASFC recommends that release of grant-in-aid will be subject to submission of Detailed Project Report duly supported by technical sanction and administrative approval from the competent authority	Accepted Action by P&RD U.D. and GD, SFC Cell of Finance Department.
22	129	104	FASFC recommends that a High Level Monitoring Committee headed by the Chief Secretary with Finance Secretary and the Secretaries of nodal departments should be constituted for the purpose of monitoring and proper utilization of SFC grants	Accepted. Action by SFC Cell under Finance (Economic Affairs) Department
23	130	105	FASFC recommends that the present single entry system of accounts and cash based accounting should be replaced by a double entry system and accrual based system of accounting user charges are recovered from the beneficiaries.	Accepted. Action by P&RD, UD and GD Departments.
24	131	106	FASFC recommends that GOA has to ensure streamlining of budgetary procedure with a Local Body Supplement in the budget documents and Finance Accounts.	Accepted. Action P&RD , UD, GD, Finance (Budget) , SFC

				Cell of Finance Departments
25	132	107	FASFC recommends that LSGs should prepare their annual budget and maintain monthly accounts in the formats prescribed by the C&AG and abide by the Technical Guidance and Supervision provided by the C&AG	Accepted. Action by P&RD, UD, GD, Finance (A&F), Director of Audit (Local Fund) Department

IMPLEMENTATION OF THE COMMISSION RECOMMENDATIONS REQUIRES:-

- (a) Legislative measures
- (b) Executive /Administrative orders
- (c) Further examination

Necessary action for the amendments of relevant Acts /Rules introduction of Legislative measures, wherever necessary, for the implementation of the recommendations of the commission will be taken up by the concerned departments of the State Government.

Other recommendations of the commission will be considered in due course.

Dated:- 13.07.2011
Dispur, Guwahati-06.

Sd/-
(Tarun Gogoi)
Chief Minister as Finance Minister
Assam



TECHNICAL SUPPLEMENT
TO
THE MAIN REPORT
OF
THE FOURTH ASSAM STATE FINANCE
COMMISSION
(2012-16)
VOLUME- III

P.K. BORA
CHAIRMAN

ASSAM SECRETARIAT
DISPUR, GUWAHATI
February, 2012

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Note on the Devolution framework

1. The Multipliers to be used for distribution of fund under the divisible pool to PRIs and ULBs in Assam have been constructed applying the methodology and variables as recommended by the Fourth Assam State Finance Commission (FASFC).
2. The Districts under BTAD viz. Kokrajhar, Chirang, Baska and Udalguri as well as the two Hills Districts viz. Karbi-Anglong and N. C. Hills have been excluded for the purpose of construction of the multipliers as these districts fall under Schedule VI of the Indian Constitution and outside the jurisdiction of State Finance Commission. Moreover, forest areas are also not 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 the State of Assam.
3. Because of formation of new districts under BTAD by carving out areas of some of the erstwhile districts, seven districts, namely, Dhubri, Bongaigaon, Barpeta, Nalbari, Kamrup, Darrang and Sonitpur have been affected in terms of area and population. The adjustment of Area and Population figures of these affected districts have been made using the information supplied by the Directorate of Panchayat and Rural Development, Assam. Data related to the forest areas have been obtained from the Forest Department and necessary adjustments have been made accordingly.
4. Kamrup and Kamrup (Metro) are considered as one single district as there exists no separate Zila Parishads. However, for calculation **of per capita NDDP** the data related to only Kamrup district has been considered.
5. For estimation of multiplier in respect of Urban Local Bodies the necessary materials have been collected from the Directorate of Municipal Administration, Assam.
6. The District Domestic Product (DDP) for the year 2007-2008 has been used for estimation of District Level Indicators for the rural sector. The DDP for the year 2007-2008 has been prepared by the State Income Division of the Headquarters of the Directorate of Economics and Statistics, Assam.

Methodology for distribution of the divisible pool among PRIs and ULBs

(a) The divisible Pool is first apportioned between PRIs and ULBs on the basis of joint consideration of population and density of **population as per the 2001 Census** giving **80 percent** weightage to population and **20 percent** weightage to population density. The population and density of the **two Hill Districts** viz. 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. The area under forest is also excluded in case of both rural and urban sectors. On the above basis the Rural: Urban ratio is estimated as **0.727159527: 0.272840473**.

(b) The rural leg estimated as per para (a) above is to be allocated to 20 plains districts (considering Kamrup and Kamrup Metro as one) on the basis of rural population as per 2001 Census, rural area (excluding forest area) and per capita net district domestic product pertaining to primary sector net of mining and quarrying for the year 2007-2008 at constant (1999-2000) prices. A composite index has been constructed with the above three parameters giving weightage as follows—

Rural Population	50%
Rural Area	25%
Per Capita DDP of primary sector 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 **year 2007-2008**.
- (d) The district rural fund arrived at as per para (c) above is allocated among ZP / APs / GPs in **the ratio of 10: 25: 65**.
- (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 **2001**

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 and Town Committees on the basis of population as per **2001 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-8** provides the ULB-wise projected devolution for year 2012-13 to 2015-16.

- (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 **2012-13 to 2015-2016** 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 **2012-13 to 2015-2016** 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**.

7. It is clarified that the number and names of GPs, APs and ZPs have been obtained from the Directorate of Panchayats and Rural Development. Names and basic parameters for the ULBs are obtained from Director, MAD and Commissioner, GMC.

S-1
Control Parameters for Construction of Devolution Indices

1	Total Population		22913215			
2	Total Rural Population		20198790			
3	Total Urban Population		2714425			
4	Total Rural Area		40658.64	Sq. Km		
5	Total Urban Area		672.97	Sq. Km		
6	Weightage for Population		80	%		
7	Weightage for Density		20	%		
8	Rural Leg of DP		0.727159527			
9	Urban Leg of DP		0.272840473			
10	Weight factors for determining 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		10			
	b APs		25			
	c GPs		65			
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			
			2012-13	2013-14	2014-15	2015-16
	Size of DP (Projects)		3344900000	4413500000	5500000000	6661600000
	Rural Leg of DP		2432275902	3209318572	3999377398	4844045904
	Urban Leg of DP		912624098	1204181428	1500622602	1817554096

S-2

Statement showing the Multiplying factors for each Zilla Parishad (ZP)

Sl. No.	District Name	Area	Population	Per Capita NDDP for 2007-08(At Constant 1999-2000 Prices)	Inverse Per Capita NDDP
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	2632.03	1307318	4008	0.000249501
2	BONGAIGAON	1561.80	561963	4512	0.000221631
3	CACHAR	2315.61	1292920	3861	0.000259000
4	DARRANG	1401.06	722965	4929	0.000202881
5	DHEMAJI	2585.52	537565	5913	0.000169119
6	DHUBRI	2024.05	1476066	3285	0.000304414
7	DIBRUGARH	3045.94	1030223	5957	0.000167870
8	GOALPARA	1437.96	760451	3872	0.000258264
9	GOLAGHAT	1947.54	873924	5688	0.000175809
10	HAILAKANDI	679.86	502863	3850	0.000259740
11	JORHAT	2440.20	898091	5201	0.000192271
12	KAMRUP	1721.28	1507700	3553	0.000281452
13	KARIMGANJ	1251.77	944066	4440	0.000225225
14	LAKHIMPUR	1905.64	813857	6728	0.000148633
15	MARIGAON	1358.34	730605	5031	0.000198768
16	NAGAON	2918.38	2097147	5512	0.000181422
17	NALBARI	988.46	671015	4017	0.000248942
18	SIVASAGAR	2290.23	954557	5588	0.000178955
19	SONITPUR	3737.18	1530521	5277	0.000189502
20	TINSUKIA	2415.79	984973	5017	0.000199322
	Grand Total	40658.64	20198790	96239	0.00431272

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	0.06472259	0.05785234	0.06300809	0.00458169
2	BONGAIGAON	0.03841250	0.02782162	0.05139011	0.03636146	0.00264406
3	CACHAR	0.05695247	0.06400977	0.06005495	0.06125674	0.00445434
4	DARRANG	0.03445910	0.03579249	0.04704244	0.03827163	0.00278296
5	DHEMAJI	0.06359091	0.02661372	0.03921396	0.03900808	0.00283651
6	DHUBRI	0.04978155	0.07307695	0.07058514	0.06663015	0.00484507
7	DIBRUGARH	0.07491495	0.05100419	0.03892432	0.05396191	0.00392389
8	GOALPARA	0.03536665	0.03764834	0.05988434	0.04263692	0.00310038
9	GOLAGHAT	0.04789978	0.04326616	0.04076515	0.04379931	0.00318491
10	HAILAKANDI	0.01672117	0.02489570	0.06022654	0.03168478	0.00230399
11	JORHAT	0.06001676	0.04446261	0.04458223	0.04838106	0.00351807
12	KAMRUP	0.04233491	0.07464309	0.06526095	0.06422051	0.00466986
13	KARIMGANJ	0.03078731	0.04673874	0.05222346	0.04412206	0.00320838
14	LAKHIMPUR	0.04686925	0.04029236	0.03446376	0.04047943	0.00294350
15	MARIGAON	0.03340840	0.03617073	0.04608868	0.03795964	0.00276027
16	NAGAON	0.07177761	0.10382538	0.04206679	0.08037379	0.00584446
17	NALBARI	0.02431119	0.03322055	0.05772272	0.03711876	0.00269913
18	SIVASAGAR	0.05632825	0.04725813	0.04149466	0.04808479	0.00349653
19	SONITPUR	0.09191601	0.07577291	0.04394015	0.07185049	0.00522468
20	TINSUKIA	0.05941640	0.04876396	0.04621730	0.05079040	0.00369327
	Grand Total	1.00000000	1.00000000	1.00000000	1.00000000	0.072715953

S-4 (Zilla Parishad)
Statement showing year-wise projected devolution to Zilla Parishad during the year 2012-13 to 2015-16

Sl. No.	District Name	Projected Allocation (in Rupess)			
		2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	15325305	20221302	25199312	30521406
2	BONGAIGAON	8844110	11669551	14542320	17613658
3	CACHAR	14899330	19659240	24498883	29673048
4	DARRANG	9308716	12282585	15306269	18538953
5	DHEMAJI	9487841	12518936	15600804	18895693
6	DHUBRI	16206290	21383737	26647910	32275949
7	DIBRUGARH	13125026	17318097	21581406	26139399
8	GOALPARA	10370475	13683546	17052114	20653520
9	GOLAGHAT	10653201	14056594	17516997	21216587
10	HAILAKANDI	7706612	10168654	12671938	15348251
11	JORHAT	11767607	15527022	19349410	23436005
12	KAMRUP	15620200	20610407	25684205	31108710
13	KARIMGANJ	10731703	14160175	17646078	21372929
14	LAKHIMPUR	9845715	12991140	16189254	19608424
15	MARIGAON	9232831	12182456	15181491	18387822
16	NAGAON	19549123	25794510	32144512	38933433
17	NALBARI	9028305	11912591	14845191	17980496
18	SIVASAGAR	11695548	15431942	19230923	23292494
19	SONITPUR	17476022	23059112	28735724	34804709
20	TINSUKIA	12353628	16300259	20312999	24603105
	Grand Total	243227590	320931857	399937740	484404590

S-4 (Anchalik Panchayat)
Statement showing year-wise & district-wise projected devolution
to Anchalik Panchyat during the year 2012-13 to 2015-16

Sl. No.	District Name	Projected Allocation (in Rupess)			
		2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	38313262	50553255	62998279	76303515
2	BONGAIGAON	22110276	29173878	36355801	44034146
3	CACHAR	37248325	49148101	61247209	74182619
4	DARRANG	23271790	30706462	38265672	46347381
5	DHEMAJI	23719604	31297339	39002009	47239233
6	DHUBRI	40515725	53459342	66619776	80689872
7	DIBRUGARH	32812566	43295244	53953515	65348498
8	GOALPARA	25926189	34208865	42630284	51633800
9	GOLAGHAT	26633002	35141486	43792494	53041468
10	HAILAKANDI	19266530	25421635	31679845	38370628
11	JORHAT	29419019	38817555	48373525	58590013
12	KAMRUP	39050499	51526018	64210514	77771774
13	KARIMGANJ	26829257	35400438	44115195	53432324
14	LAKHIMPUR	24614288	32477850	40473134	49021060
15	MARIGAON	23082077	30456141	37953728	45969555
16	NAGAON	48872808	64486274	80361280	97333582
17	NALBARI	22570764	29781478	37112978	44951239
18	SIVASAGAR	29238870	38579854	48077307	58231235
19	SONITPUR	43690056	57647780	71839309	87011771
20	TINSUKIA	30884069	40750647	50782499	61507762
	Grand Total	608068975	802329643	999844349	1211011476

S-4 (Gaon Panchayat)
Statement showing district-wise & year-wise projected allocation to
Gaon Panchayats during the years 2012-13 to 2015-16

Sl. No.	District Name	Projected Allocation (in Rupess)			
		2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	99614482	131438464	163795525	198389140
2	BONGAIGAON	57486718	75852082	94525083	114488780
3	CACHAR	96845645	127785062	159242742	192874809
4	DARRANG	60506654	79836802	99490746	120503192
5	DHEMAJI	61670969	81373082	101405223	122822006
6	DHUBRI	105340885	138994288	173211416	209793668
7	DIBRUGARH	85312672	112567633	140279140	169906094
8	GOALPARA	67408091	88943050	110838739	134247881
9	GOLAGHAT	69245806	91367862	113860483	137907818
10	HAILAKANDI	50092977	66096252	82367596	99763633
11	JORHAT	76489448	100925642	125771164	152334034
12	KAMRUP	101531299	133967648	166947335	202206612
13	KARIMGANJ	69756069	92041140	114699506	138924042
14	LAKHIMPUR	63997150	84442411	105230148	127454755
15	MARIGAON	60013400	79185967	98679692	119520842
16	NAGAON	127069301	167664313	208939327	253067313
17	NALBARI	58683985	77431842	96493743	116873221
18	SIVASAGAR	76021062	100307620	125000999	151401210
19	SONITPUR	113594144	149884229	186782204	226230606
20	TINSUKIA	80298579	105951682	132034496	159920182
	Grand Total	1580979336	2086057072	2599595309	3148629838

S-4 (ALL PRIs)
**Statement showing district-wise and year wise projected
devolution to all PRIs during the year 2012-13 to 2015-16**

Sl. No.	District Name	Projected allocation (in Crore)			
		2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	153253049	202213021	251993115	305214061
2	BONGAIGAON	88441105	116695511	145423204	176136585
3	CACHAR	148993300	196592404	244988834	296730476
4	DARRANG	93087160	122825849	153062687	185389526
5	DHEMAJI	94878414	125189357	156008036	188956933
6	DHUBRI	162062900	213837367	266479102	322759489
7	DIBRUGARH	131250264	173180974	215814061	261393991
8	GOALPARA	103704755	136835462	170521137	206535202
9	GOLAGHAT	106532009	140565942	175169975	212165873
10	HAILAKANDI	77066118	101686541	126719379	153482512
11	JORHAT	117676074	155270219	193494098	234360052
12	KAMRUP	156201998	206104074	256842054	311087096
13	KARIMGANJ	107317029	141601754	176460778	213729295
14	LAKHIMPUR	98457153	129911401	161892536	196084239
15	MARIGAON	92328308	121824565	151814910	183878219
16	NAGAON	195491232	257945097	321445119	389334328
17	NALBARI	90283054	119125911	148451912	179804955
18	SIVASAGAR	116955480	154319415	192309229	232924938
19	SONITPUR	174760222	230591121	287357237	348047086
20	TINSUKIA	123536276	163002587	203129994	246031049
Grand Total		2432275902	3209318572	3999377398	4844045904

S-4 (ALL ULBs)
**Statement showing district-wise and year wise projected
devolution to ULBs during the year 2012-13 to 2015-16**

Sl. No.	District Name	Projected allocation (in Rupees)			
		2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	44779927	59085834	73631378	89182325
2	BONGAIGAON	23092784	30470269	37971333	45990878
3	CACHAR	40352302	53243710	66351061	80364405
4	DARRANG	15304989	20194496	25165906	30480946
5	DHEMAJI	15834012	20892527	26035776	31534532
6	DHUBRI	42077110	55519544	69187152	83799478
7	DIBRUGARH	40143135	52967720	66007128	79947834
8	GOALPARA	19130408	25242027	31456021	38099533
9	GOLAGHAT	29674273	39154355	48793237	59098369
10	HAILAKANDI	20055256	26462338	32976744	39941432
11	JORHAT	53025040	69965025	87188771	105603039
12	KAMRUP	283006720	373419283	465346336	563627482
13	KARIMGANJ	18866302	24893546	31021752	37573547
14	LAKHIMPUR	29624785	39089058	48711865	58999811
15	MARIGAON	6290203	8299743	10342944	12527374
16	NAGAON	66976573	88373675	110129197	133388484
17	NALBARI	14243647	18794085	23420748	28367210
18	SIVASAGAR	48537395	64043706	79809761	96665583
19	SONITPUR	50551624	66701424	83121748	100677061
20	TINSUKIA	51057614	67369063	83953744	101684775
	Grand Total	912624098	1204181428	1500622602	1817554096

S-4 (Total)
**Statement showing district-wise and year wise total projected
devolution to ULBs during the year 2012-13 to 2015-16**

Sl. No.	District Name	Projected allocation (in Rupees)			
		2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]
1	BARPETA	198032976	261298855	325624493	394396386
2	BONGAIGAON	111533888	147165780	183394537	222127463
3	CACHAR	189345603	249836114	311339895	377094881
4	DARRANG	108392149	143020345	178228593	215870472
5	DHEMAJI	110712427	146081884	182043812	220491465
6	DHUBRI	204140010	269356911	335666254	406558967
7	DIBRUGARH	171393399	226148694	281821189	341341824
8	GOALPARA	122835163	162077489	201977159	244634734
9	GOLAGHAT	136206281	179720297	223963212	271264242
10	HAILAKANDI	97121375	128148879	159696122	193423943
11	JORHAT	170701114	225235244	280682869	339963091
12	KAMRUP	439208718	579523356	722188390	874714578
13	KARIMGANJ	126183330	166495300	207482531	251302841
14	LAKHIMPUR	128081938	169000459	210604401	255084050
15	MARIGAON	98618510	130124307	162157854	196405593
16	NAGAON	262467806	346318772	431574316	522722812
17	NALBARI	104526702	137919997	171872659	208172165
18	SIVASAGAR	165492875	218363121	272118990	329590521
19	SONITPUR	225311847	297292545	370478985	448724146
20	TINSUKIA	174593890	230371651	287083738	347715824
	Grand Total	3344900000	4413500000	5500000000	6661600000

S- 5

Statement showing the population share and multiplying factor and projected devolution to the Anchalik Panchayat (ZP wise) during the year 2012-13 to 2015-16

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
					2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
1	BARPETA ZP							
1	BAJALI	115201	0.08812011	0.00100935	3376169	4454758	5551415	6723874
2	BARPETA	101239	0.07744022	0.00088702	2966988	3914855	4878601	5908961
3	BHABANIPUR	182396	0.13951923	0.00159809	5345437	7053151	8789471	10645808
4	CHAKCHAKA	87320	0.06679324	0.00076507	2559067	3376616	4207859	5096559
5	CHANGA	89387	0.06837434	0.00078318	2619644	3456545	4307465	5217202
6	GOBARDHANA	70725	0.05409931	0.00061967	2072721	2734896	3408163	4127967
7	GUMA FULBARI	77040	0.05892981	0.00067500	2257793	2979094	3712477	4496552
8	MANDIA	273271	0.20903177	0.00239430	8008689	10567237	13168642	15949859
9	PAKABETBARI	109164	0.08350225	0.00095645	3199244	4221311	5260498	6371516
10	RUPSHI	127875	0.09781476	0.00112039	3747603	4944855	6162162	7463610
11	SARUKHETRI	73700	0.05637496	0.00064573	2159909	2849938	3551525	4301608
	BARPETA ZP	1307318	1.00000000	0.01145423	38313262	50553255	62998279	76303515
2	BONGAIGAON ZP							
1	BOITAMARI	114089	0.20301870	0.00134198	4488800	5922843	7380908	8939755
2	DANGTOL	121803	0.21674559	0.00143272	4792305	6323309	7879959	9544207
3	MANIKPUR	123808	0.22031344	0.00145630	4871191	6427397	8009671	9701314
4	SRIJANGRAM	104233	0.18548018	0.00122605	4101018	5411176	6743281	8167461
5	TAPATTARY	98030	0.17444209	0.00115309	3856963	5089152	6341982	7681408
	BONGAIGAON ZP	561963	1.00000000	0.00661015	22110276	29173878	36355801	44034146
3	CACHAR ZP							
1	BANSKANDI	78710	0.06087770	0.00067793	2267592	2992023	3728589	4516067
2	BARJALENGA	74822	0.05787056	0.00064444	2155581	2844228	3544410	4292989
3	BINNAKANDI	37465	0.02897704	0.00032268	1079346	1424167	1774763	2149593
4	BORKHOLA	103640	0.08015964	0.00089265	2985812	3939694	4909554	5946452
5	KALAIN	114203	0.08832952	0.00098362	3290127	4341228	5409936	6552515
6	KATIGORAH	82317	0.06366751	0.00070899	2371508	3129137	3899457	4723023
7	LAKHIPUR	51785	0.04005275	0.00044602	1491898	1968517	2453119	2971218
8	NARSINGPUR	136354	0.10546205	0.00117441	3928285	5183260	6459256	7823451
9	PALONGHAT	71935	0.05563763	0.00061957	2072408	2734484	3407649	4127345
10	RAJABAZAR	72076	0.05574668	0.00062079	2076471	2739844	3414329	4135435
11	SALCHAPRA	57444	0.04442966	0.00049476	1654931	2183634	2721193	3295909
12	SILCHAR	127217	0.09839511	0.00109571	3665053	4835933	6026426	7299207
13	SONAI	117495	0.09087569	0.00101198	3384967	4466368	5565882	6741397
14	TAPANG	48441	0.03746636	0.00041722	1395559	1841400	2294710	2779352
15	UDHARBOND	119016	0.09205210	0.00102508	3428787	4524186	5637934	6828666
	CACHAR ZP	1292920	1.00000000	0.01113586	37248325	49148101	61247209	74182619
4	DARRANG ZP							
1	BECHIMARI	83333	0.11526561	0.00080195	2682437	3539399	4410716	5342259

[1]	Name of Anchalik Panchayat ZP wise [2]	Total Population as per census 2001 [3]	Share of Total Rural Population [4]	Multiplying Factor [5]	Projected Devolution (in Rupees)			
					2012-13 [6]	2013-14 [7]	2014-15 [8]	2015-16 [9]
2	DOLGAON-SIALMARI	143822	0.19893356	0.00138406	4629540	6108546	7612326	9220050
3	KALAI GAON	71191	0.09847088	0.00068510	2291594	3023692	3768054	4563867
4	PACHIM-MANGALDAI	91288	0.12626891	0.00087850	2938503	3877271	4831765	5852233
5	PUB-MANGALDAI	129799	0.17953705	0.00124911	4178148	5512947	6870106	8321072
6	SIPAJHAR	203532	0.28152400	0.00195867	6551567	8644606	10772705	13047900
	DARRANG ZP	722965	1.00000000	0.00695739	23271790	30706462	38265672	46347381
5	DHEMAJI ZP							
1	BORDOLONI	94398	0.17560295	0.00124525	4165232	5495905	6848868	8295349
2	DHEMAJI	112934	0.21008436	0.00148977	4983118	6575082	8193712	9924224
3	MACHKHOWA	26657	0.04958842	0.00035165	1176218	1551986	1934048	2342519
4	MURKONGSELEK	146189	0.27194665	0.00192845	6450467	8511207	10606466	12846551
5	SISSIBORGAON	157387	0.29277762	0.00207617	6944569	9163160	11418915	13830590
	DHEMAJI ZP	537565	1.00000000	0.00709127	23719604	31297339	39002009	47239233
6	DHUBRI ZP							
1	AGOMANI	121134	0.08206544	0.00099403	3324941	4387164	5467181	6621850
2	BILASIPARA	75817	0.05136423	0.00062216	2081059	2745898	3421874	4144574
3	BIRSING JARUA	118074	0.07999236	0.00096892	3240948	4276339	5329073	6454573
4	CHAPAR SALKOCHA	94464	0.06399714	0.00077518	2592890	3421245	4263475	5163921
5	DEBITOLA	58641	0.03972790	0.00048121	1609605	2123827	2646664	3205639
6	FEKAMARI	124872	0.08459784	0.00102471	3427543	4522545	5635889	6826189
7	GAURIPUR	160378	0.10865232	0.00131607	4402128	5808482	7238393	8767142
8	GOLAKGANJ	105389	0.07139857	0.00086483	2892765	3816920	4756557	5761141
9	HATI DHURA	49566	0.03357980	0.00040674	1360510	1795154	2237079	2709550
10	JAMADARHAT	49087	0.03325529	0.00040281	1347362	1777806	2215460	2683365
11	MAHAMAYA	86760	0.05877786	0.00071196	2381428	3142226	3915768	4742778
12	MANKACHAR	164351	0.11134394	0.00134867	4511180	5952374	7417708	8984328
13	NAYERALGA	77695	0.05263654	0.00063757	2132607	2813915	3506634	4247235
14	RUPSHI	92263	0.06250601	0.00075712	2532476	3341530	4164137	5043602
15	SOUTH SALMARA	97575	0.06610477	0.00080071	2678283	3533917	4403885	5333985
	DHUBRI ZP	1476066	1.00000000	0.01211269	40515725	53459342	66619776	80689872
7	DIBRUGHAR ZP							
1	BARBARUAH	147858	0.14352038	0.00140790	4709272	6213750	7743429	9378841
2	JOYPUR	158524	0.15387348	0.00150946	5048984	6661990	8302015	10055401
3	KHOWANG	150530	0.14611400	0.00143334	4794375	6326041	7883364	9548330
4	LAHOWAL	139552	0.13545805	0.00132881	4444726	5864689	7308438	8851980
5	PANITOLA	111666	0.10839013	0.00106328	3556558	4692777	5848028	7083132
6	TENGAKHAT	184445	0.17903405	0.00175628	5874567	7751323	9659517	11699606
7	TINGKHONG	137648	0.13360991	0.00131068	4384084	5784673	7208724	8731207
	DIBRUGHAR ZP	1030223	1.00000000	0.00980973	32812566	43295244	53953515	65348498
8	GOALPARA ZP							
1	BALIJANA	91981	0.12095585	0.00093752	3135924	4137763	5156382	6245410
2	JALESWAR	123634	0.16257984	0.00126015	4215076	5561672	6930825	8394615

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
					2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
3	KHARMUZA	78323	0.10299546	0.00079831	2670280	3523358	4390726	5318047
4	KRISHNAI	85902	0.11296191	0.00087556	2928672	3864299	4815598	5832653
5	KUCHDHOWA	91879	0.12082172	0.00093648	3132447	4133174	5150664	6238485
6	LAKHIPUR	91931	0.12089010	0.00093701	3134220	4135513	5153579	6242015
7	MATIA	103509	0.13611528	0.00105502	3528950	4656349	5802633	7028149
8	RANGJULI	93292	0.12267983	0.00095089	3180620	4196738	5229876	6334426
	GOALPARA ZP	760451	1.00000000	0.00775096	25926189	34208865	42630284	51633800
9	GOLAGHAT ZP							
1	GOLAGHAT CENTRAL	118546	0.1356480	0.00108007	3612712	4766871	5940362	7194966
2	GOLAGHAT EAST	88554	0.1013292	0.00080681	2698700	3560858	4437457	5374648
3	GOLAGHAT NORTH	42349	0.0484584	0.00038584	1290594	1702902	2122116	2570307
4	GOLAGHAT SOUTH	195854	0.2241087	0.00178441	5968688	7875514	9814280	11887056
5	GOLAGHAT WEST	179451	0.2053394	0.00163497	5468804	7215930	8992323	10891501
6	GOMARIGURI	104413	0.1194761	0.00095130	3182006	4198566	5232155	6337186
7	KAKODONGA	54955	0.0628830	0.00050069	1674764	2209804	2753805	3335409
8	MORONGI	89802	0.1027572	0.00081818	2736733	3611041	4499995	5450394
	GOLAGHAT ZP	873924	1.00000000	0.00796227	26633002	35141486	43792494	53041468
10	HAILAKANDI ZP							
1	ALGAPUR	105923	0.21063988	0.00121328	4058299	5354810	6673039	8082384
2	HAILAKANDI	107213	0.21320519	0.00122806	4107724	5420025	6754307	8180817
3	KATLICHERRA	59471	0.11826482	0.00068120	2278553	3006485	3746611	4537895
4	LALA	151651	0.30157518	0.00173706	5810307	7666534	9553855	11571629
5	SOUTH HAILAKANDI	78605	0.15631494	0.00090037	3011646	3973781	4952033	5997902
	HAILAKHANDHI ZP	502863	1.00000000	0.00575997	19266530	25421635	31679845	38370628
11	JORHAT ZP							
1	EAST JORHAT	66155	0.07366180	0.00064787	2167058	2859371	3563281	4315846
2	JORHAT CENTRAL	251232	0.27974003	0.00246037	8229677	10858824	13532011	16389972
3	KALIPANI	69038	0.07687194	0.00067610	2261497	2983981	3718567	4503928
4	MADHYA JORHAT	75680	0.08426763	0.00074115	2479071	3271063	4076322	4937242
5	MAJULI	92886	0.10342604	0.00090965	3042693	4014746	5003082	6059733
6	NORTH WEST JORHAT	157957	0.17588084	0.00154690	5174242	6827264	8507976	10304861
7	TITABOR	136334	0.15180422	0.00133515	4465931	5892668	7343305	8894211
8	UJANI MAJULI	48809	0.05434750	0.00047800	1598850	2109637	2628980	3184221
	JORHAT ZP	898091	1.00000000	0.00879519	29419019	38817555	48373525	58590013
12	KAMRUP ZP							
1	BEZERA	77937	0.05169264	0.00060349	2018624	2663516	3319211	4020229
2	BIHDIA JAIKONA	94637	0.06276912	0.00073281	2451165	3234243	4030437	4881666
3	BOKO	88747	0.05886251	0.00068720	2298610	3032951	3779592	4577842
4	BONGAON	42889	0.02844664	0.00033210	1110856	1465742	1826573	2212346
5	CHAMARIA	150072	0.09953704	0.00116206	3886971	5128748	6391325	7741172
6	CHANDRAPUR	64855	0.04301585	0.00050219	1679791	2216436	2762070	3345419
7	CHAYANI BORDUAR	100250	0.06649201	0.00077627	2596546	3426068	4269486	5171201

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
					2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
8	CHAYGAON	65118	0.04319029	0.00050423	1686602	2225424	2773271	3358985
9	DIMORIA	111430	0.07390728	0.00086284	2886116	3808148	4745624	5747900
10	GOROIMARI	86972	0.05768522	0.00067345	2252636	2972289	3703997	4486282
11	HAJO	163503	0.10844531	0.00126606	4234844	5587755	6963329	8433984
12	KAMALPUR	80264	0.05323605	0.00062151	2078895	2743042	3418314	4140262
13	RAMPUR	92032	0.06104132	0.00071264	2383694	3145216	3919495	4747292
14	RANGIA	115856	0.07684287	0.00089711	3000753	3959407	4934120	5976207
15	RANI	84122	0.05579492	0.00065139	2178819	2874890	3582620	4339270
16	SUALKUCHI	89016	0.05904092	0.00068928	2305578	3042144	3791048	4591717
	KAMRUP ZP	1507700	1.00000000	0.011674639	39050499	51526018	64210514	77771774
13	KARIMGANJ ZP							
1	BADARPUR	123398	0.13070908	0.00104841	3506828	4627159	5766257	6984090
2	DULLAVCHERRA	139299	0.14755218	0.00118351	3958715	5223412	6509293	7884056
3	LOWAIRPOA	124263	0.13162533	0.00105576	3531410	4659594	5806677	7033047
4	NORTH KARIMGANJ	114552	0.12133897	0.00097325	3255435	4295453	5352892	6483423
5	PATHERKANDI	132404	0.14024867	0.00112493	3762768	4964864	6187097	7493812
6	RAMKRISHNA NAGAR	100573	0.10653175	0.00085449	2858168	3771271	4699669	5692239
7	SOUTH KARIMGANJ	209577	0.22199401	0.00178060	5955934	7858685	9793309	11861656
	KARIMGANJ ZP	944066	1.00000000	0.00802094	26829257	35400438	44115195	53432324
14	LAKHIMPUR ZP							
1	BIHPURIA	36526	0.04488012	0.00033026	1104692	1457610	1816439	2200071
2	BOGINODI	93022	0.11429772	0.00084109	2813357	3712144	4625987	5602995
3	DHAKUAKHANA	96891	0.11905163	0.00087607	2930371	3866541	4818392	5836037
4	GHILAMORA	63071	0.07749642	0.00057028	1907519	2516917	3136523	3798956
5	KARUNABARI	136604	0.16784767	0.00123515	4131451	5451331	6793321	8228071
6	LAKHIMPUR	105101	0.12913939	0.00095030	3178674	4194170	5226676	6330550
7	NARAYANPUR	117853	0.14480799	0.00106561	3564346	4703052	5860833	7098641
8	NOWBOICHA	107127	0.13162878	0.00096862	3239949	4275020	5327429	6452582
9	TELAHI	57662	0.07085028	0.00052137	1743929	2301065	2867533	3473156
	LAKHIMPUR ZP	813857	1.00000000	0.00735875	24614288	32477850	40473134	49021060
15	MARIGOAN ZP							
1	BATRABDABA (Part)	8683	0.01188467	0.00008201	274323	361961	451068	546333
2	BHURBANDHA	110982	0.15190424	0.00104824	3506265	4626417	5765332	6982970
3	DOLONGHAT (Part)	36732	0.05027614	0.00034694	1160478	1531217	1908167	2311172
4	KAPILI (Part)	41498	0.05679950	0.00039196	1311050	1729894	2155753	2611048
5	LAHARIGHAT	187423	0.25653123	0.00177024	5921274	7812951	9736316	11792626
6	MAYONG	255148	0.34922838	0.00240991	8060916	10636149	13254519	16053873
7	MOIRABARI	90139	0.12337583	0.00085138	2847770	3757552	4682573	5671532
	MARIGOAN ZP	730605	1.00000000	0.00690068	23082077	30456141	37953728	45969555
16	NAGOAN ZP							
1	BAJIAGAON	95537	0.04555570	0.00066562	2226435	2937717	3660914	4434099
2	BARHAMPUR	73177	0.03489360	0.00050984	1705348	2250158	2804094	3396319

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					2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
3	BATADRABA (Part I)	102911	0.04907191	0.00071700	2398282	3164464	3943481	4776344
4	BINNAKANDI	227257	0.10836484	0.00158333	5296094	6988045	8708337	10547538
5	DHALPUKHURI	106181	0.05063117	0.00073978	2474487	3265015	4068785	4928113
6	DOLONGGHAT	41034	0.01956658	0.00028589	956274	1261776	1572396	1904486
7	JUGIJAN	107842	0.05142320	0.00075135	2513196	3316090	4132434	5005204
8	JURIA	195593	0.09326623	0.00136273	4558183	6014392	7494994	9077937
9	KALIABOR	89228	0.04254733	0.00062167	2079407	2743719	3419158	4141284
10	KAPILI (Part I)	23520	0.01121524	0.00016387	548120	723229	901271	1091619
11	KATHIATOLI	185509	0.08845780	0.00129247	4323181	5704314	7108582	8609914
12	KHAGARIJAN	105476	0.05029500	0.00073487	2458058	3243337	4041770	4895392
13	LAWKHOWA	88686	0.04228888	0.00061789	2066776	2727052	3398389	4116128
14	LUMDING	110158	0.05252755	0.00076749	2567169	3387306	4221181	5112695
15	MOIRABARI (Part)	46735	0.02228504	0.00032561	1089132	1437079	1790854	2169083
16	ODALI	88297	0.04210339	0.00061518	2057711	2715091	3383482	4098074
17	PACHIM KALIABOR	84780	0.04042635	0.00059068	1975749	2606945	3248713	3934842
18	PAKHIMORIA	73347	0.03497466	0.00051102	1709310	2255385	2810608	3404209
19	RAHA	134659	0.06421057	0.00093819	3138151	4140700	5160043	6249845
20	RUPAHIHAT	117220	0.05589498	0.00081669	2731745	3604459	4491793	5440459
	NAGOAN ZP	2097147	1.00000000	0.01461114	48872808	64486274	80361280	97333582
17	NALBARI ZP							
1	BARIGOG BANBHAG	95833	0.14281797	0.00096371	3223511	4253330	5300400	6419845
2	BARBHAG	62464	0.09308883	0.00062815	2101086	2772323	3454804	4184458
3	BARKHETRI	175686	0.26182127	0.00176672	5909506	7797424	9716967	11769190
4	MADHUPUR	48668	0.07252893	0.00048941	1637033	2160019	2691765	3260265
5	PASCHIM NALBARI	113018	0.16842843	0.00113652	3801558	5016047	6250880	7571066
6	PUB NALBARI	116858	0.17415110	0.00117514	3930723	5186477	6463266	7828308
7	TIHU	58488	0.08716348	0.00058816	1967346	2595857	3234896	3918106
	NALBARI ZP	671015	1.00000000	0.00674781	22570764	29781478	37112978	44951239
18	SIVSAGAR ZP							
1	AMGURI	68385	0.07164056	0.00062623	2094689	2763882	3444285	4171718
2	DEMOW	139722	0.14637366	0.00127950	4279800	5647074	7037251	8523519
3	GAURISAGAR	104570	0.10954820	0.00095760	3203066	4226353	5266782	6379127
4	LAKWA	36710	0.03845763	0.00033617	1124458	1483690	1848939	2239435
5	NAZIRA	153194	0.16048701	0.00140287	4692459	6191565	7715783	9345357
6	PASCHIM ABHOIPUR	80962	0.08481631	0.00074141	2479933	3272201	4077740	4938958
7	SAPEKHATI	139749	0.14640194	0.00127975	4280627	5648166	7038611	8525166
8	SIVASAGAR	116950	0.12251757	0.00107097	3582275	4726710	5890315	7134349
9	SONARI	114315	0.11975712	0.00104684	3501563	4620212	5757600	6973605
	SIVSAGAR ZP	954557	1.00000000	0.00874133	29238870	38579854	48077307	58231235
19	SONITPUR ZP							
1	BAGHMORA	72326	0.04725580	0.00061724	2064609	2724192	3394824	4111811
2	BALIPARA	210646	0.13763026	0.00179768	6013074	7934079	9887263	11975453

	Name of Anchalik Panchayat ZP wise	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
					2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
3	BEHALI	79166	0.05172487	0.00067561	2259862	2981824	3715879	4500673
4	BIHAGURI	68142	0.04452209	0.00058153	1945173	2566600	3198436	3873946
5	BISWANTAH	47326	0.03092150	0.00040389	1350962	1782556	2221379	2690534
6	BORCHOLA	146020	0.09540542	0.00124616	4168268	5499911	6853860	8301395
7	CHAIDUAR	126437	0.08261043	0.00107903	3609254	4762308	5934676	7188080
8	DHEKIAJULI	195305	0.12760687	0.00166676	5575151	7356253	9167190	11103300
9	GABHARU	121191	0.07918284	0.00103426	3459503	4564715	5688441	6889839
10	NADUAR	87450	0.05713741	0.00074631	2496336	3293845	4104712	4971627
11	PUB CHAIDUAR	113629	0.07424204	0.00096973	3243639	4279889	5333497	6459931
12	RANGAPARA	75976	0.04964061	0.00064839	2168801	2861671	3566147	4319318
13	SAKOMATHA	79667	0.05205221	0.00067989	2274164	3000694	3739395	4529155
14	SOOTEA	107240	0.07006764	0.00091520	3061259	4039244	5033611	6096710
	SONITPUR ZP	1530521	1.00000000	0.01306169	43690056	57647780	71839309	87011771
20	TINSUKIA ZP							
1	GUIJAN	119221	0.12103987	0.00111758	3738204	4932453	6146707	7444891
2	HAPJAN	163288	0.16577916	0.00153067	5119935	6755608	8418680	10196705
3	ITAKHULI	106935	0.10856643	0.00100241	3352973	4424152	5513274	6677678
4	KAKOPATHAR	203352	0.20645439	0.00190623	6376152	8413150	10484270	12698548
5	MARGHERITA	226907	0.23036875	0.00212704	7114724	9387676	11698701	14169466
6	SADIYA	92513	0.09392440	0.00086722	2900768	3827480	4769716	5777080
7	SAIKHOWA	72757	0.07386700	0.00068203	2281314	3010128	3751151	4543394
	TINSUKIA ZP	984973	1.00000000	0.00923318	30884069	40750647	50782499	61507762
	GRAND TOTAL	20198790		0.181789882	608068975	802329643	999844349	1211011476

NB : Total APs are 185 . Mairabari AP , Kapili AP, Dolonghat AP, Batatdraba AP fall partly under the jurisdiction of both Morigaon and Nagaon Districts

S - 6

Statement showing the population share, multiplying factors and projected devolution to the Goan Panchayat (ZP-wise & AP-wise) during the year 2012-13 to 2015-16

District Name	Sl. No.	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
						2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
BARPETA	1	BAJALI AP							
	1	BAGHMARA	7020	0.00536977	0.00015992	534907	705795	879545	1065305
	2	BAMUNKUCHI	8276	0.00633052	0.00018853	630611	832074	1036911	1255906
	3	BANDHA SIDHANI	8360	0.00639477	0.00019044	637012	840519	1047435	1268653
	4	BARBANG	7038	0.00538354	0.00016033	536279	707604	881800	1068036
	5	BORBHALUKI	7009	0.00536136	0.00015967	534069	704689	878166	1063635
	6	DUBI	7827	0.00598707	0.00017830	596399	786931	980655	1187769
	7	DUMURIA	7616	0.00582567	0.00017349	580321	765717	954218	1155749
	8	MAGURIA	8587	0.00656841	0.00019561	654309	863342	1075876	1303101
	9	MANIKPUR	7340	0.00561455	0.00016721	559290	737968	919638	1113865
	10	MARIPUR ANANDAPUR	7763	0.00593811	0.00017684	591522	780496	972636	1178057
	11	NITYANANDA	7748	0.00592664	0.00017650	590379	778988	970757	1175781
	12	PATASARKUCHI	8587	0.00656841	0.00019561	654309	863342	1075876	1303101
	13	SADERI	8770	0.00670839	0.00019978	668253	881741	1098804	1330872
	14	SATHISAMUKA MAJARKHAT	6290	0.00481138	0.00014329	479283	632400	788082	954525
	15	TIHU-DEKHATA	6970	0.00533153	0.00015878	531097	700768	873280	1057717
		AP Sub-Total	115201	0.08812011	0.00262431	8778039	11582371	14433679	17482072
BARPETA	2	BARPETA AP							
	16	BAGODI	12328	0.00942999	0.00028083	939364	1239464	1544591	1870808
	17	BHELLA	10530	0.00805466	0.00023988	802361	1058692	1319317	1597957
	18	KEOTKUCHI	9443	0.00722319	0.00021511	719534	949404	1183125	1433001
	19	MADHYA PAKA	11710	0.00895727	0.00026676	892274	1177330	1467161	1777025
	20	NAGAON	7522	0.00575376	0.00017135	573158	756266	942441	1141484
	21	PATBAUSHI	6812	0.00521067	0.00015518	519058	684882	853484	1033740
	22	PUB PAKA	9624	0.00736164	0.00021924	733326	967602	1205803	1460469
	23	RADHAKUCHI	9246	0.00707249	0.00021063	704523	929598	1158443	1403106
	24	SUNDARIDIA	5242	0.00400974	0.00011941	399428	527034	656777	795488
	25	UTTAR PAKA	8966	0.00685832	0.00020425	683188	901447	1123361	1360615
	26	UTTAR PUB PAKA	9816	0.00750850	0.00022361	747956	986906	1229859	1489605
		AP Sub-Total	101239	0.07744022	0.00230625	7714168	10178624	12684362	15363300
BARPETA	3	BHAWANIPUR AP							
	27	BAHMURA	14854	0.01136219	0.00033838	1131839	1493429	1861076	2254136
	28	CHAULIABARI	9737	0.00744807	0.00022181	741936	978963	1219961	1477617
	29	DABALIAPARA	12392	0.00947895	0.00028229	944241	1245898	1552609	1880520
	30	DAJRIBARI	13741	0.01051083	0.00031302	1047031	1381528	1721627	2085235
	31	DHUMARPATHAR	10127	0.00774639	0.00023070	771653	1018174	1268825	1536800
	32	GAJIA	7865	0.00601613	0.00017917	599294	790751	985416	1193536
	33	GERUAPARA	9744	0.00745343	0.00022197	742469	979667	1220838	1478679
	34	HATHINAPUR	9473	0.00724613	0.00021580	721820	952421	1186884	1437554
	35	HAZIPARA	12328	0.00942999	0.00028083	939364	1239464	1544591	1870808
	36	KALBARI	7988	0.00611022	0.00018197	608666	803118	1000827	1212201
	37	KUMULIPARA	9045	0.00691875	0.00020605	689207	909389	1133259	1372604
	38	MAIRAMARA	18056	0.01381148	0.00041132	1375824	1815360	2262259	2740048
	39	MAJGAON	11287	0.00863371	0.00025712	860042	1134801	1414162	1712834
	40	NIZ BHAWANIPUR	9171	0.00701513	0.00020892	698808	922057	1149046	1391725
	41	SINGRIMARI	8410	0.00643302	0.00019158	640822	845546	1053700	1276241
	42	SUKMANAH	9363	0.00716199	0.00021329	713438	941361	1173102	1420861
	43	SURUPETA	8815	0.00674281	0.00020081	671682	886265	1104442	1337701

District Name	Sl. No.	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
						2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
		AP Sub-Total	182396	0.13951923	0.00415502	13898136	18338193	22852625	27679100
BARPETA	4	CHAKCHAKA AP							
	44	FEURA KHOWA	11212	0.00857634	0.00025541	854327	1127261	1404766	1701452
	45	KALAHBANGA	17113	0.01309016	0.00038984	1303969	1720550	2144109	2596945
	46	KAMARGAON	7707	0.00589528	0.00017557	587255	774866	965620	1169559
	47	MADULIJAR	10664	0.00815716	0.00024293	812571	1072164	1336106	1618292
	48	MEDA	9298	0.00711227	0.00021181	708485	934826	1164958	1410997
	49	NICHUKA	15116	0.01156260	0.00034435	1151803	1519771	1893903	2293895
	50	PUTHIMARI	8787	0.00672139	0.00020017	669548	883450	1100934	1333452
	51	SHULIAKATA	7423	0.00567804	0.00016910	565615	746312	930037	1126461
		AP Sub-Total	87320	0.06679324	0.00198917	6653574	8779200	10940433	13251053
BARPETA	5	CHANGA AP							
	52	BAHARI*	14340	0.01096902	0.00032667	1092673	1441751	1796677	2176135
	53	BATGAON	8711	0.00666326	0.00019844	663757	875809	1091412	1321918
	54	CHENGA MUSALMANPARA	12392	0.00947895	0.00028229	944241	1245898	1552609	1880520
	55	DAKHIN GODHANI	8983	0.00687132	0.00020463	684483	903156	1125491	1363195
	56	HARIPUR	9114	0.00697152	0.00020762	694465	916327	1141905	1383075
	57	KACHUMARA	12254	0.00937339	0.00027915	933725	1232024	1535319	1859579
	58	MAHCHARA	8358	0.00639324	0.00019040	636859	840318	1047184	1268350
	59	NIZ CHENGA	5844	0.00447022	0.00013313	445299	587559	732202	886843
	60	ROUMARI PATHAR	9391	0.00718341	0.00021393	715572	944176	1176610	1425110
		AP Sub-Total	89387	0.06837434	0.00203626	6811074	8987018	11199410	13564726
BARPETA	6	GOBARDHANA AP							
	61	BAGARIGURI PATHAR	9984	0.00763701	0.00022744	760757	1003797	1250908	1515100
	62	BILASIPARA	8528	0.00652328	0.00019427	649813	857410	1068484	1294148
	63	GOBARDHANA	9670	0.00739682	0.00022028	736831	972227	1211567	1467449
	64	KHAIRABARI	24563	0.01878885	0.00055955	1871641	2469577	3077529	3727504
	65	PACHIM HOWLY	8294	0.00634429	0.00018894	631983	833883	1039166	1258638
	66	UTTAR HOWLY	9686	0.00740906	0.00022065	738050	973836	1213571	1469877
		AP Sub-Total	70725	0.05409931	0.00161113	5389075	7110730	8861225	10732715
BARPETA	7	GUMAFULBARI AP							
	67	AZAD	11771	0.00900393	0.00026815	896922	1183463	1474803	1786282
	68	BOHORI RESERVE	8086	0.00618518	0.00018420	616134	812971	1013105	1227073
	69	BORBILA	7900	0.00604291	0.00017996	601961	794270	989801	1198847
	70	DONGRA	12686	0.00970384	0.00028899	966643	1275457	1589445	1925136
	71	GUMA	13933	0.01065770	0.00031740	1061661	1400831	1745683	2114371
	72	KHOLABANDHA	14073	0.01076479	0.00032059	1072329	1414907	1763224	2135617
	73	PAZARBHANGA	8591	0.00657147	0.00019570	654614	863744	1076377	1303708
		AP Sub-Total	77040	0.05892981	0.00175499	5870262	7745644	9652439	11691034
BARPETA	8	MANDIA AP							
	74	AGMANDIA JADABPUR	9941	0.00760412	0.00022646	757480	999474	1245520	1508574
	75	ALOPATI MAJORCHAR	14403	0.01101721	0.00032810	1097474	1448085	1804570	2185695
	76	BAGHBOR	10369	0.00793151	0.00023621	790093	1042505	1299145	1573525
	77	BAGHMARACHAR	10170	0.00777929	0.00023167	774929	1022497	1274212	1543326
	78	BAMUNDONGRA	10485	0.00802024	0.00023885	798932	1054168	1313679	1591128
	79	BHATKUCHI	11006	0.00841876	0.00025072	838631	1106549	1378956	1670191
	80	CHACHRA	5929	0.00453524	0.00013506	451776	596105	742852	899742
	81	CHATALA	8958	0.00685220	0.00020407	682578	900642	1122359	1359401
	82	DHARAMPUR BHATNAPAITY	16296	0.01246522	0.00037123	1241716	1638409	2041746	2472963
	83	DIGHIRPAM	8650	0.00661660	0.00019705	659109	869676	1083769	1312662
	84	GAJIA	10556	0.00807455	0.00024047	804342	1061306	1322575	1601902
	85	GOBINDAPUR	7989	0.00611098	0.00018199	608743	803218	1000952	1212353

District Name	Sl. No.	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
						2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	86	JANATA	9376	0.00717194	0.00021359	714429	942668	1174731	1422834
	87	JANIA	14312	0.01094760	0.00032603	1090540	1438936	1793169	2171886
	88	JOYPUR SIKARTARL	6661	0.00509516	0.00015174	507552	669701	834565	1010825
	89	KADAMTOLA	8234	0.00629839	0.00018757	627411	827851	1031648	1249532
	90	KADONG	9114	0.00697152	0.00020762	694465	916327	1141905	1383075
	91	MANDIA	14861	0.01136755	0.00033854	1132372	1494133	1861953	2255198
	92	MANIKPUR	8757	0.00669845	0.00019949	667262	880434	1097176	1328899
	93	MOINBORI	7630	0.00583638	0.00017381	581388	767124	955972	1157874
	94	RAMAPARA	7003	0.00535677	0.00015953	533612	704085	877415	1062725
	95	SATRA KANARA	23415	0.01791071	0.00053340	1784167	2354157	2933695	3553291
	96	SITOLI	10652	0.00814798	0.00024266	811657	1070958	1334603	1616471
	97	SONABARI	3771	0.00288453	0.00008590	287341	379138	472473	572260
	98	SONAPUR RUVI	8453	0.00646591	0.00019256	644098	849869	1059087	1282766
	99	TARAKANDI	6001	0.00459031	0.00013670	457262	603344	751873	910668
	100	UZIRACHAR	10279	0.00786266	0.00023416	783235	1033456	1287869	1559867
		AP Sub-Total	273271	0.20903177	0.00622518	20822592	27474815	34238469	41469634
BARPETA	9	PAKABETBARI AP							
	101	DAKHIN BETBARI	10626	0.00812809	0.00024206	809676	1068344	1331345	1612525
	102	DAKHIN PACHIM BETBARI	9368	0.00716582	0.00021341	713819	941864	1173729	1421620
	103	DAKHIN PAKA	13474	0.01030660	0.00030694	1026686	1354683	1688174	2044717
	104	DAKHIN PUB PAKA	12455	0.00952714	0.00028373	949041	1252232	1560503	1890081
	105	MADHYA BETBARI	10833	0.00828643	0.00024678	825449	1089156	1357280	1643938
	106	PACHIM BETBARI	9230	0.00706026	0.00021026	703304	927989	1156438	1400678
	107	PACHIM PAKA	16586	0.01268704	0.00037783	1263813	1667565	2078081	2516972
	108	PUB BETBARI	9278	0.00709697	0.00021135	706961	932815	1162452	1407962
	109	UTTAR BETBARI	8918	0.00682160	0.00020315	679530	896621	1117347	1353331
	110	UTTAR PUB BETBARI	8396	0.00642231	0.00019126	639755	844138	1051945	1274116
		AP Sub-Total	109164	0.08350225	0.00248678	8318034	10975408	13677296	16565940
BARPETA	10	RUPSHI AP							
	111	BALAIPTHAR	9552	0.00730656	0.00021760	727839	960363	1196782	1449543
	112	BONGHUGI	11445	0.00875456	0.00026072	872081	1150687	1433959	1736811
	113	BORBHITHA	12455	0.00952714	0.00028373	949041	1252232	1560503	1890081
	114	CHIKNI	8717	0.00666785	0.00019858	664214	876412	1092164	1322829
	115	GUILEZA	8529	0.00652404	0.00019429	649889	857510	1068609	1294299
	116	HALDIA	11934	0.00912861	0.00027186	909342	1199851	1495226	1811018
	117	ISSABPUR	11241	0.00859852	0.00025607	856537	1130176	1408399	1705853
	118	KALGACHIA	11266	0.00861764	0.00025664	858442	1132690	1411531	1709647
	119	LACHANGA	9694	0.00741518	0.00022083	738659	974640	1214574	1471091
	120	SAWPUR	14705	0.01124822	0.00033498	1120486	1478449	1842408	2231525
	121	TAPASWARA	7849	0.00600389	0.00017880	598075	789143	983411	1191108
	122	TITAPANI	10488	0.00802253	0.00023892	799160	1054469	1314055	1591583
		AP Sub-Total	127875	0.09781476	0.00291302	9743767	12856622	16021620	19405387
BARPETA	11	SARUKHETRI AP							
	123	DAKHIN PASCHIM SARUKHETRI	13601	0.01040374	0.00030983	1036363	1367452	1704086	2063990
	124	DAKHIN PUB SARUKHETRI	11505	0.00880046	0.00026209	876653	1156719	1441476	1745916
	125	MADHYA PASCHIM SARUKHETRI	8548	0.00653858	0.00019473	651337	859421	1070990	1297183
	126	MADHYA SARUKHETRI	9271	0.00709162	0.00021120	706428	932111	1161575	1406900
	127	PASCHIM SARUKHETRI	14659	0.01121303	0.00033394	1116980	1473824	1836645	2224544
	128	PUB SARUKHETRI	9298	0.00711227	0.00021181	708485	934826	1164958	1410997
	129	UTTAR PUB SARUKHETRI	6818	0.00521526	0.00015532	519515	685485	854236	1034650
		AP Sub-Total	73700	0.05637496	0.00167890	5615762	7409838	9233966	11184180
		GRAND BARPETA ZP	1307318	1.00000000	0.02978100	99614482	131438464	163795525	198389140

District Name	Sl. No.	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
						2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
BONGAIGAON	1	BOITAMARI AP							
	1	BALAPARA	12603	0.02242674	0.00038543	1289240	1701115	2119890	2567610
	2	BOITAMARY	6893	0.01226593	0.00021081	705128	930396	1159438	1404312
	3	CHALANTAPRA	9396	0.01671996	0.00028736	961176	1268244	1580456	1914248
	4	DHONTOLA	8007	0.01424827	0.00024488	819086	1080761	1346819	1631267
	5	GHILAGURI	9873	0.01756877	0.00030194	1009971	1332628	1660690	2011427
	6	JOGIGHOPA	13643	0.02427740	0.00041724	1395628	1841491	2294823	2779490
	7	KABAITARI	10415	0.01853325	0.00031852	1065416	1405785	1751857	2121849
	8	KHAGARPUR	7439	0.01323753	0.00022751	760982	1004094	1251278	1515548
	9	ODUBI	9540	0.01697621	0.00029176	975906	1287681	1604677	1943585
	10	PACHIM MAJER ALGA	4598	0.00818203	0.00014062	470358	620624	773407	936751
	11	PUB MAJER ALGA	4383	0.00779945	0.00013404	448365	591604	737243	892949
	12	SANKARGHOLA	9451	0.01681783	0.00028904	966802	1275668	1589707	1925453
	13	SOUTH BAITAMARY	7848	0.01396533	0.00024001	802821	1059300	1320074	1598874
		AP Sub-Total	114089	0.20301870	0.00348916	11670879	15399391	19190360	23243364
BONGAIGAON	2	DANGTOL AP							
	14	ATUGAON	6367	0.01132993	0.00019472	651320	859399	1070962	1297150
	15	BAMUNITILA	5567	0.00990635	0.00017025	569483	751417	936398	1134165
	16	BIDYAPUR	9040	0.01608647	0.00027647	924758	1220192	1520575	1841720
	17	BONGAIGAON	7116	0.01266276	0.00021763	727940	960496	1196948	1449743
	18	CHAPRAKATA	7610	0.01354182	0.00023273	778475	1027175	1280041	1550386
	19	CHIKIBIKI	5543	0.00986364	0.00016952	567028	748178	932361	1129276
	20	CHIPONSILA	5535	0.00984940	0.00016928	566210	747098	931016	1127646
	21	CHOKAPARA	7284	0.01296171	0.00022276	745126	983172	1225206	1483970
	22	DANGTOL*	8213	0.01461484	0.00025118	840159	1108566	1381469	1673235
	23	DHALIGAON*	6455	0.01148652	0.00019741	660322	871277	1085764	1315078
	24	DOLAIGAON	21824	0.03883530	0.00066744	2232514	2945738	3670910	4446206
	25	KAKRAGAON	4906	0.00873011	0.00015004	501865	662197	825215	999500
	26	MULAGAON	7200	0.01281223	0.00022020	736533	971834	1211077	1466857
	27	NORTH BOITAMARI	7509	0.01336209	0.00022965	768143	1013542	1263053	1529809
	28	POPRAGAON	7390	0.01315033	0.00022601	755969	997480	1243036	1505565
	29	TILOKGAON	4244	0.00755210	0.00012979	434145	572842	713863	864631
		AP Sub-Total	121803	0.21674559	0.00372507	12459992	16440604	20487894	24814938
BONGAIGAON	3	MANIKPUR AP							
	30	ALUKHUNDA	7182	0.01278020	0.00021965	734692	969405	1208050	1463190
	31	BAGHMARA CHAURAGURI	7765	0.01381764	0.00023748	794331	1048096	1306113	1581964
	32	BASHBARI SALABILA	12627	0.02246945	0.00038617	1291695	1704355	2123927	2572500
	33	BHANDARA	10795	0.01920945	0.00033014	1104288	1457077	1815775	2199266
	34	DANGAIGAON	5754	0.01023911	0.00017597	588613	776658	967853	1172263
	35	GORAIMARI	12771	0.02272570	0.00039057	1306426	1723791	2148148	2601837
	36	HAPACHARA	15139	0.02693950	0.00046299	1548663	2043417	2546458	3084270
	37	JHAOBARI	9717	0.01729117	0.00029717	994013	1311572	1634450	1979645
	38	MANIKPUR	9645	0.01716305	0.00029497	986648	1301853	1622339	1964977
	39	NOAPARA	12463	0.02217762	0.00038115	1274918	1682218	2096341	2539088
	40	PALENGBARI	8882	0.01580531	0.00027164	908595	1198866	1493998	1809531
	41	PATILADAHA	11068	0.01969525	0.00033849	1132215	1493925	1861695	2254885
		AP Sub-Total	123808	0.22031344	0.00378639	12665096	16711233	20825146	25223417
BONGAIGAON	4	SRIJANGRAM AP							
	42	AMBARI BAREGARH	7323	0.01303111	0.00022396	749116	988437	1231766	1491916
	43	BALARCHAR MATRAGHOLA	5209	0.00926929	0.00015931	532861	703095	876181	1061230
	44	CHAKRABHUM	6900	0.01227839	0.00021102	705844	931341	1160616	1405738
	45	DEOHATI	8783	0.01562914	0.00026861	898468	1185503	1477346	1789361

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	46	GOLAPARA BANGLAPARA	7499	0.01334429	0.00022934	767120	1012193	1261371	1527772
	47	JOPEA	8076	0.01437105	0.00024699	826145	1090074	1358425	1645324
	48	KACHERIPATI	7583	0.01349377	0.00023191	775713	1023531	1275500	1544885
	49	KIRTONPARA	8019	0.01426962	0.00024524	820314	1082381	1348837	1633712
	50	KOKAIJANA	11147	0.01983583	0.00034091	1140297	1504589	1874983	2270979
	51	KOKILA	8374	0.01490134	0.00025610	856629	1130297	1408550	1706036
	52	NORTH SALMARA	8192	0.01457747	0.00025053	838011	1105732	1377937	1668957
	53	NUMBERPARA CHAKLA	10009	0.01781078	0.00030610	1023883	1350985	1683566	2039135
	54	SRIJANGRAM	7119	0.01266809	0.00021772	728247	960901	1197453	1450355
		AP Sub-Total	104233	0.18548018	0.00318773	10662647	14069058	17532530	21235400
BONGAIGAON	5	TAPATTARY AP							
	55	BORIGAON	6103	0.01086015	0.00018665	624314	823765	1026556	1243365
	56	BORJANA	7698	0.01369841	0.00023543	787477	1039053	1294843	1568314
	57	KALBARI	11113	0.01977532	0.00033987	1136818	1499999	1869264	2264053
	58	LENGITISINGA	8409	0.01496362	0.00025717	860209	1135022	1414437	1713166
	59	MALEGARH	8731	0.01553661	0.00026702	893149	1178484	1468599	1778768
	60	MERERCHAR	8617	0.01533375	0.00026353	881487	1163097	1449424	1755542
	61	NASATRA BAGHEKHAITI	6786	0.01207553	0.00020753	694182	915954	1141440	1382512
	62	PACHANIA KHORAGAON	9690	0.01724313	0.00029635	991251	1307927	1629908	1974145
	63	PIRADHORA	13091	0.02329513	0.00040036	1339160	1766984	2201974	2667031
	64	RANGAPANI	9673	0.01721288	0.00029583	989512	1305633	1627049	1970681
	65	SANTOSH PUR DUMERGURI	8119	0.01444757	0.00024830	830543	1095878	1365658	1654085
		AP Sub-Total	98030	0.17444209	0.00299803	10028103	13231796	16489153	19971662
		BONGAIGOAN ZP	561963	1.00000000	0.01718638	57486718	75852082	94525083	114488780
CACHAR	1	BANSKANDI AP							
	1	BADRI - CHANDRAPUR	7964	0.00615970	0.00017834	596540	787118	980888	1188051
	2	BADRIPAR	7004	0.00541720	0.00015685	524632	692237	862649	1044840
	3	BANSKANDI	8047	0.00622390	0.00018020	602757	795321	991110	1200433
	4	DOLUGRAM	5400	0.00417659	0.00012093	404485	533706	665092	805559
	5	DUNGRI PAR	6773	0.00523853	0.00015167	507329	669406	834198	1010380
	6	GOBINDAPUR - ALGAPUR	6066	0.00469171	0.00013584	454371	599530	747120	904912
	7	KAPTANPUR	9603	0.00742737	0.00021505	719309	949107	1182755	1432553
	8	PALERBOND	6853	0.00530041	0.00015346	513321	677313	844051	1022315
	9	RUPAILBALI	8288	0.00641030	0.00018560	620809	819140	1020793	1236385
	10	SHINGERBOND	5445	0.00421140	0.00012193	407856	538154	670634	812272
	11	TARAPUR - MANIPUR	7267	0.00562061	0.00016273	544332	718230	895041	1084074
		AP Sub-Total	78710	0.06087770	0.00176261	5895740	7779261	9694332	11741775
CACHAR	2	BARJALENGA AP							
	12	AIRONGMARA	7854	0.00607462	0.00017588	588301	776246	967339	1171642
	13	BAG&BAHAR	6708	0.00518826	0.00015022	502460	662982	826192	1000684
	14	BARJALENGA	6691	0.00517511	0.00014984	501187	661301	824098	998148
	15	BHORAKHAI	9406	0.00727501	0.00021063	704553	929637	1158492	1403165
	16	DHUARBOND	8505	0.00657813	0.00019046	637064	840587	1047520	1268756
	17	GHUNGHUR	8439	0.00652709	0.00018898	632120	834064	1039391	1258910
	18	LOARBOND	6594	0.00510008	0.00014766	493921	651714	812151	983678
	19	NOYABIL	7089	0.00548294	0.00015875	530999	700638	873118	1057521
	20	SILCOORIE	6952	0.00537698	0.00015568	520737	687097	856244	1037083
	21	TARUTAJABARI	6584	0.00509235	0.00014744	493172	650726	810920	982186
		AP Sub-Total	74822	0.05787056	0.001675539	5604511	7394993	9215466	11161773
CACHAR	3	BINNAKANDI AP							
	22	BINNAKANDI	5591	0.00432432	0.00012520	418792	552584	688617	834052
	23	BINNAKANDI BAGAN	6014	0.00465149	0.00013468	450476	594390	740715	897155

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	24	BUALI CHENGJUR	9671	0.00747997	0.00021657	724402	955828	1191131	1442697
	25	CHOTO-MAMDA	5593	0.00432587	0.00012525	418941	552781	688863	834351
	26	DILKUSH	5011	0.00387572	0.00011221	375347	495260	617181	747529
	27	PABDA	5585	0.00431968	0.00012507	418342	551991	687878	833157
		AP Sub-Total	37465	0.02897704	0.000838979	2806301	3702833	4614384	5588942
CACHAR	4	BORKHOLA AP							
	28	BADARPUR-MASHIMPUR	8396	0.00649383	0.00018802	628899	829814	1034095	1252496
	29	BORKHOLA	6456	0.00499335	0.00014457	483584	638075	795154	963091
	30	BORO-RAMPUR	8021	0.00620379	0.00017962	600810	792751	987908	1196554
	31	CHANDRANATHPUR	6807	0.00526483	0.00015243	509876	672766	838385	1015452
	32	CHESRI	8724	0.00674752	0.00019536	653468	862232	1074493	1301426
	33	CHOTO-DUDHPATIL	8549	0.00661216	0.00019144	640359	844936	1052939	1275320
	34	DOLU	9720	0.00751787	0.00021767	728073	960671	1197166	1450007
	35	DUDHPATIL	8467	0.00654874	0.00018961	634217	836831	1042840	1263087
	36	HATICHARA	8011	0.00619605	0.00017940	600061	791763	986676	1195062
	37	JAROILTOLA	8000	0.00618754	0.00017915	599237	790676	985322	1193421
	38	MACHUGHAT	9165	0.00708861	0.00020524	686501	905818	1128809	1367213
	39	SONAPUR	8324	0.00643814	0.00018640	623506	822698	1025227	1241755
	40	SUBONG	5000	0.00386722	0.00011197	374523	494172	615826	745888
		AP Sub-Total	103640	0.08015964	0.00232088	7763112	10243204	12764841	15460775
CACHAR	5	KALAIN AP							
	41	BHAIRABPUR	9071	0.00701590	0.00020313	679460	896527	1117231	1353191
	42	BIHARA	6593	0.00509931	0.00014764	493846	651616	812028	983528
	43	BURUNGA	7583	0.00586502	0.00016981	568002	749462	933962	1131214
	44	GARER VITAR	8202	0.00634378	0.00018367	614367	810640	1010201	1223555
	45	GUMRA BAZAR	6613	0.00511478	0.00014809	495344	653592	814491	986512
	46	JALALPUR	7135	0.00551852	0.00015978	534444	705184	878784	1064383
	47	KALAIN	9078	0.00702132	0.00020329	679984	897219	1118094	1354235
	48	KALIBARI	6118	0.00473192	0.00013700	458266	604669	753525	912669
	49	KHELMA	7792	0.00602667	0.00017449	583657	770118	959703	1162393
	50	KURKURI	5094	0.00393992	0.00011407	381564	503463	627403	759911
	51	KUSHIARKUL	7792	0.00602667	0.00017449	583657	770118	959703	1162393
	52	LAKHIPUR	8113	0.00627494	0.00018168	607701	801844	999239	1210279
	53	MOHADEBPUR	8815	0.00681790	0.00019740	660284	871226	1085701	1315001
	54	PAIKHAN DIGARKHAL	9078	0.00702132	0.00020329	679984	897219	1118094	1354235
	55	SEWTHI	7126	0.00551156	0.00015958	533770	704294	877675	1063040
		AP Sub-Total	114203	0.08832952	0.002557424	8554329	11287193	14065835	17036539
CACHAR	6	KATIGORAH AP							
	56	DUDHPUR - GANIRGRAM	8207	0.00634765	0.00018378	614742	811134	1010817	1224301
	57	FULBARI	7890	0.00610247	0.00017669	590997	779804	971773	1177012
	58	GOBINDAPUR	7266	0.00561984	0.00016271	544257	718131	894918	1083925
	59	HARINAGAR	9377	0.00725258	0.00020999	702380	926771	1154920	1398839
	60	KATIGORAH	9615	0.00743666	0.00021532	720208	950293	1184233	1434343
	61	KATHIRAIL	8800	0.00680630	0.00019706	659160	869743	1083854	1312764
	62	LABOURPUTA	8054	0.00622931	0.00018036	603282	796013	991972	1201477
	63	RAJTILA	7582	0.00586425	0.00016979	567927	749363	933838	1131065
	64	SHIDDESHWAR	8543	0.00660752	0.00019131	639910	844343	1052200	1274425
	65	TARINIPUR	6983	0.00540095	0.00015638	523059	690161	860063	1041708
		AP Sub-Total	82317	0.06366751	0.00184338	6165921	8135757	10138589	12279859
CACHAR	7	LAKHIPUR AP							
	66	DEEGLI-BAHADUR	7333	0.00567166	0.00016421	549275	724753	903170	1093920
	67	FULERTOL	7508	0.00580701	0.00016813	562384	742049	924724	1120026

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	68	GIRIGHAT	8218	0.00635616	0.00018403	615566	812222	1012172	1225942
	69	LAKHINAGAR	5285	0.00408765	0.00011835	395871	522340	650928	788404
	70	LAKHIPUR NOYA GRAM	9618	0.00743898	0.00021538	720432	950590	1184603	1434791
	71	POILAPOL	6854	0.00530118	0.00015349	513396	677411	844174	1022464
	72	SRIBAAR	6969	0.00539012	0.00015606	522010	688777	858338	1039619
		AP Sub-Total	51785	0.04005275	0.001159656	3878934	5118143	6378110	7725166
CACHAR	8	NARSINGPUR AP							
	73	13-SONAI	8551	0.00661371	0.00019149	640509	845134	1053186	1275618
	74	BHAGA BAZAR	7593	0.00587275	0.00017004	568751	750450	935193	1132706
	75	CHANDPUR	6943	0.00537002	0.00015548	520063	686208	855136	1035741
	76	CHANNIGHAT	7857	0.00607694	0.00017595	588525	776542	967709	1172089
	77	CLEVER HOUSE	7414	0.00573431	0.00016603	555343	732759	913147	1106003
	78	DARBI	6627	0.00512561	0.00014840	496393	654976	816216	988601
	79	DHOLAI	6938	0.00536615	0.00015537	519688	685714	854520	1034995
	80	JAMALPUR	8129	0.00628732	0.00018204	608899	803425	1001210	1212665
	81	JEEVAN GRAM	7607	0.00588358	0.00017035	569799	751834	936918	1134795
	82	KAZIDAHAR	7813	0.00604291	0.00017496	585230	772194	962290	1165525
	83	NAGDIRGRAM	7927	0.00613108	0.00017751	593769	783461	976330	1182531
	84	NARSINGPUR	6876	0.00531819	0.00015398	515044	679586	846884	1025746
	85	PANIBORA	7861	0.00608004	0.00017604	588825	776938	968202	1172686
	86	PUTIKHAL	7865	0.00608313	0.00017613	589125	777333	968694	1173282
	87	RAJNAGAR	7307	0.00565155	0.00016363	547328	722183	899968	1090041
	88	SAPTAGRAM	7028	0.00543576	0.00015738	526429	694609	865605	1048421
	89	SATHKORAKANDI	8236	0.00637008	0.00018443	616914	814001	1014389	1228627
	90	SHEORARTOL	7782	0.00601893	0.00017427	582908	769130	958472	1160901
		AP Sub-Total	136354	0.10546205	0.003053467	10213541	13476475	16794067	20340974
CACHAR	9	PALONGHAT AP							
	91	BHUBANDAHAR	10915	0.00844213	0.00024443	817584	1078778	1344348	1628274
	92	BHUBANHIL	6900	0.00533676	0.00015452	516842	681958	849840	1029326
	93	DARMIKHAL	7692	0.00594932	0.00017225	576166	760235	947387	1147475
	94	DIDARKUSH	9127	0.00705921	0.00020439	683654	902062	1124129	1361545
	95	GANGANAGAR	7692	0.00594932	0.00017225	576166	760235	947387	1147475
	96	MOHANKHAL- RAMMANIKPUR	7153	0.00553244	0.00016018	535793	706963	881001	1067068
	97	MONIYAR KHAL	6045	0.00467546	0.00013537	452798	597454	744534	901779
	98	PALONGHAT	8400	0.00649692	0.00018811	629199	830210	1034588	1253093
	99	RUKNI	8011	0.00619605	0.00017940	600061	791763	986676	1195062
		AP Sub-Total	71935	0.055637626	0.001610889	5388262	7109658	8859888	10731097
CACHAR	10	RAJABAZAR AP							
	100	BALADHAN KANAKPUR	6666	0.00515577	0.00014928	499314	658831	821019	994418
	101	BARTHAL THAILU	8246	0.00637781	0.00018466	617663	814989	1015620	1230119
	102	DEWAN	6634	0.00513102	0.00014856	496917	655668	817078	989645
	103	DIGLEE LAKHICHARA	6002	0.00464221	0.00013441	449577	593204	739237	895364
	104	HARINAGAR	8786	0.00679547	0.00019675	658112	868360	1082129	1310675
	105	JOYPUR - KAMRANGA	7994	0.00618290	0.00017902	598787	790083	984583	1192526
	106	JOYPUR LANGLACHARA	7603	0.00588049	0.00017026	569500	751438	936425	1134198
	107	KANAKPUR DOLOICHARA	7476	0.00578226	0.00016742	559987	738886	920783	1115252
	108	LABOC	5919	0.00457801	0.00013255	443360	585001	729015	882983
	109	NARAYANPUR	6750	0.00522074	0.00015116	505606	667133	831365	1006949
		AP Sub-Total	72076	0.055746682	0.001614046	5398823	7123593	8877255	10752131
CACHAR	11	SALCHAPRA AP							
	110	BARJATRAPUR	6697	0.00517975	0.00014997	501636	661894	824837	999043
	111	BHANGARPAR	6581	0.00509003	0.00014737	492947	650430	810550	981738

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	112	BURIBAIL	6599	0.00510395	0.00014778	494295	652209	812767	984424
	113	KRISHNAPUR BHAIKAB NAGAR	6521	0.00504362	0.00014603	488453	644500	803160	972788
	114	KUMARPARA-NIZ-JOYNAGAR	8714	0.00673978	0.00019514	652719	861244	1073261	1299934
	115	RAJNAGAR	7152	0.00553166	0.00016016	535718	706864	880877	1066919
	116	SALCHAPRA	6921	0.00535300	0.00015499	518415	684033	852426	1032459
	117	SRIKUNA	8259	0.00638787	0.00018495	618637	816274	1017221	1232058
		AP Sub-Total	57444	0.044429663	0.001286382	4302819	5677447	7075101	8569363
CACHAR	12	SILCHAR AP							
	118	AMBIKAPUR	8851	0.00684574	0.00019821	662981	874784	1090135	1320372
	119	BAGADAHAR BARJURAI	7542	0.00583331	0.00016889	564930	745410	928912	1125098
	120	BERENGA	7642	0.00591065	0.00017113	572421	755293	941228	1140016
	121	GUNGUR PURBA	7603	0.00588049	0.00017026	569500	751438	936425	1134198
	122	KANAKPUR***	17355	0.01342310	0.00038864	1299969	1715272	2137532	2588979
	123	MADHURBOND***	15594	0.01206107	0.00034921	1168062	1541225	1920638	2326277
	124	MEHERPUR*	16589	0.01283065	0.00037149	1242592	1639565	2043187	2474709
	125	NIYAIRGRAM BAGPUR	8490	0.00656653	0.00019012	635940	839105	1045672	1266519
	126	RAMNAGAR - TARAPUR**	14847	0.01148331	0.00033248	1112108	1467395	1828634	2214841
	127	TARAPUR	7553	0.00584182	0.00016914	565754	746497	930267	1126739
	128	THUPKHANA	7090	0.00548371	0.00015877	531074	700736	873241	1057670
	129	VAJANTHIPUR	8061	0.00623472	0.00018052	603806	796705	992835	1202521
		AP Sub-Total	127217	0.098395106	0.002848856	9529137	12573425	15668706	18977937
CACHAR	13	SONAI AP							
	130	DAKSHIN KRISHNAPUR	8207	0.00634765	0.00018378	614742	811134	1010817	1224301
	131	DAKSHIN MOHANPUR	8417	0.00651007	0.00018849	630472	831890	1036681	1255629
	132	DAKSHIN SAYEEDPUR	9624	0.00744362	0.00021552	720882	951183	1185342	1435686
	133	HATHIKHAL	8426	0.00651703	0.00018869	631146	832779	1037790	1256971
	134	KACHUDARAM	8512	0.00658355	0.00019061	637588	841279	1048382	1269800
	135	NUTUN RAMNAGAR	8235	0.00636930	0.00018441	616839	813902	1014265	1228478
	136	RANGIRGHAT	9027	0.00698187	0.00020215	676164	892179	1111812	1346627
	137	SAIDPUR	8122	0.00628190	0.00018188	608375	802734	1000348	1211621
	138	SILDHUBI	9590	0.00741732	0.00021476	718335	947823	1181154	1430614
	139	SONABARIGHAT	8430	0.00652012	0.00018878	631446	833175	1038283	1257568
	140	SUNDARI	8559	0.00661990	0.00019167	641108	845924	1054171	1276812
	141	SWADHIN BAZAR	8542	0.00660675	0.00019129	639835	844244	1052077	1274276
	142	UTTAR KRISHNAPUR*	13804	0.01067661	0.00030912	1033983	1364311	1700172	2059249
		AP Sub-Total	117495	0.090875692	0.002631144	8800915	11612556	14471294	17527632
CACHAR	14	TAPANG AP							
	143	BARASANGAN	7600	0.00587817	0.00017019	569275	751142	936055	1133750
	144	CHENGKURI	4078	0.00315410	0.00009132	305461	403047	502268	608347
	145	DIGAR SRIKONA ALOMBAG	8294	0.00641494	0.00018573	621259	819733	1021532	1237280
	146	INDRAGARH	7523	0.00581861	0.00016847	563507	743532	926572	1122264
	147	KATHAL	7038	0.00544349	0.00015761	527179	695597	866837	1049913
	148	ROSEKANDI	5908	0.00456950	0.00013230	442536	583914	727660	881342
	149	TAPANG	8000	0.00618754	0.00017915	599237	790676	985322	1193421
		AP Sub-Total	48441	0.037466355	0.001084772	3628453	4787641	5966245	7226316
CACHAR	15	UDHARBOND AP							
	150	ARKATIPUR	7082	0.00547752	0.00015859	530474	699946	872256	1056476
	151	DAYAPUR	8031	0.00621152	0.00017984	601559	793740	989140	1198046
	152	GOSAIPUR-DURGANAGAR	7581	0.00586347	0.00016977	567852	749264	933715	1130916
	153	KASHIPUR	5685	0.00439702	0.00012731	425833	561874	700194	848075
	154	KHASHIPUR	7592	0.00587198	0.00017001	568676	750351	935070	1132557
	155	KUMBHA	8354	0.00646134	0.00018708	625753	825663	1028922	1246230

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	156	LARSING	8856	0.00684961	0.00019832	663355	875278	1090751	1321118
	157	MADHURA	9064	0.00701049	0.00020298	678935	895836	1116369	1352147
	158	MAJHARGRAM	6601	0.00510550	0.00014782	494445	652406	813013	984722
	159	PANGRAM	8353	0.00646057	0.00018705	625678	825564	1028799	1246081
	160	RONGPUR	10708	0.00828203	0.00023979	802078	1058320	1318853	1597395
	161	SALGANGA	8970	0.00693778	0.00020087	671894	886545	1104792	1338124
	162	TIKALPAR	6629	0.00512715	0.00014845	496543	655174	816462	988899
	163	UDHARBOND*	15510	0.01199610	0.00034733	1161770	1532923	1910292	2313746
		AP Sub-Total	119016	0.092052099	0.002665205	8914845	11762883	14658629	17754531
		CACHAR ZP	1292920	1.00000000	0.02895323	96845645	127785062	159242742	192874809
DARRANG	1	BECHIMARI AP							
	1	BALIGAON	11712	0.01619995	0.00029304	980205	1293353	1611746	1952146
	2	BARJHAR	7191	0.00994654	0.00017993	601832	794100	989589	1198590
	3	BECHIMARI	11715	0.01620410	0.00029312	980456	1293684	1612158	1952646
	4	CHAKARABASTI KHOIRAKATA	10085	0.01394950	0.00025234	844038	1113683	1387846	1680959
	5	DAIPAM	9017	0.01247225	0.00022561	754654	995745	1240873	1502946
	6	DALGAON	9761	0.01350135	0.00024423	816921	1077904	1343259	1626955
	7	LALPOOL	11492	0.01589565	0.00028754	961793	1269058	1581470	1915477
	8	NO. 5 BARUAJHAR	12360	0.01709626	0.00030926	1034438	1364911	1700920	2060154
		AP Sub-Total	83333	0.115265608	0.002085066	6974336	9202437	11467861	13889874
DARRANG	2	DOLGAON SIALMARI AP							
	9	ARIMARI	6136	0.00848727	0.00015353	513536	677597	844405	1022743
	10	BARUAJHAR	14458	0.01999820	0.00036175	1210024	1596592	1989636	2409847
	11	BAHABARI	16161	0.02235378	0.00040436	1352552	1784654	2223994	2693702
	12	BIHUDIA	15991	0.02211864	0.00040011	1338325	1765881	2200600	2665366
	13	FAKIRPARA	16893	0.02336628	0.00042268	1413815	1865489	2324728	2815711
	14	GALANDI	12056	0.01667577	0.00030165	1008995	1331340	1659085	2009484
	15	KALYAN	14538	0.02010886	0.00036375	1216720	1605427	2000645	2423181
	16	KHAJUABIL (Partly)	9486	0.01312097	0.00023735	793906	1047536	1305415	1581118
	17	SHYAMPUR	24565	0.03397813	0.00061464	2055903	2712705	3380510	4094473
	18	SILBORI	13538	0.01872566	0.00033873	1133027	1494997	1863030	2256502
		AP Sub-Total	143822	0.198933558	0.003598554	12036804	15882219	19792048	23972129
DARRANG	3	KALAI GAON AP							
	19	BARBAGAN	6000	0.00829916	0.00015013	502154	662578	825689	1000075
	20	BHEBHERIBIL	6121	0.00846652	0.00015315	512281	675940	842341	1020243
	21	BHURARGARH	6020	0.00832682	0.00015063	503828	664787	828442	1003408
	22	LAKHIMPUR	5958	0.00824106	0.00014907	498639	657940	819909	993074
	23	NAMKHOLA	5085	0.00703354	0.00012723	425576	561535	699772	847563
	24	OUTOLA	7332	0.01014157	0.00018345	613632	809670	1008992	1222092
	25	PANBARI	5833	0.00806816	0.00014595	488178	644136	802708	972239
	26	RAJAPUKHURI	11810	0.01633551	0.00029550	988407	1304175	1625232	1968481
	27	SHYAMTILA	12086	0.01671727	0.00030240	1011506	1334653	1663214	2014484
	28	TENGABARI	4946	0.00684127	0.00012375	413942	546185	680643	824395
		AP Sub-Total	71191	0.09847088	0.001781262	5958143	7861600	9796941	11866055
DARRANG	4	PACHIM MANGALDAI AP							
	29	AULACHOWKA	7740	0.01070591	0.00019366	647779	854726	1065139	1290097
	30	CHAMUAPARA	7676	0.01061739	0.00019206	642423	847658	1056332	1279429
	31	CHAPAI (Partly)	9232	0.01276964	0.00023099	772648	1019487	1270461	1538782
	32	DAHI	6833	0.00945136	0.00017097	571870	754566	940323	1138919
	33	JALJALI	7216	0.00998112	0.00018055	603924	796861	993029	1202757
	34	JANARAM CHOWKA	7993	0.01105586	0.00019999	668953	882665	1099956	1332266
	35	NAGARBAHI	6703	0.00927154	0.00016772	560990	740210	922433	1117250

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	36	OUTOLA (Partly)	6705	0.00927431	0.00016777	561157	740431	922708	1117584
	37	RAMHARI	7148	0.00988706	0.00017885	598233	789351	983671	1191423
	38	RANGAMATI	10147	0.01403526	0.00025389	849226	1120530	1396378	1691293
	39	ROWMARI	6327	0.00875146	0.00015831	529522	698689	870689	1054579
	40	UPAHUPARA	7568	0.01046800	0.00018936	633384	835732	1041469	1261428
		AP Sub-Total	91288	0.126268907	0.002284107	7640109	10080906	12562588	15215806
DARRANG	5	PUB MANGALDAI AP							
	41	ABHAYPUKHURI	8323	0.01151231	0.00020825	696572	919106	1145369	1387271
	42	BALABARI	15122	0.02091664	0.00037837	1265596	1669918	2081012	2520522
	43	BANDIA	14286	0.01976029	0.00035745	1195629	1577599	1965966	2381178
	44	CHAULKHOWA	9985	0.01381118	0.00024983	835668	1102640	1374085	1664291
	45	CHERPUR	4040	0.00558810	0.00010108	338117	446136	555964	673384
	46	DHULA	19992	0.02765279	0.00050022	1673178	2207710	2751197	3332250
	47	KHATANIAPARA	10143	0.01402972	0.00025379	848892	1120088	1395828	1690627
	48	MOAMARI	12475	0.01725533	0.00031214	1044062	1377610	1716746	2079322
	49	ONDALAJHAR	11515	0.01592747	0.00028812	963718	1271598	1584635	1919310
	50	OJHAGAON	10267	0.01420124	0.00025689	859270	1133782	1412892	1711295
	51	PUTHIMARI	13651	0.01888197	0.00034156	1142485	1507476	1878581	2275337
		AP Sub-Total	129799	0.179537045	0.003247686	10863186	14333663	17862275	21634787
DARRANG	6	SIPAJHAR AP							
	52	BARAMPUR	7475	0.01033937	0.00018703	625600	825462	1028671	1245927
	53	BAZNAPATHAR	16351	0.02261659	0.00040912	1368454	1805636	2250141	2725371
	54	BONMAJHA	10080	0.01394258	0.00025221	843619	1113131	1387158	1680126
	55	BORDOULGURI	7937	0.01097840	0.00019859	664266	876480	1092249	1322932
	56	BURHA	9464	0.01309054	0.00023680	792065	1045107	1302387	1577451
	57	BURHINAGAR	7957	0.01100607	0.00019909	665940	878689	1095002	1326266
	58	BYASPARA	5352	0.00740285	0.00013391	447922	591020	736515	892067
	59	CHENGELIAJHAR	8899	0.01230903	0.00022266	744778	982714	1224635	1483278
	60	DEOMOMOI	7714	0.01066995	0.00019301	645603	851855	1061561	1285763
	61	DEVANANDA	6372	0.00881370	0.00015943	533288	703658	876882	1062080
	62	DIPILA	7373	0.01019828	0.00018448	617064	814198	1014635	1228925
	63	DUMUNICHOWKI	7659	0.01059387	0.00019163	641000	845781	1053992	1276596
	64	DUNI	8766	0.01212507	0.00021933	733647	968027	1206332	1461109
	65	GANESHKUWARI	8416	0.01164095	0.00021058	704355	929376	1158167	1402772
	66	GARUKHURI	6417	0.00887595	0.00016056	537054	708627	883075	1069580
	67	GHORABANDHA	7479	0.01034490	0.00018713	625935	825904	1029222	1246593
	68	HAZARIKAPARA	6780	0.00937805	0.00016964	567434	748713	933029	1130085
	69	KURUA	6640	0.00918440	0.00016614	555717	733253	913763	1106750
	70	LOKRAI	8887	0.01229243	0.00022236	743774	981389	1222983	1481278
	71	MAROI	8468	0.01171288	0.00021188	708707	935119	1165323	1411439
	72	PATHARIGHAT	5950	0.00823000	0.00014887	497970	657057	818809	991741
	73	SANOWA	10655	0.01473792	0.00026660	891742	1176628	1466287	1775966
	74	SARABARI	7822	0.01081933	0.00019571	654642	863781	1076424	1303764
	75	SIPAJHAR	7687	0.01063260	0.00019234	643343	848873	1057846	1281263
	76	TURAI	6932	0.00958829	0.00017344	580156	765499	953946	1155420
		AP Sub-Total	203532	0.281524002	0.005092551	17034075	22475976	28009033	33924541
		DARRANG ZP	722965	1.00000000	0.01808923	60506654	79836802	99490746	120503192
DHEMAJI	1	BORDOLONI AP							
	1	BHEBELI	6362	0.01183485	0.00021820	729867	963038	1200115	1453580
	2	BORBAM	5539	0.01030387	0.00018998	635450	838458	1044866	1265542
	3	BORDOLONI	8323	0.01548278	0.00028546	954838	1259881	1570035	1901626
	4	GOGAMUKHA	9822	0.01827128	0.00033687	1126807	1486790	1852803	2244115

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	5	JOYRAMPUR	4931	0.00917284	0.00016912	565698	746423	930174	1126627
	6	KACHUTOLI	12076	0.02246426	0.00041418	1385393	1827986	2277993	2759106
	7	LATAK	6928	0.01288774	0.00023762	794800	1048715	1306885	1582899
	8	MADHYA MINGMANG	5188	0.00965093	0.00017794	595182	785326	978654	1185346
	9	MICHAMARI	5740	0.01067778	0.00019687	658509	868884	1082783	1311466
	10	MINGMANG	10301	0.01916233	0.00035330	1181760	1559298	1943161	2353556
	11	NAHARBARI	7813	0.01453406	0.00026797	896329	1182681	1473829	1785102
	12	NALBARI	6324	0.01176416	0.00021690	725507	957286	1192947	1444898
	13	UKHAMATI	5051	0.00939607	0.00017324	579465	764587	952811	1154045
		AP Sub-Total	94398	0.17560295	0.003237647	10829604	14289353	17807056	21567907
DHEMAJI	2	DHEMAJI AP							
	14	AJUHA	4677	0.00870034	0.00016041	536559	707974	882260	1068594
	15	ARADHOL	7924	0.01474054	0.00027178	909064	1199483	1494768	1810463
	16	BATGHORIA	6034	0.01122469	0.00020695	692237	913388	1138242	1378639
	17	BISHNUPUR	7219	0.01342907	0.00024760	828184	1092765	1361778	1649386
	18	CHAMARAJAN	6972	0.01296959	0.00023912	799847	1055376	1315185	1592952
	19	DAKHIN DHEMAJI	6712	0.01248593	0.00023021	770020	1016019	1266139	1533547
	20	GHUGUHA	6615	0.01230549	0.00022688	758891	1001336	1247841	1511385
	21	GOHAINGAON	7898	0.01469218	0.00027088	906081	1195548	1489863	1804523
	22	HATIGORH	9144	0.01701004	0.00031362	1049025	1384159	1724906	2089207
	23	JIADHOL	9538	0.01774297	0.00032713	1094226	1443800	1799230	2179227
	24	KHUBALIYA	6860	0.01276125	0.00023528	786999	1038422	1294057	1567362
	25	LAKHIPATHAR	8770	0.01631431	0.00030079	1006119	1327545	1654356	2003756
	26	MORIDHOL	8349	0.01553115	0.00028635	957821	1263817	1574939	1907566
	27	NARUATHAN	5691	0.01058663	0.00019519	652888	861466	1073539	1300271
	28	UTTAR DHEMAJI	10531	0.01959019	0.00036119	1208146	1594114	1986547	2406106
		AP Sub-Total	112934	0.21008436	0.003873391	12956106	17095212	21303652	25802983
DHEMAJI	3	MACHKHOWA AP							
	29	BENGENAGORAH	5703	0.01060895	0.00019560	654264	863283	1075803	1303012
	30	JORKOTA	7310	0.01359836	0.00025072	838624	1106540	1378944	1670177
	31	MACHKHOWA	4819	0.00896450	0.00016528	552849	729469	909047	1101038
	32	PUB-MACHKHOWA	3590	0.00667826	0.00012313	411855	543431	677211	820238
	33	SISSIMUKH	5235	0.00973836	0.00017955	600574	792440	987520	1196085
		AP Sub-Total	26657	0.049588422	0.000914277	3058166	4035163	5028525	6090549
DHEMAJI	4	MURKONGSELEK AP							
	34	BAHIR JONAI	10835	0.02015570	0.00037162	1243022	1640132	2043893	2475564
	35	DEKAPAM	11030	0.02051845	0.00037831	1265393	1669649	2080678	2520117
	36	GALISHIKARI	10409	0.01936324	0.00035701	1194150	1575647	1963534	2378232
	37	JONAI*	14350	0.02669445	0.00049217	1646272	2172209	2706956	3278665
	38	KEMIJELEM	13348	0.02483049	0.00045781	1531320	2020533	2517941	3049730
	39	LIEMEKURI	9576	0.01781366	0.00032844	1098586	1449552	1806398	2187909
	40	MISSAMORA	5261	0.00978672	0.00018044	603557	796376	992425	1202025
	41	RAJAKHANA	7467	0.01389041	0.00025610	856635	1130306	1408560	1706048
	42	RAMDHON DIKHARI	6695	0.01245431	0.00022962	768069	1013445	1262932	1529663
	43	RAYANG BIJOYPUR	11349	0.02111187	0.00038925	1301989	1717938	2140853	2593002
	44	SIGA	5533	0.01029271	0.00018977	634761	837549	1043734	1264171
	45	SILLE	9742	0.01812246	0.00033413	1117630	1474680	1837712	2225837
	46	SIMEN CHAPORI	12122	0.02254983	0.00041576	1390670	1834949	2286671	2769616
	47	SOMKONG	9844	0.01831220	0.00033763	1129331	1490120	1856953	2249142
	48	TELEM	8628	0.01605015	0.00029592	989828	1306050	1627569	1971312
		AP Sub-Total	146189	0.271946648	0.005013966	16771213	22129137	27576811	33401033
DHEMAJI	5	SISSIBORGAON AP							

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	49	AKAJAN	10222	0.01901537	0.00035059	1172697	1547340	1928258	2335506
	50	AMGURI	10056	0.01870658	0.00034490	1153653	1522212	1896944	2297579
	51	BETONIPAM	7645	0.01422154	0.00026221	877056	1157250	1442138	1746718
	52	BORLUNG	6158	0.01145536	0.00021121	706463	932158	1161633	1406970
	53	DIMOW	7018	0.01305517	0.00024070	805125	1062339	1323862	1603462
	54	KULAJAN	8154	0.01516840	0.00027966	935450	1234299	1538155	1863013
	55	MADHYA SISSITANGGANI	8063	0.01499912	0.00027654	925010	1220524	1520989	1842222
	56	MALANIPUR	11291	0.02100397	0.00038726	1295335	1709158	2129912	2579750
	57	MUKTIAR	15606	0.02903091	0.00053525	1790364	2362334	2943886	3565634
	58	NAMONI SISSITANGGANI	5700	0.01060337	0.00019550	653920	862829	1075237	1302327
	59	NILAKH	8119	0.01510329	0.00027846	931435	1229001	1531552	1855016
	60	SILAPATHAR	4723	0.00878591	0.00016199	541836	714937	890938	1079104
	61	SILASUTI	14191	0.02639867	0.00048672	1628031	2148141	2676963	3242337
	62	SIMENMUKH	14269	0.02654377	0.00048940	1636980	2159948	2691677	3260159
	63	SIRIPANI	8335	0.01550510	0.00028587	956215	1261698	1572298	1904368
	64	SISIBORGAON	10007	0.01861542	0.00034322	1148031	1514794	1887701	2286384
	65	UJANI SISSITANGGANI	7830	0.01456568	0.00026855	898280	1185254	1477036	1788986
		AP Sub-Total	157387	0.292777618	0.005398033	18055879	23824217	29689180	35959534
		DHEMAJI ZP	537565	1.0000	0.018437313	61670969	81373082	101405223	122822006
DHUBRI	1	AGOMANI AP							
	1	AGOMANI	8303	0.00562509	0.00017715	592552	781855	974329	1180108
	2	BHAMUNDANGA	8608	0.00583172	0.00018366	614318	810575	1010120	1223457
	3	BIDYARDABRI	8293	0.00561831	0.00017694	591838	780913	973156	1178686
	4	BOTERHAT	8978	0.00608238	0.00019155	640724	845417	1053538	1276046
	5	CHAGOLIA	9770	0.00661895	0.00020845	697246	919996	1146477	1388613
	6	HALAKURA	9531	0.00645703	0.00020335	680189	897490	1118431	1354644
	7	KOIMARI	8361	0.00566438	0.00017839	596691	787317	981135	1188351
	8	POKALAGI	9411	0.00637573	0.00020079	671625	886190	1104349	1337588
	9	RANPAGLI	10631	0.00720225	0.00022682	758692	1001072	1247512	1510987
	10	SATRASAL	10189	0.00690281	0.00021739	727148	959451	1195645	1448165
	11	SHERNAGAR	8876	0.00601328	0.00018938	633444	835812	1041569	1261548
	12	SINDURAI	10041	0.00680254	0.00021423	716586	945514	1178278	1427130
	13	SONAKHULI	10142	0.00687097	0.00021639	723794	955025	1190130	1441485
		AP Sub-Total	121134	0.08206544	0.00258449	8644846	11406627	14214670	17216809
DHUBRI	2	BILASIPARA AP							
	14	ANANDANAGAR BANGALIPARA*	16615	0.01125627	0.00035449	1185746	1564557	1949715	2361495
	15	BAGHMARI	4230	0.00286573	0.00009025	301878	398319	496376	601211
	16	BAHIRSUAPATA	5199	0.00352220	0.00011092	371032	489566	610085	738935
	17	FUTKIBARI	7384	0.00500249	0.00015754	526966	695317	866488	1049490
	18	HAKAMA	5612	0.00380200	0.00011974	400506	528456	658549	797635
	19	HATIPOTA	5920	0.00401066	0.00012631	422487	557459	694692	841411
	20	LAKHIGANJ	8883	0.00601802	0.00018953	633944	836471	1042390	1262543
	21	MASANERLGA	7290	0.00493880	0.00015554	520258	686465	855457	1036130
	22	RANIGANJ	6705	0.00454248	0.00014306	478509	631379	786809	952983
	23	UDMARI	7979	0.00540558	0.00017024	569429	751345	936309	1134057
		AP Sub-Total	75817	0.05136423	0.00161761	5410754	7139335	8896872	10775891
DHUBRI	3	BIRSING JARUA AP							
	24	BAHIRSALMARA	11471	0.00777133	0.00024474	818639	1080171	1346084	1630376
	25	BANDIHANA	7514	0.00509056	0.00016032	536244	707559	881743	1067967
	26	BIRSING	11380	0.00770968	0.00024280	812145	1071602	1335405	1617443
	27	BOYZERALGA	6650	0.00450522	0.00014188	474584	626200	780355	945166
	28	CHALAKURA	7477	0.00506549	0.00015953	533603	704074	877401	1062708

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	29	FULKAKATA	7767	0.00526196	0.00016571	554300	731382	911432	1103926
	30	GOSSAIDUBI TINDUBI	3689	0.00249921	0.00007871	263269	347376	432892	524319
	31	JARUARCHAR	9644	0.00653358	0.00020576	688253	908131	1131691	1370704
	32	MEJERCHAR CHALAKURA	8935	0.00605325	0.00019063	637655	841368	1048492	1269934
	33	MOHURIRCHAR	7339	0.00497200	0.00015658	523755	691080	861207	1043094
	34	MUTHAKHOWA	4493	0.00304390	0.00009586	320647	423085	527239	638591
	35	NILOKHIA	4524	0.00306490	0.00009652	322860	426004	530876	642997
	36	PADMERALGA	11653	0.00789463	0.00024863	831628	1097309	1367441	1656244
	37	PHULKATARI	9224	0.00624904	0.00019680	658280	868581	1082406	1311010
	38	PORARCHAR	6314	0.00427759	0.00013471	450605	594560	740927	897411
		AP Sub-Total	118074	0.07999236	0.00251920	8426466	11118481	13855590	16781890
DHUBRI	4	CHAPAR SALKOCHA AP							
	39	BAHALPUR	8548	0.00579107	0.00018238	610036	804926	1003079	1214930
	40	BARUNITARA BOTORDAL	6804	0.00460955	0.00014517	485574	640701	798427	967054
	41	CHIRAKUTA	7360	0.00498623	0.00015703	525254	693057	863671	1046079
	42	DHIRERCHAR TARANGAPUR	6981	0.00472946	0.00014894	498206	657368	819197	992211
	43	FALIMARI KRISHNAKOLI	12729	0.00862360	0.00027158	908417	1198631	1493706	1809176
	44	GERAVITA	5432	0.00368005	0.00011590	387660	511506	637427	772052
	45	HATIPOTA	11045	0.00748273	0.00023565	788237	1040056	1296094	1569829
	46	PUKHURIPARA	3560	0.00241182	0.00007596	254063	335229	417754	505984
	47	PUTHIMARI	8210	0.00556208	0.00017517	585915	773098	963416	1166890
	48	RANGAMATI	7882	0.00533987	0.00016817	562507	742211	924926	1120271
	49	SALKOCHA	8613	0.00583510	0.00018376	614675	811046	1010707	1224168
	50	TILAPARA	7300	0.00494558	0.00015575	520972	687407	856631	1037551
		AP Sub-Total	94464	0.06399714	0.00201546	6741515	8895237	11085035	13426194
DHUBRI	5	DEBITOLA AP							
	51	ALOMGANJ	15388	0.01042501	0.00032831	1098180	1449017	1805730	2187101
	52	ASHARIKANDI	8461	0.00573213	0.00018052	603827	796733	992870	1202564
	53	BARAIBARI	5958	0.00403640	0.00012712	425198	561037	699151	846812
	54	SILAIRPAR	9343	0.00632966	0.00019934	666772	879787	1096370	1327923
	55	SOUTH GERAMARI	10184	0.00689942	0.00021728	726791	958980	1195058	1447455
	56	UTTAR GERAMARI	9307	0.00630527	0.00019857	664203	876397	1092145	1322806
		AP Sub-Total	58641	0.03972790	0.00125115	4184972	5521951	6881326	8334662
DHUBRI	6	FEKAMARI AP							
	57	BHURAKATA	10970	0.00743192	0.00023405	782885	1032994	1287293	1559169
	58	BORAIRALGA	4424	0.00299716	0.00009439	315723	416588	519142	628784
	59	FEKAMARI	11508	0.00779640	0.00024553	821280	1083655	1350425	1635635
	60	FULERCHAR	9208	0.00623820	0.00019646	657138	867075	1080528	1308736
	61	GOTABARI KHOPATIA	12042	0.00815817	0.00025693	859389	1133939	1413088	1711533
	62	HAZIRHAT	12834	0.00869473	0.00027382	915911	1208518	1506027	1824100
	63	KANAIMARA	7835	0.00530803	0.00016717	559152	737786	919411	1113591
	64	KATHALBARI	3462	0.00234542	0.00007386	247069	326000	406254	492055
	65	KUKURMARA	7413	0.00502213	0.00015816	529036	698048	869891	1053612
	66	MALIRALGA	12988	0.00879906	0.00027711	926901	1223020	1524098	1845988
	67	MANULLAPARA	10191	0.00690416	0.00021743	727291	959639	1195880	1448450
	68	MOLAKHOWA	10045	0.00680525	0.00021432	716871	945891	1178747	1427699
	69	PURANDIARA	6285	0.00425794	0.00013410	448535	591829	737524	893289
	70	SUKHCHAR	5667	0.00383926	0.00012091	404431	533635	665004	805452
		AP Sub-Total	124872	0.08459784	0.00266424	8911612	11758617	14653312	17748092
DHUBRI	7	GAURIPUR AP							
	71	ADABARI	13683	0.00926991	0.00029194	976501	1288465	1605654	1944769
	72	BHASINIRCHAR	12145	0.00822795	0.00025912	866740	1143638	1425175	1726172

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	73	BHOгдаHAR	10678	0.00723409	0.00022782	762046	1005498	1253028	1517667
	74	BINNACHARA	7742	0.00524502	0.00016518	552515	729028	908498	1100373
	75	DHARMASALA	11012	0.00746037	0.00023495	785882	1036949	1292221	1565139
	76	DURAHATI	9066	0.00614200	0.00019343	647004	853703	1063865	1288553
	77	FALIMARI	15321	0.01037962	0.00032689	1093398	1442708	1797868	2177578
	78	GASPARA	10772	0.00729778	0.00022983	768754	1014349	1264058	1531027
	79	HAWRARPAR	9955	0.00674428	0.00021240	710448	937416	1168186	1414907
	80	JHAGRARPAPAR	15696	0.01063367	0.00033489	1120160	1478020	1841873	2230877
	81	KACHARIHAT	9484	0.00642519	0.00020235	676835	893064	1112916	1347964
	82	KALAHAT	8059	0.00545978	0.00017194	575138	758879	945697	1145428
	83	MADHUSOULMARI TIYAMARI	14683	0.00994739	0.00031327	1047867	1382630	1723001	2086899
	84	MOTIRCHAR	7322	0.00496048	0.00015622	522542	689479	859212	1040678
	85	PATAMARI	4760	0.00322479	0.00010156	339702	448227	558570	676540
		AP Sub-Total	160378	0.10865232	0.00342179	11445532	15102052	18819823	22794569
DHUBRI	8	GOLAKGANJ AP							
	86	BARUNDANGA	11515	0.00780114	0.00024568	821779	1084314	1351247	1636630
	87	BISHKHOWA	9752	0.00660675	0.00020807	695961	918301	1144365	1386054
	88	BISONDOI	12231	0.00828621	0.00026096	872877	1151737	1435267	1738395
	89	GOLAKGANJ*	20618	0.01396821	0.00043990	1471424	1941501	2419453	2930442
	90	HARIRHAT	9081	0.00615216	0.00019375	648074	855116	1065625	1290685
	91	KACHOKHANA	9121	0.00617926	0.00019460	650929	858882	1070319	1296370
	92	KUMARGANJ	10666	0.00722596	0.00022757	761189	1004368	1251619	1515962
	93	LAKHIMARI	8088	0.00547943	0.00017256	577208	761609	949100	1149550
	94	PAGLAHAT	7852	0.00531955	0.00016753	560366	739386	921406	1116007
	95	UTTAR MORAGADADHAR	6465	0.00437989	0.00013794	461381	608779	758646	918872
		AP Sub-Total	105389	0.07139857	0.00224855	7521188	9923993	12367047	14978968
DHUBRI	9	HATIDHURA AP							
	96	CHOTOGUMA	7801	0.00528499	0.00016644	556726	734584	915421	1108758
	97	DINGDINGA	15109	0.01023599	0.00032236	1078268	1422744	1772991	2147446
	98	KAMANDANGA	12119	0.00821034	0.00025857	864884	1141190	1422124	1722477
	99	TAMARHAT	14537	0.00984848	0.00031016	1037447	1368882	1705868	2066148
		AP Sub-Total	49566	0.03357980	0.00105753	3537326	4667400	5816405	7044829
DHUBRI	10	JAMADARHAT AP							
	100	AIRKATA	6207	0.00420510	0.00013243	442969	584484	728371	882203
	101	BELDUBI	3837	0.00259948	0.00008187	273831	361312	450259	545354
	102	CHIRAKUTI	6535	0.00442731	0.00013943	466377	615371	766860	928821
	103	DINGDINGA PAROA	5233	0.00354523	0.00011165	373458	492767	614075	743768
	104	JAMADARHAT	4165	0.00282169	0.00008886	297239	392199	488749	591973
	105	MEDARTARI	6540	0.00443070	0.00013954	466733	615841	767447	929532
	106	NICHINPUR	6463	0.00437853	0.00013789	461238	608591	758411	918588
	107	SUNDARPARA	4400	0.00298090	0.00009388	314010	414328	516325	625373
	108	TARANGAJHAR	5707	0.00386636	0.00012176	407286	537402	669697	811137
		AP Sub-Total	49087	0.03325529	0.00104731	3503141	4622295	5760196	6976749
DHUBRI	11	MAHAMAYA AP							
	109	AMBARI PONENAYANI	4932	0.00334131	0.00010523	351977	464424	578754	700987
	110	BARKANDA	10427	0.00706405	0.00022247	744133	981862	1223574	1481992
	111	GOBARDHANPARA	8514	0.00576803	0.00018165	607610	801724	999089	1210097
	112	JOGIRMAHAL	4409	0.00298699	0.00009407	314653	415175	517381	626652
	113	KADOMTOLA	8130	0.00550788	0.00017346	580205	765564	954028	1155519
	114	MASPARA-SANKOSH	8155	0.00552482	0.00017399	581990	767919	956962	1159072
	115	NAYAHAT	4349	0.00294635	0.00009279	310371	409525	510341	618125
	116	PANBARI	9116	0.00617588	0.00019450	650572	858411	1069732	1295660

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	117	SADHUBHASHA	7394	0.00500926	0.00015776	527680	696259	867661	1050911
	118	SALTARI	6748	0.00457161	0.00014397	481578	635428	791855	959095
	119	SONAMOYEE	6085	0.00412244	0.00012983	434262	572996	714054	864863
	120	TUSHPARA	8501	0.00575923	0.00018138	606682	800500	997564	1208249
		AP Sub-Total	86760	0.05877786	0.00185109	6191712	8169787	10180996	12331223
DHUBRI	12	MANKACHAR AP							
	121	BAGAPARA	10522	0.00712841	0.00022449	750913	990808	1234722	1495495
	122	BENGERBHITA	6678	0.00452419	0.00014248	476582	628836	783641	949146
	123	DHANUA	11085	0.00750983	0.00023651	791092	1043823	1300788	1575514
	124	JHAGRARCHAR	5398	0.00365702	0.00011517	385234	508305	633437	767219
	125	JHALORCHAR NAYAGAON	7288	0.00493745	0.00015549	520115	686277	855222	1035845
	126	JHAWDANGA	11452	0.00775846	0.00024434	817283	1078382	1343854	1627676
	127	KAKRIPARA	11116	0.00753083	0.00023717	793304	1046742	1304425	1579920
	128	KALAPANI	13534	0.00916897	0.00028876	965867	1274434	1588170	1923591
	129	KUCHNIMARA JORDANGA	12694	0.00859989	0.00027084	905920	1195335	1489599	1804202
	130	MANKACHAR BAZAR*	34303	0.02323948	0.00073188	2448067	3230154	4025343	4875495
	131	MANKACHAR EAST	9978	0.00675986	0.00021289	712090	939582	1170885	1418176
	132	MANKACHAR WEST	7292	0.00494016	0.00015558	520401	686654	855692	1036414
	133	PANKATA	8187	0.00554650	0.00017468	584273	770932	960717	1163621
	134	PATHURIA	7552	0.00511630	0.00016113	538956	711137	886202	1073368
	135	THAKURANBARI	7272	0.00492661	0.00015515	518973	684771	853345	1033571
		AP Sub-Total	164351	0.11134394	0.00350655	11729069	15476171	19286041	23359253
DHUBRI	13	NAYERALGA AP							
	136	BOYZERALGA	5361	0.00363195	0.00011438	382593	504821	629095	761960
	137	DUBACHURI	6210	0.00420713	0.00013250	443183	584767	728723	882629
	138	GUTIPARA	8419	0.00570367	0.00017963	600830	792778	987942	1196595
	139	KAZAIKATA	8399	0.00569012	0.00017920	599403	790895	985595	1193752
	140	KAZAIKATA SUAPATA	11561	0.00783231	0.00024666	825062	1088646	1356645	1643168
	141	MASLAPARA	9421	0.00638251	0.00020100	672339	887132	1105523	1339009
	142	MAYERCHAR	8856	0.00599973	0.00018895	632017	833928	1039222	1258706
	143	NAYERALGA	12194	0.00826115	0.00026017	870237	1148252	1430925	1733137
	144	SAGUNMARI	7274	0.00492796	0.00015520	519116	684959	853580	1033856
		AP Sub-Total	77695	0.05263654	0.00165768	5544779	7316178	9117249	11042812
DHUBRI	14	RUPSHI AP							
	145	BALAJAN	7730	0.00523689	0.00016493	551659	727898	907090	1098667
	146	BERBHANGI	10028	0.00679373	0.00021395	715658	944290	1176752	1425282
	147	CHAPGARH	8526	0.00577616	0.00018191	608466	802854	1000498	1211803
	148	DHEPDHEPI	5642	0.00382232	0.00012038	402647	531281	662070	801899
	149	DUMARDAHA	10463	0.00708844	0.00022324	746702	985252	1227798	1487109
	150	GAIKHOWA	6595	0.00446796	0.00014071	470659	621021	773901	937349
	151	MADHUSOULMARI	11832	0.00801590	0.00025244	844402	1114165	1388446	1681685
	152	MOTERJHAR	9978	0.00675986	0.00021289	712090	939582	1170885	1418176
	153	NALIA	7986	0.00541033	0.00017039	569929	752005	937130	1135052
	154	RUPSHI	5072	0.00343616	0.00010821	361968	477607	595182	720885
	155	SAHEBGANJ	8411	0.00569825	0.00017946	600259	792025	987003	1195458
		AP Sub-Total	92263	0.06250601	0.00196850	6584439	8687979	10826755	13113366
DHUBRI	15	SOUTH SALMARA AP							
	156	BALADOBA	5123	0.00347071	0.00010930	365608	482409	601167	728133
	157	BAUSHKATA	5631	0.00381487	0.00012014	401862	530245	660779	800336
	158	DAKHIN SALMARA	5971	0.00404521	0.00012740	426126	562261	700677	848660
	159	FAKIRGANJ	8158	0.00552685	0.00017406	582204	768201	957314	1159499
	160	HAMIDABAD	4046	0.00274107	0.00008632	288747	380993	474785	575059

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	161	MONIRCHAR	6781	0.00459397	0.00014468	483933	638535	795728	963785
	162	NASKARA	9650	0.00653765	0.00020589	688682	908696	1132395	1371557
	163	PAMPARA CHATLARPAR	9262	0.00627479	0.00019761	660992	872160	1086865	1316411
	164	PATAKATA	7899	0.00535139	0.00016853	563720	743812	926921	1122687
	165	RAVATARI	8512	0.00576668	0.00018161	607467	801536	998855	1209813
	166	SEBOLTARY	4064	0.00275326	0.00008671	290031	382688	476897	577617
	167	SHALKATA	7027	0.00476063	0.00014993	501489	661700	824595	998749
	168	TUMNI	15451	0.01046769	0.00032966	1102676	1454949	1813123	2196055
		AP Sub-Total	97575	0.06610477	0.00208184	6963535	9188185	11450100	13868362
		DHUBRI ZP	1476066	1.00000000	0.03149298	105340885	138994288	173211416	209793668
DIBRUGARH	1	BARBARUAH AP							
	1	BARBARUAH*	12394	0.01203041	0.00030684	1026346	1354234	1687615	2044039
	2	BOGIBEEL	9641	0.00935817	0.00023868	798370	1053427	1312756	1590010
	3	BORPOTHAR	11890	0.01154119	0.00029436	984610	1299165	1618988	1960919
	4	CHIRING DAINIJAN	13719	0.01331653	0.00033964	1136069	1499011	1868032	2262560
	5	DULIAKAKOTY	9764	0.00947756	0.00024173	808556	1066866	1329504	1610295
	6	GARUDHORIA	7541	0.00731977	0.00018669	624470	823970	1026812	1243674
	7	JOKAI	11157	0.01082969	0.00027621	923910	1219073	1519180	1840031
	8	KALAKHOWA	11869	0.01152081	0.00029384	982871	1296870	1616129	1957455
	9	KHONIKAR	9798	0.00951056	0.00024257	811371	1070581	1334133	1615902
	10	KUTUHA	10449	0.01014246	0.00025869	865281	1141713	1422776	1723266
	11	LEZAI	7789	0.00756050	0.00019283	645006	851067	1060580	1284575
	12	NIZ MANKOTTA**	19415	0.01884543	0.00048066	1607754	2121386	2643621	3201954
	13	RAJABHETA**	12432	0.01206729	0.00030778	1029493	1358386	1692789	2050306
		AP Sub-Total	147858	0.14352038	0.00366053	12244107	16155750	20132916	24384988
DIBRUGARH	2	JOYPUR AP							
	14	AMGURI	10042	0.00974740	0.00024861	831577	1097242	1367357	1656143
	15	BALIMORA	9090	0.00882333	0.00022504	752742	993222	1237729	1499138
	16	BORBAM	10069	0.00977361	0.00024928	833813	1100192	1371034	1660596
	17	DHADUMIA	8658	0.00840401	0.00021435	716968	946019	1178907	1427892
	18	DIGHOLIA	10645	0.01033271	0.00026354	881511	1163129	1449464	1755591
	19	FAKIAL	11849	0.01150139	0.00029335	981215	1294685	1613406	1954157
	20	GHINAI	9801	0.00951347	0.00024264	811620	1070909	1334542	1616397
	21	JOYPUR	9750	0.00946397	0.00024138	807397	1065337	1327598	1607986
	22	KACHARI PATHER	7200	0.00698878	0.00017825	596231	786710	980380	1187436
	23	KENDUGURI	9075	0.00880877	0.00022467	751500	991583	1235687	1496664
	24	MERBIL	10703	0.01038901	0.00026497	886314	1169467	1457362	1765157
	25	NAMRUP*	29539	0.02867243	0.00073130	2446122	3227588	4022144	4871621
	26	NIGAM	10409	0.01010364	0.00025770	861968	1137343	1417330	1716670
	27	SANTIPUR	11694	0.01135094	0.00028951	968379	1277749	1592300	1928594
		AP Sub-Total	158524	0.15387348	0.00392459	13127358	17321174	21585240	26144042
DIBRUGARH	3	KHOWANG AP							
	28	BAMUNBARI	11307	0.01097529	0.00027993	936332	1235463	1539605	1864769
	29	DHEMECHI	9165	0.00889613	0.00022690	758953	1001417	1247942	1511507
	30	DIKHARI MORAN*	17248	0.01674201	0.00042701	1428305	1884608	2348554	2844569
	31	GAZPURIA	9762	0.00947562	0.00024168	808390	1066648	1329232	1609965
	32	HALADHIBARI	9148	0.00887963	0.00022648	757545	999559	1245627	1508703
	33	KHOWANG	9117	0.00884954	0.00022571	754978	996172	1241406	1503591
	34	KHOWANG KALALOWA	9152	0.00888351	0.00022658	757876	999996	1246172	1509363
	35	LENGERI	9752	0.00946591	0.00024143	807562	1065555	1327870	1608316
	36	NAHARANI	9588	0.00930672	0.00023737	793981	1047636	1305539	1581269
	37	NAKHAT	8152	0.00791285	0.00020182	675066	890731	1110008	1344441

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	38	PATHALIBAM	9545	0.00926498	0.00023631	790421	1042937	1299684	1574177
	39	RANGCHALI	9642	0.00935914	0.00023871	798453	1053536	1312892	1590175
	40	SEPON	9146	0.00887769	0.00022643	757379	999341	1245355	1508374
	41	TILOINAGAR	9624	0.00934167	0.00023826	796963	1051569	1310441	1587206
	42	TINTHENGLA	10182	0.00988330	0.00025208	843170	1112539	1386420	1679232
		AP Sub-Total	150530	0.14611400	0.00372668	12465375	16447707	20496746	24825658
DIBRUGARH	4	LAHOWAL AP							
	43	BOKUL	9671	0.00938729	0.00023943	800855	1056705	1316841	1594957
	44	CHIRINGHULLA	9250	0.00897864	0.00022900	765992	1010704	1259516	1525525
	45	EKORATOLI	10960	0.01063847	0.00027134	907597	1197548	1492356	1807541
	46	HILOIDHARI*	11956	0.01160525	0.00029600	990075	1306376	1627975	1971803
	47	LAHOWAL*	17638	0.01712057	0.00043667	1460601	1927221	2401658	2908888
	48	MAIJAN	8649	0.00839527	0.00021412	716223	945036	1177681	1426407
	49	MODERKHAT	12401	0.01203720	0.00030701	1026926	1354999	1688568	2045194
	50	MUHUNBARI	9977	0.00968431	0.00024700	826194	1090140	1358507	1645423
	51	NIZ-KANAI	8998	0.00873403	0.00022276	745124	983169	1225202	1483965
	52	PHUKONORKHAT	8822	0.00856319	0.00021841	730549	963939	1201238	1454939
	53	ROHMORIA	13454	0.01305931	0.00033308	1114124	1470055	1831949	2218856
	54	ROMAIGON	9883	0.00959307	0.00024467	818410	1079869	1345707	1629921
	55	TIMONA	7893	0.00766145	0.00019541	653619	862431	1074741	1301727
		AP Sub-Total	139552	0.13545805	0.00345490	11556288	15248192	19001939	23015148
DIBRUGARH	5	PANITOLA AP							
	56	BALIJAN	11544	0.01120534	0.00028580	955958	1261359	1571876	1903856
	57	BINDHAKOTTA	13034	0.01265163	0.00032268	1079344	1424164	1774760	2149589
	58	CHABUA PULUNGA	13402	0.01300883	0.00033179	1109818	1464374	1824868	2210280
	59	DIKOM	12891	0.01251282	0.00031914	1067503	1408539	1755288	2126005
	60	DINJOY	13821	0.01341554	0.00034217	1144516	1510156	1881921	2279382
	61	HATIALI	8774	0.00851660	0.00021722	726574	958694	1194702	1447023
	62	JERAI	11528	0.01118981	0.00028540	954633	1259610	1569697	1901217
	63	LENGRAI	8688	0.00843313	0.00021509	719452	949297	1182992	1432839
	64	NADUA	9160	0.00889128	0.00022677	758539	1000870	1247261	1510682
	65	RONGCHANGI	8824	0.00856514	0.00021846	730715	964157	1201510	1455269
		AP Sub-Total	111666	0.10839013	0.00276452	9247051	12201220	15204874	18416143
DIBRUGARH	6	TENGAKHAT AP							
	66	BAKULONI	13039	0.01265648	0.00032281	1079758	1424710	1775441	2150414
	67	BHADOI	9331	0.00905726	0.00023101	772699	1019555	1270545	1538884
	68	DHARIA DIGHALIA	8148	0.00790897	0.00020172	674735	890294	1109463	1343782
	69	DULIAJAN*	46492	0.04512809	0.00115101	3849998	5079963	6330530	7667538
	70	GANDHIA BHAJONI	9836	0.00954745	0.00024351	814518	1074734	1339308	1622170
	71	KATHALGURI	9844	0.00955521	0.00024371	815181	1075608	1340397	1623489
	72	KHEREMIA	10455	0.01014829	0.00025884	865778	1142369	1423593	1724256
	73	NAKARI BHEKULAJAN	9891	0.00960083	0.00024487	819073	1080743	1346797	1631240
	74	NAKHANGIA HATIBONDHA	9649	0.00936593	0.00023888	799033	1054301	1313845	1591329
	75	NAOHOLIA	17376	0.01686625	0.00043018	1438905	1898594	2365983	2865679
	76	RONGAGORA	9058	0.00879227	0.00022425	750092	989725	1233372	1493860
	77	TELPANI BAMUNIKURIA	9859	0.00956977	0.00024408	816423	1077247	1342439	1625963
	78	TENGAKHAT	10343	0.01003957	0.00025606	856503	1130131	1408343	1705785
	79	TIPLING	11124	0.01079766	0.00027540	921177	1215467	1514687	1834589
		AP Sub-Total	184445	0.17903405	0.00456632	15273873	20153440	25114743	30418977
DIBRUGARH	7	TINGKHONG AP							
	80	BORBOM	10292	0.00999007	0.00025480	852280	1124559	1401398	1697374
	81	DHAMON	8493	0.00824385	0.00021026	703305	927990	1156440	1400680

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	82	DILLIBARI	10199	0.00989980	0.00025250	844578	1114397	1388735	1682036
	83	HALMARI	10028	0.00973381	0.00024826	830418	1095713	1365451	1653834
	84	KEKURI	7467	0.00724795	0.00018486	618342	815884	1016736	1231470
	85	KENDUGURI	11641	0.01129950	0.00028820	963990	1271957	1585083	1919853
	86	KONWARIGAON	7744	0.00751682	0.00019172	641280	846151	1054453	1277153
	87	MAHMORA BORPATHER	8914	0.00865250	0.00022068	738168	973991	1213765	1470112
	88	NACHANI	9858	0.00956880	0.00024406	816340	1077137	1342303	1625798
	89	OUPHULIA	7275	0.00706158	0.00018011	602442	794905	990592	1199805
	90	PITHAGUTI	14330	0.01390961	0.00035477	1186666	1565772	1951228	2363327
	91	RAJGARH	14974	0.01453472	0.00037071	1239996	1636139	2038918	2469537
	92	SOLOGURI TIPOMIA	9012	0.00874762	0.00022311	746283	984699	1227109	1486274
	93	TINGKHONG	7421	0.00720329	0.00018372	614532	810858	1010472	1223884
		AP Sub-Total	137648	0.13360991	0.00340776	11398618	15040151	18742683	22701138
		DIBRUGARH ZP	1030223	1.00000000	0.02550530	85312672	112567633	140279140	169906094
GOALPARA	1	BALIJANA AP							
	1	AGIA	10524	0.01383916	0.00027889	932871	1230897	1533915	1857877
	2	BADAHAPUR	8371	0.01100794	0.00022184	742024	979080	1220106	1477793
	3	BALADMARI	11675	0.01535273	0.00030940	1034898	1365519	1701677	2061072
	4	BALIJANA	8086	0.01063316	0.00021428	716761	945746	1178566	1427480
	5	BARDAMAL	7509	0.00987440	0.00019899	665615	878260	1094466	1325618
	6	DARIDURI	6251	0.00822012	0.00016566	554103	731123	911108	1103534
	7	DWARKA	10877	0.01430335	0.00028825	964162	1272184	1585366	1920195
	8	KALAPANI CHANDMARI	10065	0.01323557	0.00026673	892184	1177212	1467014	1776847
	9	KALYANPUR	11911	0.01566307	0.00031565	1055818	1393122	1736075	2102734
	10	KUMRI	6712	0.00882634	0.00017787	594967	785042	978301	1184918
		AP Sub-Total	91981	0.12095585	0.00243756	8153403	10758183	13406594	16238067
GOALPARA	2	JALESWAR AP							
	11	GOSSAIDUBI	7057	0.00928002	0.00018702	625548	825393	1028586	1245823
	12	GOURNAGAR	5394	0.00709316	0.00014294	478136	630887	786197	952242
	13	GURIADHAP	6731	0.00885133	0.00017838	596651	787264	981070	1188272
	14	HAGURAPARA	5063	0.00665789	0.00013417	448796	592173	737952	893808
	15	HASDOBA	11752	0.01545399	0.00031144	1041724	1374525	1712900	2074665
	16	JALESWAR	11890	0.01563546	0.00031509	1053956	1390665	1733015	2099027
	17	KATARIHARA	11645	0.01531328	0.00030860	1032239	1362010	1697305	2055776
	18	KATHURI	6241	0.00820697	0.00016539	553216	729953	909650	1101769
	19	KHALISABHITA	12105	0.01591819	0.00032079	1073014	1415812	1764352	2136983
	20	MONKOLA SAILDHOWA	4742	0.00623577	0.00012567	420342	554629	691165	837139
	21	RAJMITA	10175	0.01338022	0.00026964	901935	1190077	1483046	1796266
	22	SIMLABARI	12461	0.01638633	0.00033023	1104571	1457450	1816240	2199830
	23	TAKIMARI	6697	0.00880662	0.00017748	593637	783287	976114	1182270
	24	TARANGAPUR	11681	0.01536062	0.00030955	1035430	1366221	1702552	2062131
		AP Sub-Total	123634	0.16257984	0.00327639	10959196	14460347	18020144	21825999
GOALPARA	3	KHARMUZA AP							
	25	AMBARI	8715	0.01146030	0.00023095	772517	1019314	1270246	1538522
	26	BAGUAN	6844	0.00899992	0.00018137	606668	800481	997540	1208221
	27	BASHBARI	8517	0.01119993	0.00022571	754966	996156	1241386	1503567
	28	KHANKHOWA	8033	0.01056347	0.00021288	712063	939547	1170842	1418123
	29	KHARMUZA	7979	0.01049246	0.00021145	707277	933231	1162971	1408590
	30	MARKULA	10294	0.01353670	0.00027280	912483	1203996	1500391	1817274
	31	NALANGA	11461	0.01507132	0.00030372	1015929	1340489	1670486	2023293
	32	RAMHARIRCHAR	7085	0.00931684	0.00018776	628030	828668	1032667	1250766
	33	RAWMARI	9395	0.01235451	0.00024897	832794	1098848	1369358	1658567

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		AP Sub-Total	78323	0.10299546	0.00207562	6942727	9160730	11415887	13826922
GOALPARA	4	KRISHNAI AP							
	34	DHAIGAON	6503	0.00855150	0.00017233	576441	760597	947838	1148021
	35	DIRMA-JAKHALI	10017	0.01317245	0.00026546	887929	1171598	1460017	1768373
	36	FAFONGA	8462	0.01112761	0.00022425	750091	989723	1233370	1493858
	37	JIRA	11638	0.01530408	0.00030842	1031619	1361191	1696285	2054540
	38	KRISHNAI*	13320	0.01751592	0.00035299	1180715	1557919	1941443	2351475
	39	MANIKPUR BHELAKHAMAR	6598	0.00867643	0.00017485	584862	771708	961685	1164792
	40	MESHELKHOWA	10211	0.01342756	0.00027060	905126	1194288	1488294	1802621
	41	MOLANDUBI	12743	0.01675716	0.00033770	1129568	1490433	1857343	2249613
	42	TUKURA BARMAHARA	6410	0.00842921	0.00016987	568197	749720	934283	1131603
		AP Sub-Total	85902	0.11296191	0.00227646	7614547	10047177	12520556	15164898
GOALPARA	5	KUCHDHOWA AP							
	43	BAGUAN KATHALGURI	6322	0.00831349	0.00016754	560396	739427	921456	1116068
	44	DAMARA	13491	0.01774079	0.00035752	1195873	1577920	1966367	2381663
	45	DARANGGIRI	13698	0.01801299	0.00036301	1214222	1602131	1996538	2418206
	46	DUDHNAI	13165	0.01731210	0.00034888	1166975	1539791	1918851	2324112
	47	KUCHDHOWA	9895	0.01301202	0.00026222	877115	1157328	1442235	1746835
	48	LELA	13703	0.01801957	0.00036314	1214665	1602716	1997266	2419089
	49	MAJ JAKHILI	10034	0.01319480	0.00026591	889436	1173586	1462495	1771374
	50	PURANIBHITA	11571	0.01521597	0.00030664	1025680	1353355	1686519	2042712
		AP Sub-Total	91879	0.12082172	0.00243486	8144362	10746253	13391727	16220060
GOALPARA	6	LAKHIPUR AP							
	51	AOLATOLI	11595	0.01524753	0.00030728	1027807	1356162	1690017	2046949
	52	BAPURBHITA JURIGAON	9102	0.01196921	0.00024121	806822	1064578	1326652	1606841
	53	CHUNARI	11150	0.01466235	0.00029548	988361	1304114	1625157	1968390
	54	DADAN	10113	0.01329869	0.00026800	896439	1182826	1474010	1785321
	55	DHAMAR	10636	0.01398644	0.00028186	942799	1243996	1550239	1877650
	56	FARINGAPARA	6677	0.00878032	0.00017695	591864	780948	973199	1178739
	57	JOYRAMKUCHI	6742	0.00886579	0.00017867	597626	788551	982673	1190214
	58	KALASABHANGA	5853	0.00769675	0.00015511	518823	684572	853098	1033272
	59	PUKHURIPARA	4844	0.00636990	0.00012837	429383	566559	706032	855146
	60	ROWKHOWA	6910	0.00908671	0.00018312	612518	808200	1007160	1219872
	61	SAKTOLA	8309	0.01092641	0.00022019	736528	971828	1211070	1466847
		AP Sub-Total	91931	0.12089010	0.00243624	8148971	10752335	13399307	16229240
GOALPARA	7	MATIA AP							
	62	BAKAITARI	4787	0.00629495	0.00012686	424330	559892	697724	845084
	63	BALADMARI CHAR	11947	0.01571041	0.00031660	1059009	1397332	1741322	2109090
	64	BADUCHAR	12146	0.01597210	0.00032188	1076649	1420607	1770328	2144221
	65	DOLGOMA	4988	0.00655927	0.00013219	442148	583401	727021	880567
	66	HARIMURA	11752	0.01545399	0.00031144	1041724	1374525	1712900	2074665
	67	KARIPARA	4927	0.00647905	0.00013057	436740	576266	718130	869799
	68	MATIA	5314	0.00698796	0.00014082	471045	621530	774537	938119
	69	MORNOI	12067	0.01586822	0.00031978	1069646	1411367	1758813	2130274
	70	NABAGOTA SIMNITOLA	11389	0.01497664	0.00030182	1009547	1332068	1659992	2010582
	71	SIDHABARI	11679	0.01535799	0.00030950	1035253	1365987	1702260	2061778
	72	SRI SURJYAGIRI	12513	0.01645471	0.00033160	1109181	1463532	1823819	2209010
		AP Sub-Total	103509	0.13611528	0.00274306	9175271	12106508	15086846	18273188
GOALPARA	8	RANGJULI AP							
	73	AMبارI	9842	0.01294232	0.00026082	872417	1151129	1434510	1737479
	74	DHANNUBHANGA	10006	0.01315798	0.00026517	886954	1170311	1458414	1766431
	75	DHUPDHARA	11642	0.01530934	0.00030852	1031973	1361659	1696868	2055246

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	76	KAHIBARI	8754	0.01151159	0.00023199	775974	1023876	1275930	1545407
	77	KATHAKUTHI	11231	0.01476887	0.00029763	995541	1313588	1636963	1982689
	78	KHUTABARI	9265	0.01218356	0.00024553	821270	1083643	1350410	1635617
	79	RANGJULI	9154	0.01203759	0.00024259	811431	1070660	1334232	1616021
	80	SIMLITOLA	12621	0.01659673	0.00033447	1118754	1476164	1839561	2228076
	81	TIPLAI	10777	0.01417185	0.00028560	955298	1260488	1570790	1902541
		AP Sub-Total	93292	0.12267983	0.00247231	8269613	10911518	13597678	16469507
		GOALPARA ZP	760451	1.00000000	0.02015250	67408091	88943050	110838739	134247881
GOLAGHAT	1	GOLAGHAT CENTRAL AP							
	1	BETIONI	9201	0.01052838	0.00021796	729046	961955	1198766	1451945
	2	DAKHIN DAKHINHENGERA	9859	0.01128130	0.00023354	781183	1030748	1284494	1555780
	3	DAKHIN GURJOGANIA	8457	0.00967704	0.00020033	670095	884171	1101833	1334540
	4	DHEKIAL	8663	0.00991276	0.00020521	686417	905708	1128672	1367047
	5	HABICHOWA	7479	0.00855795	0.00017717	592602	781922	974413	1180209
	6	HAUTOLI	7200	0.00823870	0.00017056	570496	752753	938063	1136182
	7	KACHUPATHAR	9579	0.01096091	0.00022691	758997	1001475	1248014	1511595
	8	KATHALGURI	6543	0.00748692	0.00015499	518438	684064	852464	1032505
	9	KHUMTAI	7269	0.00831766	0.00017219	575963	759967	947052	1147070
	10	SENSOWA	12492	0.01429415	0.00029592	989810	1306026	1627539	1971275
	11	UTTER DAKHINHENGERA	7864	0.00899849	0.00018629	623108	822173	1024573	1240963
	12	UTTER GURJOGANIA	10142	0.01160513	0.00024025	803606	1060336	1321365	1600438
	13	UTTER KOMARBONDHA	13798	0.01578856	0.00032685	1093291	1442567	1797693	2177366
		AP Sub-Total	118546	0.13564795	0.00280817	9393052	12393863	15444941	18706913
GOLAGHAT	2	GOLAGHAT EAST AP							
	14	ATHGAON	6426	0.00735304	0.00015222	509167	671832	837221	1014042
	15	ATHKHELIA	6983	0.00799040	0.00016542	553302	730066	909791	1101938
	16	BALI JAN	7892	0.00903053	0.00018695	625327	825101	1028221	1245381
	17	BENGENAKHOWA	7418	0.00848815	0.00017572	587769	775544	966465	1170583
	18	FURKATING	7274	0.00832338	0.00017231	576359	760489	947704	1147859
	19	GHILADHARI	10122	0.01158224	0.00023977	802022	1058245	1318760	1597282
	20	GOLAGHAT	7257	0.00830393	0.00017191	575012	758712	945489	1145176
	21	KAMARBANDHA	6678	0.00764140	0.00015819	529135	698178	870053	1053808
	22	KOLIAPANI	6265	0.00716882	0.00014841	496410	654999	816245	988636
	23	MARKONG	5203	0.00595361	0.00012325	412262	543968	677881	821049
	24	OATING	8128	0.00930058	0.00019254	644026	849774	1058969	1282623
	25	PULIBOR	8908	0.01019311	0.00021102	705830	931322	1160592	1405709
		AP Sub-Total	88554	0.10132918	0.00209771	7016621	9258230	11537389	13974086
GOLAGHAT	3	GOLAGHAT NORTH AP							
	26	MADHYA BRAHMAPUTRA	8091	0.00925824	0.00019166	641094	845906	1054148	1276784
	27	MADHYA MISAMORA	7548	0.00863691	0.00017880	598070	789136	983402	1191097
	28	PACHIM BRAHMAPUTRA	8895	0.01017823	0.00021071	704800	929963	1158898	1403658
	29	PACHIM MISAMORA	8382	0.00959122	0.00019856	664152	876330	1092061	1322705
	30	PUB MISAMORA	9433	0.01079384	0.00022345	747428	986211	1228992	1488556
		AP Sub-Total	42349	0.04845845	0.00100318	3355544	4427545	5517502	6682799
GOLAGHAT	4	GOLAGHAT SOUTH AP							
	31	CHUNGAJAN	13943	0.01595448	0.00033029	1104781	1457726	1816584	2200247
	32	CHUNGAJAN MAZGAON	5923	0.00677748	0.00014031	469312	619244	771687	934667
	33	CHUNGAJAN MIKIR VILLAGES	7401	0.00846870	0.00017532	586422	773767	964250	1167900
	34	GANDHKORO I	10847	0.01241183	0.00025695	859467	1134043	1413217	1711689
	35	GELABIL	12224	0.01398749	0.00028957	968575	1278007	1592622	1928984
	36	HALDIBARI LACHITGAON	9399	0.01075494	0.00022265	744734	982656	1224563	1483190
	37	KOROIGHAT	6837	0.00782333	0.00016196	541733	714801	890769	1078899

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	38	MADHYAMPUR	9390	0.01074464	0.00022243	744021	981715	1223390	1481770
	39	PACHIM BORPATHAR	5466	0.00625455	0.00012948	433101	571465	712146	862551
	40	PACHIM NAOJAN	9516	0.01088882	0.00022542	754005	994888	1239806	1501653
	41	PACHIM SARUPATHAR	11673	0.01335700	0.00027652	924916	1220400	1520834	1842034
	42	PANJAN	12188	0.01394629	0.00028871	965722	1274243	1587932	1923303
	43	PREMHORA	8758	0.01002147	0.00020746	693945	915640	1141049	1382039
	44	PUB BORPATHAR	11354	0.01299198	0.00026896	899640	1187049	1479273	1791695
	45	PUB NAOJAN	5674	0.00649256	0.00013441	449582	593211	739245	895374
	46	PUB SARUPATHAR	11707	0.01339590	0.00027732	927610	1223955	1525264	1847400
	47	RAJAPUKHURI	8366	0.00957291	0.00019818	662884	874657	1089977	1320180
	48	RATANPUR	9509	0.01088081	0.00022525	753450	994156	1238894	1500549
	49	SILONIJAN	9617	0.01100439	0.00022781	762008	1005448	1252965	1517591
	50	TENGHOLA	8656	0.00990475	0.00020505	685862	904976	1127760	1365943
	51	TENGANI	7406	0.00847442	0.00017544	586818	774290	964902	1168689
		AP Sub-Total	195854	0.22410873	0.00463948	15518590	20476336	25517129	30906346
GOLAGHAT	5	GOLAGHAT WEST							
	52	BADULIPAR	14323	0.01638930	0.00033929	1134890	1497455	1866093	2260212
	53	BEHORA	12194	0.01395316	0.00028886	966198	1274870	1588713	1924250
	54	BOKAKHAT*	9495	0.01086479	0.00022492	752341	992693	1237070	1498339
	55	DAKHIN KAZIRONGA	9721	0.01112339	0.00023028	770248	1016321	1266515	1534003
	56	DESOI	3585	0.00410219	0.00008492	284059	374808	467077	565724
	57	DUSUTIMUKH	7180	0.00821582	0.00017008	568911	750662	935457	1133025
	58	GULUNG TEMERA	8511	0.00973883	0.00020161	674373	889816	1108868	1343061
	59	KURUABAH	8450	0.00966903	0.00020017	669540	883439	1100921	1333435
	60	MADHYA KAZIRANGA	7395	0.00846183	0.00017518	585947	773140	963469	1166953
	61	MADHYA MAHURA	9117	0.01043226	0.00021597	722390	953173	1187822	1438690
	62	MOHMAIKI	11245	0.01286725	0.00026638	891003	1175653	1465071	1774495
	63	MORIDHANSIRI	7400	0.00846756	0.00017529	586343	773662	964120	1167742
	64	NUMALIGARH*	8821	0.01009356	0.00020896	698936	922227	1149257	1391980
	65	PACHIM KAZIRANGA	8917	0.01020340	0.00021123	706543	932263	1161765	1407129
	66	PUB-KAZIRANGA	8549	0.00978232	0.00020251	677384	893789	1113819	1349058
	67	PUB MAHURA	9873	0.01129732	0.00023388	782292	1032212	1286318	1557989
	68	RAJABARI	8976	0.01027092	0.00021263	711218	938432	1169451	1416440
	69	RANGAMATI KOIBARTTA	7796	0.00892068	0.00018468	617720	815064	1015713	1230232
	70	UTTER MAHURA	9730	0.01113369	0.00023049	770961	1017262	1267687	1535423
	71	UTTER PUB KAZIRANGA	8173	0.00935207	0.00019361	647592	854479	1064831	1289724
		AP Sub-Total	179451	0.20533937	0.00425092	14218890	18761419	23380039	28317904
GOLAGHAT	6	GOMARIGURI AP							
	72	ADARSA GOMARI	10503	0.01201821	0.00024880	832210	1098078	1368399	1657405
	73	ARUNACHAL	4497	0.00514576	0.00010653	356322	470157	585898	709640
	74	CHOWDANGPATHAR	8409	0.00962212	0.00019920	666291	879152	1095579	1326965
	75	DOYANG	9508	0.01087966	0.00022523	753371	994052	1238764	1500391
	76	JAMUGURI	7149	0.00818035	0.00016935	566455	747421	931418	1128134
	77	KACHAMARI	3966	0.00453815	0.00009395	314248	414641	516716	625847
	78	MATIKHULA	8114	0.00928456	0.00019221	642917	848310	1057145	1280413
	79	MERAPANI	10739	0.01228825	0.00025439	850910	1122751	1399147	1694646
	80	RATANPUR	11161	0.01277113	0.00026439	884347	1166871	1454127	1761239
	81	SARUPANI	10713	0.01225850	0.00025377	848850	1120033	1395759	1690543
	82	SIMANTA	6144	0.00703036	0.00014554	486823	642349	800480	969542
	83	SISUPANI	6650	0.00760936	0.00015753	526916	695251	866405	1049390
	84	TORANI	6860	0.00784965	0.00016250	543556	717206	893765	1082528
		AP Sub-Total	104413	0.11947606	0.00247338	8273216	10916273	13603602	16476683

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GOLAGHAT	7	KAKODONGA AP							
	85	BARUABAMUNGAON	9764	0.01117260	0.00023129	773655	1020816	1272117	1540788
	86	DAKHIN PUB-KAKODONGA	8713	0.00996997	0.00020640	690379	910935	1135186	1374937
	87	DERGAON	7727	0.00884173	0.00018304	612253	807850	1006724	1219344
	88	NEGHERITING	6708	0.00767572	0.00015890	531512	701315	873962	1058542
	89	PUB-BRAHAMPUTRA	11029	0.01262009	0.00026126	873888	1153071	1436930	1740409
	90	SITALPATHAR	5408	0.00618818	0.00012811	428506	565401	704589	853399
	91	UTTER PACHUIM KAKODONGA	5606	0.00641475	0.00013280	444194	586102	730386	884644
		AP Sub-Total	54955	0.06288304	0.00130180	4354387	5745489	7159894	8672063
GOLAGHAT	8	MORONGI AP							
	92	DOIGRUNG	7059	0.00807736	0.00016722	559323	738011	919692	1113931
	93	FALLANGONI	8213	0.00939784	0.00019455	650761	858661	1070043	1296036
	94	LETEKUJAN	10056	0.01150672	0.00023821	796792	1051345	1310161	1586867
	95	MORONGI	5041	0.00576824	0.00011941	399426	527031	656774	795485
	96	MURPHULANI	8207	0.00939098	0.00019441	650286	858033	1069261	1295089
	97	PANKA	6449	0.00737936	0.00015277	510990	674236	840218	1017671
	98	PHULBARI	8881	0.01016221	0.00021038	703690	928499	1157074	1401448
	99	PUB MORONGI	8637	0.00988301	0.00020460	684357	902990	1125284	1362944
	100	RONGAJAN	8652	0.00990017	0.00020495	685546	904558	1127239	1365311
	101	RONGBONG	6761	0.00773637	0.00016016	535711	706856	880867	1066906
	102	RONGDOI	11846	0.01355495	0.00028061	938624	1238487	1543374	1869334
		AP Sub-Total	89802	0.10275722	0.00212727	7115506	9388707	11699987	14171024
		GOLAGHAT ZP	873924	1.00000000	0.02070191	69245806	91367862	113860483	137907818
HAILAKANDI	1	ALGAPUR AP							
	1	ALGAPUR	6908	0.01373734	0.00020573	688144	907987	1131512	1370487
	2	BAKRIHAWAR	7316	0.01454869	0.00021788	728787	961614	1198341	1451431
	3	BASHBARI	7406	0.01472767	0.00022056	737753	973444	1213083	1469286
	4	CHANDIPUR	8524	0.01695094	0.00025386	849123	1120394	1396208	1691087
	5	CHIPARSANGAN	6327	0.01258196	0.00018843	630268	831620	1036345	1255222
	6	KALINAGAR	10832	0.02154066	0.00032259	1079036	1423757	1774252	2148974
	7	MOHANPUR	6089	0.01210867	0.00018134	606559	800337	997362	1208004
	8	MOHONPUR BURNIE BREASE	9798	0.01948443	0.00029180	976033	1287848	1604886	1943838
	9	NORTH NARAYANPUR	7404	0.01472369	0.00022050	737554	973181	1212755	1468889
	10	PANCHGRAM*	17442	0.03468539	0.00051945	1737495	2292574	2856952	3460341
	11	SAYEBOOND	4999	0.00994108	0.00014888	497978	657068	818823	991758
	12	UTTAR KANCHANPUR	7741	0.01539385	0.00023054	771124	1017476	1267955	1535747
	13	WEST MOHONPUR	5137	0.01021551	0.00015299	511725	675207	841427	1019136
		AP Sub-Total	105923	0.21063988	0.00315453	10551578	13922506	17349900	21014199
HAILAKANDI	2	HAILAKANDI AP							
	14	BAHADURPUR	8215	0.01633646	0.00024465	818342	1079779	1345595	1629784
	15	BANSHDAHAR BAR HAILAKANDI	8219	0.01634441	0.00024477	818740	1080304	1346250	1630578
	16	BHATIRKUPA	8861	0.01762110	0.00026389	882693	1164689	1451408	1757945
	17	BOALIPAR	5934	0.01180043	0.00017672	591119	779964	971973	1177254
	18	CHANDPUR - UJANKUPA	7000	0.01392029	0.00020847	697309	920079	1146581	1388739
	19	GANGPAR-DHUMKAR-LAKHIRBOND	4982	0.00990727	0.00014837	496285	654833	816038	988385
	20	KANCHANPUR	8886	0.01767082	0.00026464	885184	1167975	1455503	1762905
	21	MATIJURI - PAIKAN	8008	0.01592481	0.00023849	797721	1052571	1311689	1588717
	22	NARAINPUR - TUPKHANA	5845	0.01162344	0.00017407	582253	768266	957395	1159597
	23	NITAINAGAR	6394	0.01271519	0.00019042	636942	840427	1047320	1268514
	24	RANGAUTI	9347	0.01858757	0.00027837	931107	1228569	1531013	1854363
	25	RATANPUR	7898	0.01570607	0.00023521	786764	1038112	1293671	1566894
	26	SERESPORE	8571	0.01704440	0.00025526	853805	1126571	1403907	1700412

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	27	SUDARSHANPUR BANDUKMARA	9053	0.01800292	0.00026961	901820	1189925	1482857	1796036
		AP Sub-Total	107213	0.21320519	0.00319295	10680082	14092064	17561199	21270124
HAILAKANDI	3	KATLICHERRA AP							
	28	APPIN - RONGPUR	7451	0.01481716	0.00022190	742236	979359	1220454	1478213
	29	DHOLAI - MOLAI	6301	0.01253025	0.00018765	627678	828203	1032087	1250063
	30	DINANATHPUR	6560	0.01304530	0.00019537	653478	862246	1074510	1301447
	31	HARISHNAGAR	7714	0.01534016	0.00022973	768434	1013927	1263532	1530390
	32	KATLICHERRA	9339	0.01857166	0.00027813	930310	1227517	1529703	1852776
	33	RANGABAK	7650	0.01521289	0.00022783	762059	1005515	1253049	1517693
	34	SAHABAD	6158	0.01224588	0.00018339	613433	809407	1008664	1221693
	35	SONACHERRA - RUPACHERRA	8298	0.01650151	0.00024713	826610	1090688	1359190	1646251
		AP Sub-Total	59471	0.11826482	0.00177113	5924237	7816861	9741189	11798528
HAILAKANDI	4	LALA AP							
	36	AEINAKHAL	9515	0.01892165	0.00028337	947842	1250650	1558531	1887693
	37	BORBOND	7473	0.01486091	0.00022256	744427	982250	1224057	1482578
	38	BOWERGHAT	8100	0.01610777	0.00024123	806886	1064663	1326758	1606969
	39	CHANDRAPUR	8166	0.01623902	0.00024319	813461	1073338	1337569	1620063
	40	DHOLCHERRA - BILAIPUR	18184	0.03616094	0.00054154	1811409	2390103	2978490	3607547
	41	JYOTSNABAD UMEDNAGAR	5568	0.01107260	0.00016582	554659	731857	912023	1104643
	42	KAYA RAMCHANDI	8606	0.01711401	0.00025630	857291	1131172	1409639	1707355
	43	LALACHERRA - BEMARPUR	9639	0.01916824	0.00028706	960194	1266949	1578842	1912294
	44	LALAMUKH	8927	0.01775235	0.00026586	889268	1173364	1462218	1771039
	45	MAMADPUR - JOYKRISHNAPUR	9308	0.01851001	0.00027720	927222	1223442	1524625	1846626
	46	MONACHERRA	5794	0.01152202	0.00017255	577173	761563	949041	1149479
	47	NIMAICHANDPUR	6418	0.01276292	0.00019114	639333	843581	1051251	1273275
	48	NISCHINTAPUR	7261	0.01443932	0.00021624	723309	954385	1189332	1440519
	49	NIZ VERNARPUR - SARBANANDAPUR	6591	0.01310695	0.00019629	656566	866320	1079588	1307597
	50	PURBOKITTERBOND - RAJYESWARPI	5415	0.01076834	0.00016127	539418	711747	886962	1074289
	51	RAJYESWARPUR	8847	0.01759326	0.00026348	881299	1162849	1449115	1755168
	52	SUDARSHANPUR - KALACHERRA	8655	0.01721145	0.00025776	862173	1137612	1417666	1717076
	53	TANTOO - DHANIPUR	9184	0.01826342	0.00027351	914869	1207144	1504314	1822025
		AP Sub-Total	151651	0.30157518	0.00451637	15106799	19932989	24840023	30086235
HAILAKANDI	5	SOUTH HAILAKANDI AP							
	54	BALDA BALDI - NANDAGRAM	5311	0.01056152	0.00015817	529058	698077	869927	1053656
	55	BARUNCHERRA - KUKICHERRA	9676	0.01924182	0.00028816	963880	1271812	1584903	1919634
	56	DHARIARGHAT - KARICHERRA	9655	0.01920006	0.00028754	961788	1269052	1581463	1915468
	57	DHOLAI BAGAN	7643	0.01519897	0.00022762	761362	1004595	1251903	1516305
	58	GHARMURAH	15115	0.03005789	0.00045014	1505689	1986714	2475796	2998684
	59	JAMIRA	10871	0.02161821	0.00032375	1082921	1428883	1780640	2156712
	60	KILLARBAK-JHALNACHERRA	9290	0.01847422	0.00027667	925429	1221076	1521677	1843055
	61	MANIPUR - NISKAR	6619	0.01316263	0.00019712	659355	870001	1084174	1313152
	62	PALOICHERRA - SULTANICHERRA	4425	0.00879961	0.00013178	440799	581621	724803	877881
		AP Sub-Total	78605	0.15631494	0.00234096	7830281	10331832	12875286	15594546
		HAILAKANDI ZP	502863	1.00000000	0.01497593	50092977	66096252	82367596	99763633
JORHAT	1	EAST JORHAT AP							
	1	BALI JAN	7383	0.00822077	0.00018799	628802	829687	1033936	1252303
	2	HEMLAI	7704	0.00857820	0.00019616	656141	865760	1078890	1306751
	3	LAHING	8677	0.00966160	0.00022094	739011	975104	1215151	1471791
	4	MADHYA NAKACHARI	9156	0.01019496	0.00023313	779807	1028933	1282232	1553039
	5	PUB LAHING	8795	0.00979299	0.00022394	749061	988364	1231676	1491806
	6	PUB NAKACHARI	6570	0.00731552	0.00016729	559560	738323	920081	1114402
	7	SELENG	8425	0.00938101	0.00021452	717548	946784	1179860	1429047

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	8	UTTAR PUB NAKACHARI	9445	0.01051675	0.00024049	804421	1061410	1322704	1602059
		AP Sub-Total	66155	0.07366180	0.00168446	5634350	7434365	9264530	11221199
JORHAT	2	JORHAT CENTRAL AP							
	9	BAGHCHUNG CHARAIBAH***	34778	0.03872436	0.00088553	2962005	3908281	4870408	5899038
	10	CHINAMARA**	30350	0.03379390	0.00077278	2584877	3410671	4250298	5147962
	11	DAKHIN CHARAIBAH	5247	0.00584239	0.00013360	446881	589647	734804	889995
	12	DAKHIN KATONI BAGISA	8502	0.00946675	0.00021648	724106	955437	1190644	1442108
	13	DAKHIN KORONGA	4651	0.00517876	0.00011843	396121	522670	651339	788902
	14	DAKHIN PUB NAMONI CHARAIBAH	8030	0.00894119	0.00020446	683906	902395	1124544	1362047
	15	DAKHIN THANGAL KHONGIA BAGISA	9860	0.01097884	0.00025106	839766	1108047	1380822	1672451
	16	KARANGA	5714	0.00636238	0.00014549	486655	642128	800204	969208
	17	KATANI	6907	0.00769076	0.00017587	588262	776195	967276	1171564
	18	KHONGIA	5374	0.00598380	0.00013683	457698	603919	752590	911537
	19	KOTHALGURI	9601	0.01069045	0.00024446	817707	1078941	1344551	1628520
	20	KUSHAL KONWAR	5201	0.00579117	0.00013243	442964	584478	728363	882193
	21	MADHYA KATONI BAGISHA	4424	0.00492600	0.00011265	376787	497160	619549	750398
	22	MADHYA KHANGIA	6165	0.00686456	0.00015698	525066	692810	863364	1045706
	23	MADHYA NAMONI CHARAIBAH*	14586	0.01624112	0.00037139	1242274	1639145	2042664	2474075
	24	MADHYA THANGAL	5560	0.00619091	0.00014157	473539	624822	778638	943086
	25	MADHYA THENGAL KHONGIA BAGISA	7577	0.00843678	0.00019293	645325	851488	1061104	1285209
	26	MARIANI BAGISA	5912	0.00658285	0.00015053	503519	664379	827933	1002792
	27	MULAGABHORU	4938	0.00549833	0.00012573	420564	554922	691531	837583
	28	PANICHAKUA	5400	0.00601275	0.00013750	459912	606841	756231	915947
	29	PASCHIM KHONGIA	3296	0.00367001	0.00008392	280717	370398	461581	559067
	30	PASCHIM THENGAL	6478	0.00721308	0.00016494	551724	727984	907197	1098797
	31	PUB THENGAL	7199	0.00801589	0.00018330	613131	809009	1008168	1221093
	32	UTTAR GARAMUR	10782	0.01200546	0.00027453	918291	1211659	1509941	1828841
	33	UTTAR GARMUR BAGISA	8140	0.00906367	0.00020726	693275	914757	1139948	1380705
	34	UTTAR KHONGIA	4325	0.00481577	0.00011012	368356	486035	605685	733606
	35	UTTAR NAMONI CHARAIBAH*	17124	0.01906711	0.00043602	1458433	1924360	2398093	2904570
	36	UTTAR THENGAL KHONGIA BAGISA	5111	0.00569096	0.00013014	435298	574364	715759	866927
		AP Sub-Total	251232	0.27974003	0.00639695	21397160	28232942	35183229	42613927
JORHAT	3	KALIAPANI AP							
	37	BAMUN PUKHURI	7681	0.00855259	0.00019558	654183	863175	1075669	1302850
	38	BHOGAMUKH	5546	0.00617532	0.00014121	472347	623248	776677	940712
	39	BOLOMA	10171	0.01132513	0.00025898	866253	1142996	1424375	1725203
	40	CHINTAMONIGORH	5807	0.00646594	0.00014786	494576	652579	813228	984982
	41	GAKHIRKHOWA	6632	0.00738455	0.00016887	564840	745291	928764	1124919
	42	JHANJIMUKH	6344	0.00706387	0.00016153	540312	712926	888431	1076068
	43	MADHYA TEOK	6725	0.00748811	0.00017123	572761	755742	941788	1140693
	44	PASCHIM TEOK	6701	0.00746138	0.00017062	570717	753045	938427	1136622
	45	PUB TEOK	8400	0.00935317	0.00021388	715419	943975	1176359	1424806
	46	TAMULICHIGA	5031	0.00560188	0.00012810	428485	565374	704555	853357
		AP Sub-Total	69038	0.07687194	0.00175787	5879893	7758350	9668274	11710213
JORHAT	4	MADHYA JORHAT AP							
	47	GOHAIN FECHUWAL	7060	0.00786112	0.00017976	601293	793388	988702	1197516
	48	HOLONGAPAR BAGISA	6425	0.00715406	0.00016360	547210	722028	899775	1089807
	49	KAKOJAN	7229	0.00804930	0.00018407	615686	812380	1012369	1226182
	50	MADHYA CHOWKHAT HATIGORH	8061	0.00897571	0.00020525	686547	905879	1128885	1367305
	51	MADHYA HOLONGAPAR	7279	0.00810497	0.00018534	619945	817999	1019371	1234663
	52	MELENG BALICHAPORI	9388	0.01045328	0.00023904	799566	1055004	1314722	1592391
	53	PASCHIM HOLONGAPAR	7804	0.00868954	0.00019871	664658	876998	1092894	1323713

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	54	PUB HOLUNGAPAR	8690	0.00967608	0.00022127	740118	976565	1216972	1473996
	55	RAJOI BADULIPUKHURI	7380	0.00821743	0.00018791	628547	829349	1033516	1251794
	56	ZOTOKIA	6364	0.00708614	0.00016204	542015	715173	891232	1079461
		AP Sub-Total	75680	0.08426763	0.00192699	6445585	8504765	10598438	12836828
JORHAT	5	MAJULI AP							
	57	AHOTGURI	3549	0.00395172	0.00009037	302265	398829	497012	601981
	58	BON GAON	7672	0.00854256	0.00019535	653416	862164	1074408	1301323
	59	CHILAKOLA	7475	0.00832321	0.00019033	636638	840025	1046820	1267908
	60	DAKHIN AHOTGURI	3184	0.00354530	0.00008107	271178	357811	445896	540070
	61	DAKHIN KAMALABARI	8859	0.00986426	0.00022557	754512	995556	1240639	1502662
	62	DAKHINPAT	6249	0.00695809	0.00015911	532221	702250	875127	1059954
	63	GARAMUR	8290	0.00923069	0.00021108	706050	931613	1160955	1406148
	64	KAMALABARI**	15217	0.01694372	0.00038746	1296016	1710056	2131031	2581105
	65	KARATIPAR	6878	0.00765847	0.00017513	585792	772936	963214	1166645
	66	POKAJORA	8179	0.00910709	0.00020826	696597	919139	1145410	1387321
	67	RAWNAPAR	8479	0.00944114	0.00021590	722147	952853	1187423	1438206
	68	SRI LUIT	8855	0.00985980	0.00022547	754171	995107	1240079	1501984
		AP Sub-Total	92886	0.10342604	0.00236509	7911001	10438340	13008014	15755307
JORHAT	6	NORTH WEST JORHAT AP							
	69	BALIGAON	4901	0.00545713	0.00012479	417413	550764	686350	831307
	70	CHARINGIA	8500	0.00946452	0.00021643	723936	955213	1190364	1441768
	71	DAKHIN PORBOTIA	3946	0.00439376	0.00010047	336077	443443	552609	669320
	72	DHEKORGORAH	7136	0.00794574	0.00018170	607765	801929	999345	1210407
	73	MADHYA CHARIGAON	7230	0.00805041	0.00018409	615771	812493	1012509	1226351
	74	MADHYA PORBOTIA	10506	0.01169815	0.00026751	894785	1180643	1471289	1782026
	75	MADHYA SARUCHARAI	6756	0.00752262	0.00017202	575401	759226	946129	1145952
	76	NAOUBOISHA*	12938	0.01440611	0.00032943	1101916	1453946	1811874	2194541
	77	PACHIM CHARIGAON**	12282	0.01367567	0.00031273	1046045	1380226	1720005	2083271
	78	PACHIM SARUCHARAI	7416	0.00825752	0.00018883	631613	833395	1038557	1257901
	79	POTIA PHAKALA	4570	0.00508857	0.00011636	389222	513567	639996	775163
	80	PUB CHARIGAON	4807	0.00535246	0.00012240	409407	540201	673186	815362
	81	PUB SARUCHARAI**	16303	0.01815295	0.00041511	1388509	1832098	2283118	2765312
	82	RAJAHOULI**	9174	0.01021500	0.00023359	781340	1030955	1284753	1556092
	83	UTTAR BALIGAON PORBOTIA	9561	0.01064591	0.00024345	814300	1074446	1338949	1621735
	84	UTTAR PACHIN CHARIGAON**	16371	0.01822867	0.00041684	1394301	1839740	2292640	2776846
	85	UTTAR PORBOTIA JANAJATI	9279	0.01033192	0.00023626	790282	1042755	1299457	1573902
	86	UTTAR PUB CHARIGAON	6281	0.00699372	0.00015993	534946	705846	879609	1065382
		AP Sub-Total	157957	0.17588084	0.00402195	13453028	17750887	22120738	26792638
JORHAT	7	TITABOR AP							
	87	BABEJIA	8056	0.00897014	0.00020512	686121	905317	1128185	1366457
	88	BAKAHOLLA	8816	0.00981638	0.00022448	750849	990724	1234617	1495368
	89	BIRINASYAK	9599	0.01068823	0.00024441	817537	1078716	1344271	1628181
	90	BORHOLLA	10257	0.01142089	0.00026117	873578	1152661	1436419	1739790
	91	CHARAPANI	9548	0.01063144	0.00024311	813193	1072985	1337129	1619530
	92	EKARANI	5779	0.00643476	0.00014715	492191	649432	809307	980233
	93	KACHUKHAT	7529	0.00838334	0.00019171	641237	846094	1054382	1277068
	94	KAKODUNGA BEKAJAN	16070	0.01789351	0.00040918	1368665	1805914	2250488	2725791
	95	MADHAPUR	9165	0.01020498	0.00023336	780573	1029944	1283492	1554566
	96	MELAMATI	7633	0.00849914	0.00019435	650094	857781	1068947	1294708
	97	NAMCHUNGI	9142	0.01017937	0.00023278	778614	1027359	1280271	1550664
	98	RAIDANG	6149	0.00684674	0.00015657	523704	691012	861123	1042992
	99	RAJABAHAR	6419	0.00714738	0.00016344	546699	721354	898935	1088790

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	100	RANGAJAN	8816	0.00981638	0.00022448	750849	990724	1234617	1495368
	101	TENGAJAN	7474	0.00832210	0.00019031	636553	839913	1046680	1267739
	102	TURUNG	5882	0.00654945	0.00014977	500964	661007	823732	997704
		AP Sub-Total	136334	0.15180422	0.00347138	11611421	15320938	19092593	23124949
JORHAT	8	UJANI MAJULI AP							
	103	CHERPIA	6288	0.00700152	0.00016011	535542	706633	880589	1066569
	104	JENGRAI	6569	0.00731440	0.00016726	559475	738211	919941	1114233
	105	LUITPORIA	6619	0.00737008	0.00016854	563733	743830	926943	1122714
	106	PHULONI	5075	0.00565088	0.00012922	432232	570318	710717	860821
	107	RANGACHAHI	6556	0.00729993	0.00016693	558367	736750	918120	1112028
	108	RATANPUR GAYAN	6018	0.00670088	0.00015323	512547	676291	842777	1020772
	109	RATANPUR MIRI	4871	0.00542373	0.00012403	414858	547393	682148	826218
	110	SRI RAM	6813	0.00758609	0.00017347	580256	765631	954111	1155620
		AP Sub-Total	48809	0.05434750	0.00124279	4157010	5485056	6835348	8278974
		JORHAT ZP	898091	1.00000000	0.02286748	76489448	100925642	125771164	152334034
KAMRUP	1	BEZERA AP							
	1	AGDOLA	11083	0.00735093	0.00022313	746350	984787	1227218	1486407
	2	BEZERA	11231	0.00744909	0.00022611	756316	997938	1243607	1506256
	3	DHOPATARI	11929	0.00791205	0.00024016	803321	1059959	1320896	1599869
	4	LACHITGARH	10246	0.00679578	0.00020628	689985	910415	1134538	1374152
	5	MANDAKATA	11823	0.00784175	0.00023803	796183	1050540	1309159	1585653
	6	RUDRESWAR	10476	0.00694833	0.00021091	705473	930852	1160005	1404999
	7	SARAIGHAT	11149	0.00739471	0.00022446	750794	990652	1234527	1495259
		AP Sub-Total	77937	0.05169264	0.00156908	5248421	6925142	8629949	10452595
KAMRUP	2	BIHDIA JAJIKONA AP							
	8	BARDANGERIKUCHI	8072	0.00535385	0.00016251	543583	717243	893811	1082584
	9	BIHDIA	7118	0.00472110	0.00014330	479339	632474	788175	954637
	10	BIRDUTTA	9140	0.00606221	0.00018401	615504	812141	1012070	1225820
	11	HARADUTTA	8708	0.00577568	0.00017532	586413	773755	964235	1167882
	12	JATIA BHANGARA	7914	0.00524905	0.00015933	532943	703204	876316	1061394
	13	KARARA	5770	0.00382702	0.00011617	388562	512697	638911	773849
	14	LUCH	7404	0.00491079	0.00014906	498599	657887	819844	992994
	15	MADHUKUCHI	7958	0.00527824	0.00016022	535906	707113	881188	1067295
	16	MUKTAPUR	8466	0.00561518	0.00017044	570116	752252	937439	1135426
	17	NAGAON	8634	0.00572660	0.00017383	581429	767180	956041	1157957
	18	SINGARPARA	8755	0.00580686	0.00017626	589578	777931	969439	1174185
	19	TITKUCHI	6698	0.00444253	0.00013485	451056	595155	741668	898309
		AP Sub-Total	94637	0.06276912	0.00190530	6373030	8409031	10479137	12692331
KAMRUP	3	BOKO AP							
	20	DAKHIN BOKO	8708	0.00577568	0.00017532	586413	773755	964235	1167882
	21	DAKHIN LUKI	8553	0.00567288	0.00017219	575975	759982	947072	1147094
	22	DAKHIN PACHIM BOKO	10478	0.00694966	0.00021095	705608	931029	1160227	1405267
	23	DAKHIN PACHIM LUKI	6215	0.00412217	0.00012512	418530	552238	688186	833531
	24	DAKHIN PUB BOKO	3852	0.00255488	0.00007755	259401	342272	426531	516615
	25	DAKHIN PUB LUKI	9937	0.00659083	0.00020006	669176	882958	1100322	1332710
	26	PACHIM BEKELI	8071	0.00535319	0.00016249	543516	717154	893700	1082450
	27	PUB BEKELI	7422	0.00492273	0.00014942	499811	659487	821837	995409
	28	PUB LUKI	7549	0.00500696	0.00015198	508364	670771	835899	1012441
	29	UTTAR BEKELI	8700	0.00577038	0.00017515	585874	773044	963349	1166809
	30	UTTAR BOKO	9262	0.00614313	0.00018647	623720	822981	1025580	1242182
		AP Sub-Total	88747	0.05886251	0.00178672	5976387	7885671	9826938	11902388
KAMRUP	4	BONGAON AP							

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	31	DAKHIN BONGAON	12447	0.00825562	0.00025059	838204	1105986	1378254	1669341
	32	UTTAR DAKHIN BONGAON	10415	0.00690787	0.00020968	701365	925431	1153251	1396818
	33	UTTAR PACHIM BONGAON	13046	0.00865292	0.00026265	878542	1159211	1444581	1749677
	34	UTTAR PUB BONGAON	6981	0.00463023	0.00014055	470113	620301	773005	936263
		AP Sub-Total	42889	0.02844664	0.00086347	2888224	3810930	4749091	5752099
KAMRUP	5	CHAMARIA AP							
	35	BAGARIGURI	10934	0.00725211	0.00022013	736316	971548	1210720	1466424
	36	BAMUNBORI	8116	0.00538303	0.00016340	546546	721152	898683	1088485
	37	BARUAHGAON	8596	0.00570140	0.00017306	578870	763803	951833	1152861
	38	BHUKHURADIA RANGESHWARI	8809	0.00584267	0.00017735	593214	782729	975419	1181427
	39	CHAMARIA	7321	0.00485574	0.00014739	493010	650512	810653	981863
	40	HEKRA GHOGIPARA	8218	0.00545069	0.00016545	553415	730216	909978	1102165
	41	JAMLAI KALYAN PUR	12706	0.00842741	0.00025581	855645	1129000	1406933	1704077
	42	KISMAT KATHAMI	10581	0.00701797	0.00021302	712544	940182	1171632	1419081
	43	MAHTOLI	17807	0.01181071	0.00035850	1199156	1582252	1971766	2388203
	44	NAGARBERA	8606	0.00570803	0.00017326	579544	764692	952941	1154202
	45	PIJUPARA	8362	0.00554620	0.00016835	563113	743011	925923	1121478
	46	RANGAPANI	9651	0.00640114	0.00019430	649916	857546	1068653	1294353
	47	SONTOLI CHOUDHURYPAM	10562	0.00700537	0.00021264	711265	938493	1169528	1416533
	48	TRILOCHAN	8769	0.00581614	0.00017654	590521	779175	970990	1176063
	49	TUPAMARI	11034	0.00731843	0.00022214	743050	980433	1221793	1479835
		AP Sub-Total	150072	0.09953704	0.00302135	10106125	13334744	16617444	20127048
KAMRUP	6	CHADRAPUR AP							
	50	AMSING**	18299	0.01213703	0.00036841	1232288	1625969	2026245	2454188
	51	CHANDRAPUR**	19864	0.01317503	0.00039992	1337678	1765028	2199537	2664079
	52	PACHIM MAYONG	12162	0.00806659	0.00024485	819012	1080662	1346696	1631118
	53	PANIKHAITI	14530	0.00963720	0.00029253	978477	1291072	1608904	1948705
		AP Sub-Total	64855	0.04301585	0.00130571	4367455	5762733	7181382	8698090
KAMRUP	7	CHAYANI BORDUAR AP							
	54	AMRANGGA	7721	0.00512105	0.00015544	519946	686054	854945	1035509
	55	BARANTI MONIARI PARAKUCHI	8639	0.00572992	0.00017393	581766	767624	956595	1158628
	56	BIRO GAON	9060	0.00600915	0.00018240	610117	805032	1003212	1215090
	57	BONGARA	5934	0.00393580	0.00011947	399607	527269	657071	795844
	58	HARUPARA	6511	0.00431850	0.00013108	438463	578539	720962	873229
	59	KOCHPARA*	15183	0.01007031	0.00030567	1022451	1349095	1681211	2036282
	60	MALIATA	9757	0.00647145	0.00019643	657054	866964	1080391	1308569
	61	PARLI HUDUMPUR	8508	0.00564303	0.00017129	572944	755984	942089	1141058
	62	RAJAPARA	13174	0.00873781	0.00026523	887161	1170584	1458755	1766843
	63	SARPARA	6483	0.00429993	0.00013052	436577	576051	717861	869474
	64	SATPUR	9280	0.00615507	0.00018683	624932	824580	1027573	1244596
		AP Sub-Total	100250	0.06649201	0.00201830	6751020	8907778	11100664	13445124
KAMRUP	8	CHAYGAON AP							
	65	BAMUNIGAON	5916	0.00392386	0.00011911	398394	525670	655078	793430
	66	CHAMPAK NAGAR	10189	0.00675798	0.00020513	686146	905350	1128226	1366507
	67	CHAYGAON	12054	0.00799496	0.00024268	811739	1071066	1334737	1616634
	68	DAKHIN PANTAN	10052	0.00666711	0.00020237	676920	893177	1113056	1348133
	69	GUMI BANGKAKATA	12938	0.00858128	0.00026048	871269	1149614	1432622	1735192
	70	PACHIM CHAYGAON	8462	0.00561252	0.00017036	569847	751896	936996	1134889
	71	SATTALUK	5507	0.00365258	0.00011087	370852	489328	609789	738577
		AP Sub-Total	65118	0.04319029	0.00131100	4385166	5786102	7210504	8733362
KAMRUP	9	DIMORIA AP							
	72	BARKHAT	7316	0.00485242	0.00014729	492673	650068	810099	981192

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	73	BARUABARI	9309	0.00617431	0.00018742	626885	827157	1030784	1248485
	74	DHOPGURI	8320	0.00551834	0.00016750	560284	739279	921272	1115845
	75	DIGARU	9345	0.00619818	0.00018814	629310	830356	1034770	1253314
	76	HAHARA	10494	0.00696027	0.00021127	706685	932451	1161999	1407413
	77	KAMARKUCHI	9392	0.00622936	0.00018909	632475	834532	1039974	1259617
	78	KHETRI	11392	0.00755588	0.00022935	767158	1012243	1261434	1527849
	79	MALOYBARI	8968	0.00594813	0.00018055	603922	796857	993025	1202752
	80	NORTAB	8584	0.00569344	0.00017282	578062	762737	950505	1151251
	81	SONAPUR	8704	0.00577303	0.00017523	586143	773399	963792	1167345
	82	TETELIA	9101	0.00603635	0.00018323	612878	808675	1007752	1220589
	83	TOPATOLI	10505	0.00696757	0.00021149	707426	933428	1163217	1408888
		AP Sub-Total	111430	0.07390728	0.00224339	7503902	9901184	12338623	14944540
KAMRUP	10	GOROIMARI AP							
	84	ACHALPARA	10382	0.00688599	0.00020902	699143	922499	1149597	1392392
	85	BATAHIDIA	5981	0.00396697	0.00012041	402772	531446	662275	802147
	86	BHAORIBHITHA	9863	0.00654175	0.00019857	664193	876383	1092128	1322786
	87	HATICHOLA BHALUKABARI	10168	0.00674405	0.00020471	684732	903484	1125901	1363691
	88	HATIPARA	13684	0.00907608	0.00027550	921506	1215901	1515227	1835243
	89	JORSIMALU	15778	0.01046495	0.00031765	1062520	1401964	1747095	2116081
	90	MAJORTOP	5457	0.00361942	0.00010986	367484	484885	604253	731871
	91	TUKRAPARA	15659	0.01038602	0.00031526	1054506	1391390	1733918	2100122
		AP Sub-Total	86972	0.05768522	0.00175098	5856855	7727953	9630393	11664332
KAMRUP	11	HAJO AP							
	92	2 NO. HAJO	11500	0.00762751	0.00023153	774431	1021840	1273393	1542333
	93	BAMUNDI	10700	0.00709690	0.00021542	720558	950755	1184809	1435041
	94	BARNI	9876	0.00655037	0.00019883	665068	877538	1093568	1324529
	95	BONGALPARA	7032	0.00466406	0.00014157	473548	624833	778652	943103
	96	DAMPUR	6192	0.00410692	0.00012466	416981	550194	685639	830446
	97	KALITAKUCHI	11791	0.00782052	0.00023738	794028	1047697	1305615	1581361
	98	KETEKIBARI UKHURA	9153	0.00607084	0.00018427	616380	813296	1013510	1227563
	99	KHETRI HARDIA	8870	0.00588313	0.00017858	597322	788150	982173	1189608
	100	KULHATI PASGOAN	12905	0.00855940	0.00025981	869046	1146682	1428968	1730766
	101	LAH KOYATAL HALOGAON	9482	0.00628905	0.00019090	638535	842529	1049940	1271687
	102	MONAKUCHI HADALA CHECHAMUKH	11068	0.00734098	0.00022283	745340	983454	1225558	1484395
	103	NIZ HAJO	13408	0.00889302	0.00026994	902919	1191376	1484665	1798227
	104	SAHID KHAGEN BHARALI	9054	0.00600517	0.00018228	609713	804499	1002548	1214286
	105	SAHID NAGEN DEKA	6923	0.00459176	0.00013938	466208	615148	766582	928485
	106	SAHID SATYANATH	14157	0.00938980	0.00028502	953358	1257929	1567602	1898679
	107	SONIADI	11392	0.00755588	0.00022935	767158	1012243	1261434	1527849
		AP Sub-Total	163503	0.10844531	0.00329176	11010594	14528164	18104656	21928360
KAMRUP	12	KAMALPUR AP							
	108	ATHGAON	5989	0.00397228	0.00012057	403310	532156	663161	803220
	109	BAIHATA	7411	0.00491543	0.00014920	499070	658509	820619	993933
	110	BARDEKPAR	6869	0.00455595	0.00013829	462571	610349	760603	921242
	111	BORSIL	7054	0.00467865	0.00014202	475029	626788	781088	946054
	112	BURKA SATGAON	8455	0.00560788	0.00017022	569375	751274	936221	1133950
	113	GOPESWAR	8597	0.00570206	0.00017308	578938	763892	951944	1152995
	114	GUIYA	6103	0.00404789	0.00012287	410987	542286	675784	818510
	115	KAMALPUR	3499	0.00232075	0.00007044	235629	310906	387444	469272
	116	KENDUKONA	6618	0.00438947	0.00013324	445668	588047	732810	887579
	117	MADARTOLA	8472	0.00561916	0.00017056	570520	752785	938103	1136230
	118	PUTHIMARI	6535	0.00433442	0.00013157	440079	580672	723619	876448

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	119	SONAPUR	4662	0.00309213	0.00009386	313948	414245	516222	625249
		AP Sub-Total	80264	0.05323605	0.00161593	5405126	7131909	8887618	10764682
KAMRUP	13	RAMPUR AP							
	120	AMTALA JIAKUR	9184	0.00609140	0.00018490	618467	816050	1016943	1231721
	121	BEZARTARI	7969	0.00528553	0.00016044	536647	708091	882406	1068770
	122	DAHALI DAKHALA	10341	0.00685879	0.00020819	696382	918856	1145057	1386893
	123	GUIMARA SIMINA	7105	0.00471248	0.00014304	478464	631319	786735	952894
	124	NAHIRA	10660	0.00707037	0.00021461	717864	947201	1180380	1429676
	125	RAJAPUKHURI BARANTI RANGAMATI	10005	0.00663594	0.00020143	673755	889001	1107852	1341830
	126	RAMPUR	10775	0.00714665	0.00021693	725608	957420	1193114	1445099
	127	SAPORTARI	11712	0.00776812	0.00023579	788708	1040677	1296868	1570766
	128	SATPAKHOLI TEZPUR	7958	0.00527824	0.00016022	535906	707113	881188	1067295
	129	UPARHALI	6323	0.00419381	0.00012730	425802	561834	700145	848015
		AP Sub-Total	92032	0.06104132	0.00185285	6197605	8177562	10190686	12342959
KAMRUP	14	RANGIA AP							
	130	ARIMATTA	8110	0.00537905	0.00016328	546142	720619	898019	1087680
	131	BAIDYAGARH	9520	0.00631425	0.00019166	641094	845906	1054148	1276784
	132	BARANGHATI	7437	0.00493268	0.00014973	500821	660819	823498	997420
	133	BISENNALA	7764	0.00514957	0.00015631	522842	689875	859706	1041276
	134	BISHNUPUR BALISATRA	6907	0.00458115	0.00013906	465130	613726	764811	926339
	135	BORDOL	8772	0.00581813	0.00017660	590723	779442	971322	1176465
	136	BORIGOG	8839	0.00586257	0.00017795	595235	785395	978741	1185451
	137	CHEPTI NAKUL	8042	0.00533395	0.00016191	541563	714577	890489	1078560
	138	DHUHIBALA	8144	0.00540161	0.00016396	548432	723640	901784	1092240
	139	DIMU DOBAK	5599	0.00371360	0.00011272	377047	497503	619976	750915
	140	JAYANTIPUR	8971	0.00595012	0.00018061	604124	797124	993357	1203154
	141	KAYABORPULLA	5185	0.00343901	0.00010439	349167	460716	574134	695391
	142	MADHYA PANDURI	6152	0.00408039	0.00012386	414287	546640	681210	825081
	143	MORANJANA	7926	0.00525701	0.00015957	533751	704270	877644	1063003
	144	PADUM KUWARI	8488	0.00562977	0.00017089	571598	754207	939875	1138376
		AP Sub-Total	115856	0.07684287	0.00233249	7801957	10294459	12828713	15538137
KAMRUP	15	RANI AP							
	145	AZARA	9062	0.00601048	0.00018244	610252	805210	1003434	1215359
	146	DAKHIN BHOLAGAON	12823	0.00850501	0.00025816	863524	1139396	1419888	1719769
	147	DHARAPUR*	16476	0.01092790	0.00033171	1109524	1463986	1824384	2209694
	148	GARAL	8006	0.00531007	0.00016118	539139	711378	886503	1073732
	149	KAHIKUCHI	10174	0.00674803	0.00020483	685136	904017	1126565	1364496
	150	MAZIRGAON	7605	0.00504411	0.00015311	512135	675747	842100	1019952
	151	RANI	10122	0.00671354	0.00020378	681634	899397	1120807	1357522
	152	UTTAR BHOLAGAON	9854	0.00653578	0.00019839	663587	875583	1091132	1321579
		AP Sub-Total	84122	0.05579492	0.00169360	5664931	7474714	9314813	11282102
KAMRUP	16	SUALKUCHI AP							
	153	BONGSHAR	6796	0.00450753	0.00013682	457655	603863	752520	911452
	154	DADARA	6582	0.00436559	0.00013251	443244	584848	728824	882751
	155	GANDHMOW	5041	0.00334350	0.00010149	339470	447921	558189	676078
	156	MADHYA SUALKUCHI*	14983	0.00993765	0.00030165	1008983	1331324	1659065	2009459
	157	PACHARIA	7927	0.00525768	0.00015959	533819	704359	877755	1063137
	158	PACHIM SUALKUCHI*	22168	0.01470319	0.00044630	1492834	1969752	2454658	2973082
	159	PUB SUALKUCHI	19295	0.01279764	0.00038846	1299361	1714470	2136532	2587767
	160	SINGIMARI	6224	0.00412814	0.00012531	419136	553038	689182	834738
		AP Sub-Total	89016	0.05904092	0.00179213	5994502	7909574	9856725	11938465
		KAMRUP ZP	1507700	1.00000000	0.03035406	101531299	133967648	166947335	202206612

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KARIMGANJ	1	BADARPUR AP							
	1	ANGLARBAZAR	8857	0.00938176	0.00019565	654435	863508	1076083	1303352
	2	BUNDUSAIL	11208	0.01187205	0.00024759	828148	1092717	1361718	1649313
	3	CHARGOLA-GHORAMARA	7675	0.00812973	0.00016954	567098	748269	932476	1129415
	4	DUTTAPUR	9540	0.01010523	0.00021074	704901	930096	1159064	1403859
	5	HASANPUR	9658	0.01023022	0.00021335	713620	941601	1173401	1421223
	6	KANKALASH BASHAIL	9759	0.01033720	0.00021558	721083	951448	1185672	1436086
	7	LAMAJUAR	9298	0.00984889	0.00020539	687020	906503	1129663	1368247
	8	MALUA - SRIGOURI	9347	0.00990079	0.00020648	690640	911280	1135616	1375458
	9	MASLY	11532	0.01221525	0.00025474	852088	1124305	1401083	1696992
	10	MOHAKAL	8338	0.00883201	0.00018419	616086	812908	1013027	1226978
	11	SOUTH BADARPUR	10148	0.01074925	0.00022417	749825	989373	1232933	1493329
	12	UMARPUR*	18038	0.01910671	0.00039846	1332809	1758604	2191531	2654382
		AP Sub-Total	123398	0.13070908	0.00272587	9117752	12030613	14992267	18158634
KARIMGANJ	2	DULLAVCHERRA AP							
	13	ANIPUR	9289	0.00983935	0.00020519	686355	905625	1128569	1366923
	14	BIDYANAGAR	10553	0.01117824	0.00023312	779750	1028858	1282139	1552927
	15	CHERAGI	13731	0.01454453	0.00030332	1014570	1338695	1668251	2020585
	16	CHORGOLA	7250	0.00767955	0.00016015	535695	706834	880840	1066874
	17	DARGARBOND	9037	0.00957242	0.00019963	667735	881057	1097952	1329840
	18	DULLAVCHERRA	10229	0.01083505	0.00022596	755810	997270	1242775	1505249
	19	KAJIRBAZAR	9560	0.01012641	0.00021118	706379	932046	1161494	1406802
	20	LALLCHERRA	11784	0.01248218	0.00026031	870708	1148874	1431700	1734075
	21	PALDHAR	8605	0.00911483	0.00019008	635815	838939	1045466	1266269
	22	PATHAKHAURI	12045	0.01275864	0.00026607	889993	1174320	1463410	1772482
	23	PATIALA	10805	0.01144517	0.00023868	798370	1053427	1312756	1590010
	24	RATABARI	6125	0.00648789	0.00013530	452570	597153	744158	901324
	25	SINGLACHERRA	10761	0.01139857	0.00023771	795119	1049137	1307410	1583535
	26	VETERBOND	9525	0.01008934	0.00021041	703792	928634	1157242	1401651
		AP Sub-Total	139299	0.14755218	0.00307712	10292660	13580871	16924163	20498546
KARIMGANJ	3	LOWAIRPOA AP							
	27	BAGHAN	13204	0.01398631	0.00029168	975630	1287316	1604223	1943035
	28	BALIPIPLA	10586	0.01121320	0.00023385	782189	1032076	1286148	1557783
	29	BAZARICHERRA	10909	0.01155534	0.00024098	806055	1063566	1325391	1605314
	30	CHANDKHIRA	11860	0.01256268	0.00026199	876323	1156283	1440933	1745258
	31	DENGARBOND	12410	0.01314527	0.00027414	916962	1209905	1507756	1826194
	32	HATIKHIRA	9725	0.01030119	0.00021483	718570	948133	1181541	1431082
	33	ISABHEEL	12185	0.01290694	0.00026917	900337	1187969	1480419	1793084
	34	JHERJHERI	15557	0.01647872	0.00034365	1149491	1516720	1890101	2289290
	35	KUKITAL	4093	0.00433550	0.00009041	302428	399045	497280	602305
	36	LOWAIRPOA	9861	0.01044524	0.00021783	728619	961392	1198064	1451096
	37	MEDLY	6464	0.00684698	0.00014279	477618	630204	785345	951210
	38	PUTNI	7409	0.00784797	0.00016367	547443	722336	900158	1090271
		AP Sub-Total	124263	0.13162533	0.00274497	9181666	12114946	15097360	18285923
KARIMGANJ	4	NORTH KARIMGANJ AP							
	39	AKBARPUR	9668	0.01024081	0.00021357	714359	942576	1174616	1422695
	40	BARHMANSHASAN	9639	0.01021009	0.00021293	712216	939748	1171092	1418427
	41	GANDHAI	9961	0.01055117	0.00022004	736008	971142	1210214	1465811
	42	LATU-SAJPUR	8258	0.00874727	0.00018242	610175	805109	1003308	1215206
	43	LAXMIBAZAR	11332	0.01200340	0.00025032	837310	1104806	1376784	1667561
	44	MAIZGRAM	8502	0.00900573	0.00018781	628204	828897	1032952	1251112
	45	NORTH KARIMGANJ	12352	0.01308383	0.00027286	912677	1204251	1500709	1817659

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	46	PANIGHAT	9664	0.01023657	0.00021348	714063	942186	1174130	1422106
	47	PATHUSURIGRAM	8307	0.00879917	0.00018350	613796	809886	1009261	1222417
	48	PURAHURIA	7473	0.00791576	0.00016508	552172	728576	907934	1099689
	49	SADARASHI	9961	0.01055117	0.00022004	736008	971142	1210214	1465811
	50	SUTERKANDI-KURIKHALA	9435	0.00999400	0.00020842	697142	919860	1146307	1388408
		AP Sub-Total	114552	0.12133897	0.00253046	8464130	11168178	13917520	16856901
KARIMGANJ	5	PATHERKANDI AP							
	51	ASHIMGANJ	13308	0.01409647	0.00029397	983314	1297455	1616858	1958339
	52	BANDARKONA	6136	0.00649955	0.00013554	453383	598226	745495	902943
	53	BARAIGRAM	11005	0.01165702	0.00024310	813148	1072926	1337055	1619441
	54	BURUNGA	10700	0.01133395	0.00023636	790612	1043190	1299999	1574559
	55	DALCHERRA	9230	0.00977686	0.00020389	681995	899873	1121401	1358241
	56	FARIDKUNA-DUHALIA	14684	0.01555400	0.00032437	1084986	1431608	1784036	2160824
	57	ILASHPUR	9878	0.01046325	0.00021821	729875	963050	1200130	1453597
	58	JURBARI DEFALA	14651	0.01551904	0.00032364	1082547	1428390	1780026	2155968
	59	KABARIBOND	10162	0.01076408	0.00022448	750860	990738	1234634	1495389
	60	KALKALIGHAT	8732	0.00924935	0.00019289	645199	851321	1060896	1284958
	61	KANAIBAZAR	6442	0.00682368	0.00014230	475993	628059	782672	947973
	62	MOINA	6833	0.00723784	0.00015094	504883	666179	830177	1005510
	63	PATHARKANDI	10643	0.01127358	0.00023510	786400	1037633	1293074	1566171
		AP Sub-Total	132404	0.14024867	0.00292481	9783196	12908647	16086453	19483912
KARIMGANJ	6	RAMKRISHNA NAGAR AP							
	64	ANANDAPUR	8273	0.00876316	0.00018275	611283	806571	1005130	1217413
	65	BARUALA	9761	0.01033932	0.00021562	721230	951643	1185915	1436380
	66	BHAIRAB NAGAR	9206	0.00975144	0.00020336	680222	897533	1118485	1354709
	67	BINODINI	8425	0.00892416	0.00018611	622515	821390	1023597	1239781
	68	DAMARIA	9166	0.00970907	0.00020248	677266	893634	1113625	1348823
	69	GANDHINAGAR	7204	0.00763082	0.00015914	532296	702350	875252	1060105
	70	GOBINDAGANNJ	9304	0.00985524	0.00020553	687463	907088	1130392	1369130
	71	HARINAGAR	9737	0.01031390	0.00021509	719457	949303	1182999	1432848
	72	KALINAGAR	6931	0.00734165	0.00015311	512124	675734	842083	1019931
	73	NAGENDRA	7207	0.00763400	0.00015920	532518	702642	875616	1060546
	74	NAYATILLA	6705	0.00710226	0.00014811	495426	653700	814625	986674
	75	RAM KRISHNA NAGAR	8654	0.00916673	0.00019117	639435	843716	1051420	1273479
		AP Sub-Total	100573	0.10653175	0.00222166	7431236	9805303	12219139	14799821
KARIMGANJ	7	SOUTH KARIMGANJ AP							
	76	ANGURA	10707	0.01134137	0.00023652	791129	1043872	1300849	1575589
	77	BAGBARI	8458	0.00895912	0.00018684	624953	824608	1027607	1244637
	78	BAKARSHAL NAIRGRAM	8683	0.00919745	0.00019181	641578	846544	1054943	1277747
	79	BAZARGHAT	8640	0.00915190	0.00019086	638401	842352	1049719	1271419
	80	FARAMPASHA	11385	0.01205954	0.00025150	841226	1109974	1383223	1675360
	81	FATEPUR	10470	0.01109033	0.00023128	773618	1020766	1272055	1540713
	82	JANAKALAYAN	9854	0.01043783	0.00021768	728102	960710	1197214	1450065
	83	JATKAPAN BARKATPUR	8479	0.00898136	0.00018730	626505	826655	1030158	1247727
	84	KALIGANJ	12887	0.01365053	0.00028467	952207	1256410	1565709	1896387
	85	KANISHAIL SARIFNAGAR	9500	0.01006286	0.00020986	701945	926197	1154205	1397973
	86	KEOTKONA	12560	0.01330415	0.00027745	928046	1224530	1525980	1848267
	87	KRISHNA NAGAR	9533	0.01009781	0.00021058	704384	929414	1158214	1402829
	88	LONGAI GHAT	9031	0.00956607	0.00019950	667291	880472	1097223	1328957
	89	MONOSANGAN	8877	0.00940294	0.00019609	655912	865458	1078513	1306295
	90	NILAMBAZAR	11240	0.01190595	0.00024829	830512	1095837	1365606	1654022
	91	PIRER CHAK	10182	0.01078526	0.00022492	752338	992688	1237064	1498332

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	92	SARISHA - CHARAKURI	9282	0.00983194	0.00020504	685837	904943	1127719	1365893
	93	SINGARIA	9194	0.00973873	0.00020310	679335	896363	1117027	1352943
	94	SRIMANTA KANISHAIL	8717	0.00923346	0.00019256	644090	849859	1059074	1282750
	95	SUBHASH NAGAR	11394	0.01206907	0.00025169	841891	1110851	1384317	1676684
	96	SUPRAKANDI	10504	0.01112634	0.00023203	776130	1024081	1276186	1545716
		AP Sub-Total	209577	0.22199401	0.00462956	15485430	20432582	25462604	30840306
		KARIMGANJ ZP	944066	1.00000000	0.02085446	69756069	92041140	114699506	138924042
LAKHIMPUR	1	BIHPURIA AP							
	1	BADATI JAMUGURI	7288	0.00895489	0.00017133	573087	756173	942324	1141343
	2	BAHGORA DHUNAGURI	10239	0.01258083	0.00024071	805138	1062356	1323883	1603487
	3	BIHPURIA	8869	0.01089749	0.00020850	697408	920210	1146745	1388937
	4	PUB-DIKRONG	10130	0.01244690	0.00023814	796566	1051047	1309790	1586417
		AP Sub-Total	36526	0.04488012	0.00085868	2872200	3789786	4722742	5720185
LAKHIMPUR	2	BOGINODI AP							
	5	BAGINODI	11394	0.01400000	0.00026786	895960	1182194	1473222	1784367
	6	BHIMPARA	18111	0.02225330	0.00042577	1424147	1879122	2341718	2836288
	7	CHAULDHOWA	14653	0.01800439	0.00034447	1152230	1520334	1894605	2294745
	8	KADAM	13563	0.01666509	0.00031885	1066518	1407240	1753670	2124045
	9	NA-KADAM	8766	0.01077093	0.00020608	689309	909524	1133427	1372807
	10	SIRAJULI	7067	0.00868334	0.00016614	555709	733242	913750	1106733
	11	THOWTHOWNI	9858	0.01211269	0.00023175	775178	1022825	1274620	1543820
	12	UKHAMATI	9610	0.01180797	0.00022592	755676	997094	1242555	1504982
		AP Sub-Total	93022	0.11429772	0.00218683	7314728	9651575	12027566	14567788
LAKHIMPUR	3	DHAKUAKHANA AP							
	13	CHAIGURI	7866	0.00966509	0.00018492	618538	816143	1017059	1231862
	14	DANCDHARA	7709	0.00947218	0.00018123	606193	799854	996759	1207274
	15	DHAKUAKHANA	5666	0.00696191	0.00013320	445542	587881	732603	887329
	16	DHENUKHANA BATAMARI	6132	0.00753449	0.00014416	482186	636231	792856	960307
	17	DIMORUGURI	9272	0.01139266	0.00021797	729098	962024	1198852	1452049
	18	GANDHIA	6264	0.00769668	0.00014726	492566	649927	809923	980979
	19	HARHI	4940	0.00606986	0.00011613	388454	512554	638733	773633
	20	KHERKATI	10443	0.01283149	0.00024550	821179	1083522	1350260	1635435
	21	MATMORA	8596	0.01056205	0.00020208	675941	891885	1111446	1346184
	22	PACHIM DHAKUAKHANA	9451	0.01161261	0.00022218	743174	980596	1221996	1480082
	23	PUB-DHAKUAKHANA	11651	0.01431578	0.00027390	916169	1208859	1506452	1824615
	24	UTTAR DHAKUAKHANA	8901	0.01093681	0.00020925	699925	923531	1150882	1393949
		AP Sub-Total	96891	0.11905163	0.00227779	7618965	10053006	12527820	15173696
LAKHIMPUR	4	GHILAMORA AP							
	25	BILMUKH	7089	0.00871038	0.00016665	557439	735525	916594	1110179
	26	BORDAIBAM	6115	0.00751360	0.00014376	480849	634467	790658	957645
	27	BORKHAMUKH	7259	0.00891926	0.00017065	570807	753164	938575	1136802
	28	DEOLIA	6460	0.00793751	0.00015187	507978	670263	835266	1011674
	29	GHILAMORA	8113	0.00996858	0.00019073	637961	841771	1048995	1270543
	30	KEKURI	4490	0.00551694	0.00010555	353068	465864	580548	703160
	31	MORNOI	5463	0.00671248	0.00012843	429580	566818	706355	855538
	32	SONARI	6272	0.00770651	0.00014745	493195	650757	810958	982232
	33	SUBANSIRI	11810	0.01451115	0.00027764	928672	1225356	1527010	1849515
		AP Sub-Total	63071	0.07749642	0.00148272	4959550	6543984	8154959	9877287
LAKHIMPUR	5	KARUNABARI AP							
	34	BANGALMORA	15763	0.01936827	0.00037057	1239514	1635503	2038126	2468578
	35	BORCHALLA MOGHULI	14819	0.01820836	0.00034838	1165283	1537558	1916068	2320742
	36	DAKHIN LALUK	11549	0.01419045	0.00027150	908149	1198276	1493264	1808641

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	37	DIKRONG	10803	0.01327383	0.00025396	849487	1120874	1396807	1691813
	38	HARMOTI	19430	0.02387397	0.00045677	1527866	2015976	2512262	3042851
	39	JUBA NAGAR	15019	0.01845410	0.00035308	1181010	1558309	1941928	2352063
	40	NIZ LALUK	12568	0.01544252	0.00029546	988277	1304003	1625018	1968222
	41	PAVA	13014	0.01599052	0.00030594	1023348	1350278	1682685	2038068
	42	TINTHENGLIA	13023	0.01600158	0.00030615	1024056	1351212	1683849	2039478
	43	UTTAR LALUK	10616	0.01304406	0.00024957	834783	1101472	1372628	1662528
		AP Sub-Total	136604	0.16784767	0.00321139	10741772	14173462	17662635	21392984
LAKHIMPUR	6	LAKHIMPUR AP							
	44	AZAD	9037	0.01110392	0.00021245	710619	937641	1168467	1415247
	45	BOGOLIJAN	11470	0.01409338	0.00026965	901936	1190079	1483049	1796269
	46	CHABOTI	17621	0.02165122	0.00041425	1385617	1828282	2278361	2759551
	47	GHUNASUTI	11483	0.01410936	0.00026995	902959	1191428	1484730	1798305
	48	JOYHING	8286	0.01018115	0.00019479	651565	859721	1071364	1297636
	49	KAMALABARIA	13369	0.01642672	0.00031429	1051263	1387112	1728586	2093663
	50	LAKHIMPUR	14603	0.01794296	0.00034330	1148298	1515146	1888140	2286915
	51	UJJALPUR	10391	0.01276760	0.00024428	817090	1078127	1343536	1627291
	52	UTTAR TELAHI	8841	0.01086309	0.00020784	695207	917305	1143124	1384552
		AP Sub-Total	105101	0.12913939	0.00247079	8264553	10904842	13589358	16459430
LAKHIMPUR	7	NARAYANPUR AP							
	53	BHULABORI	11142	0.01369037	0.00026193	876144	1156047	1440639	1744902
	54	BORBALI	8801	0.01081394	0.00020690	692061	913155	1137952	1378288
	55	DAKHIN NARAYANPUR	7522	0.00924241	0.00017683	591488	780451	972580	1177989
	56	DHALPUR	8009	0.00984080	0.00018828	629783	830980	1035548	1254256
	57	GANAKDOLANI	8122	0.00997964	0.00019094	638669	842705	1050159	1271953
	58	JAMUGURI	7918	0.00972898	0.00018614	622627	821539	1023782	1240005
	59	NARAYANPUR	4881	0.00599737	0.00011475	383814	506432	631104	764393
	60	PANBARI	9858	0.01211269	0.00023175	775178	1022825	1274620	1543820
	61	PATHALI PAHAR	9750	0.01197999	0.00022921	766685	1011619	1260656	1526907
	62	PICHALA	8598	0.01056451	0.00020213	676098	892093	1111705	1346497
	63	PUB-NARAYANPUR	7535	0.00925838	0.00017714	592510	781800	974261	1180025
	64	RAJGARH	9843	0.01209426	0.00023140	773998	1021269	1272681	1541471
	65	RANGATI	7113	0.00873986	0.00016722	559326	738015	919697	1113937
	66	SIMALUGURI	8761	0.01076479	0.00020596	688916	909005	1132780	1372024
		AP Sub-Total	117853	0.14480799	0.00277058	9267299	12227936	15238167	18456468
LAKHIMPUR	8	NOWBOICHA AP							
	67	DEJOO	12578	0.01545480	0.00029569	989063	1305041	1626311	1969788
	68	DOLOHAT SUNAPUR	13991	0.01719098	0.00032891	1100174	1451648	1809009	2191072
	69	MADHYA-NOWBOICHA	8323	0.01022661	0.00019566	654474	863560	1076148	1303430
	70	NOWBOICHA	9966	0.01224539	0.00023429	783670	1034031	1288585	1560734
	71	PACHIM NOWBOICHA	9265	0.01138406	0.00021781	728548	961298	1197947	1450953
	72	PAHUMORA	11869	0.01458364	0.00027903	933312	1231478	1534639	1858755
	73	PHULBARI	9346	0.01148359	0.00021971	734917	969702	1208420	1463638
	74	RAMPUR BOGIBIL	11644	0.01430718	0.00027374	915619	1208133	1505547	1823518
	75	RANGANADI	9146	0.01123785	0.00021501	719190	948951	1182560	1432317
	76	SINGRA	10999	0.01351466	0.00025857	864900	1141210	1422150	1722508
		AP Sub-Total	107127	0.13162878	0.00251842	8423866	11115051	13851316	16776713
LAKHIMPUR	9	TELAHI AP							
	77	LUIT KHABOLU	14492	0.01780657	0.00034069	1139570	1503630	1873788	2269532
	78	MADHYA TELAHI	8077	0.00992435	0.00018988	635130	838036	1044341	1264905
	79	PACHIM TELAHI	10058	0.01235844	0.00023645	790905	1043576	1300480	1575141
	80	PANIGAON	12078	0.01484044	0.00028394	949746	1253163	1561662	1891485

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	81	PUB TELAHI	12957	0.01592049	0.00030460	1018866	1344364	1675315	2029142
		AP Sub-Total	57662	0.07085028	0.00135556	4534216	5982769	7455586	9030206
		LAKHIMPUR ZP	813857	1.00000000	0.01913275	63997150	84442411	105230148	127454755
MARIGAON	1	BATABRABA (PART) AP							
	1	SILPUKHURI	8683	0.01188467	0.00021323	713240	941099	1172776	1420466
		AP Sub-Total	8683	0.01188467	0.00021323	713240	941099	1172776	1420466
MARIGAON	2	BHURBANDHA AP							
	2	AZARBARI	7456	0.01020524	0.00018310	612451	808112	1007050	1219739
	3	BAGHARA	8998	0.01231582	0.00022097	739114	975240	1215321	1471997
	4	BARANGABARI	8836	0.01209409	0.00021699	725807	957682	1193441	1445495
	5	BHURBANDHA	9031	0.01236099	0.00022178	741825	978817	1219779	1477396
	6	DANDUA	8479	0.01160545	0.00020822	696483	918989	1145222	1387093
	7	DIGHALBORI	9569	0.01309736	0.00023499	786017	1037127	1292444	1565408
	8	HABIBARANGABARI	6697	0.00916638	0.00016446	550105	725848	904535	1095573
	9	KONWARGAON	8782	0.01202018	0.00021566	721372	951829	1186147	1436661
	10	MANIPUR	10821	0.01481101	0.00026574	888859	1172824	1461546	1770225
	11	MIKIRBHETA	6069	0.00830681	0.00014904	498520	657783	819714	992837
	12	RANGADARIA	9348	0.01279488	0.00022956	767864	1013175	1262594	1529254
	13	SOLMARI	7969	0.01090740	0.00019570	654590	863713	1076339	1303661
	14	TARABORI	8927	0.01221864	0.00021922	733282	967545	1205732	1460382
		AP Sub-Total	110982	0.15190424	0.00272543	9116290	12028684	14989864	18155723
MARIGAON	3	DOLONGGHAT (PART) AP							
	15	BHAKATGAON	7891	0.01080064	0.00019378	648183	855259	1065804	1290901
	16	BORCHILA	8414	0.01151648	0.00020663	691143	911944	1136443	1376460
	17	CHABUKDHARA	9149	0.01252250	0.00022468	751518	991606	1235716	1496700
	18	PAGHALI	11278	0.01543652	0.00027696	926398	1222356	1523271	1844986
		AP Sub-Total	36732	0.05027614	0.00090204	3017242	3981165	4961234	6009047
MARIGAON	4	KAPILI AP							
	19	BORBHAGIA	8671	0.01186825	0.00021294	712254	939799	1171155	1418503
	20	CHARAIBAHAI	7695	0.01053237	0.00018897	632083	834016	1039331	1258837
	21	JALUGUTI	8751	0.01197774	0.00021490	718825	948469	1181960	1431590
	22	KALMOUBARI	8135	0.01113461	0.00019977	668226	881705	1098760	1330818
	23	MIKIRGAON	8246	0.01128654	0.00020250	677343	893735	1113752	1348976
		AP Sub-Total	41498	0.05679950	0.00101908	3408731	4497723	5604957	6788724
MARIGAON	5	LAHARIGHAT AP							
	24	AMARAGURI	6673	0.00913353	0.00016387	548134	723247	901294	1091647
	25	BALIDUNGA	6362	0.00870785	0.00015623	522588	689540	859288	1040770
	26	BARALIMARI	10068	0.01378036	0.00024724	827006	1091211	1359842	1647040
	27	BHURAGAON	8758	0.01198733	0.00021507	719400	949228	1182906	1432735
	28	BOALGURI	9233	0.01263747	0.00022674	758418	1000710	1247062	1510441
	29	BORCHALA	9938	0.01360243	0.00024405	816328	1077121	1342283	1625773
	30	BORDOWATUP	10980	0.01502864	0.00026964	901920	1190057	1483022	1796236
	31	DHUMKURA	6957	0.00952225	0.00017085	571462	754028	939652	1138107
	32	DHUPGURI	6762	0.00925534	0.00016606	555445	732893	913314	1106206
	33	HAIBARGAON	5200	0.00711739	0.00012770	427139	563597	702342	850676
	34	JARIBOR	8748	0.01197364	0.00021483	718579	948144	1181555	1431099
	35	KACHARIBORI	8599	0.01176970	0.00021117	706340	931995	1161430	1406724
	36	KATHANI	6045	0.00827396	0.00014845	496549	655182	816472	988911
	37	KUSHTOLI	8238	0.01127559	0.00020230	676686	892868	1112671	1347668
	38	LAHARIGHAT	6280	0.00859562	0.00015422	515852	680652	848213	1027355
	39	LAOBHURUNGA	4795	0.00656305	0.00011775	393871	519702	647640	784422
	40	NAGABANDHA	9866	0.01350388	0.00024228	810414	1069318	1332558	1613995

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	41	NIZ-GERUA	8213	0.01124137	0.00020169	674633	890159	1109295	1343578
	42	NIZ-SHAHARIA	7667	0.01049404	0.00018828	629783	830981	1035549	1254257
	43	PAVAKATI	7686	0.01052005	0.00018875	631344	833040	1038115	1257365
	44	RAJAGADHUWA	7039	0.00963448	0.00017286	578198	762916	950728	1151521
	45	TENGAGURI	8437	0.01154796	0.00020719	693033	914437	1139549	1380222
	46	TINSUKIA MAHMARA	8530	0.01167526	0.00020947	700672	924516	1152111	1395436
	47	TULSHIBORI	6349	0.00869006	0.00015591	521520	688131	857532	1038643
		AP Sub-Total	187423	0.25653123	0.00460262	15395311	20313674	25314423	30660829
MARIGAON	6	MAYONG AP							
	48	AHATGURI	8742	0.01196543	0.00021468	718086	947494	1180745	1430118
	49	BAGHJAP	8037	0.01100047	0.00019737	660176	871083	1085523	1314786
	50	BAHABARJARI	6810	0.00932104	0.00016724	559387	738096	919798	1114059
	51	BARPAK	7365	0.01008069	0.00018087	604976	798249	994759	1204852
	52	BURABURI	8896	0.01217621	0.00021846	730736	964185	1201545	1455311
	53	BURGAON	8536	0.01168347	0.00020962	701165	925167	1152921	1396418
	54	DAKSHIN DHARAMTUL	8191	0.01121126	0.00020115	672826	887774	1106323	1339979
	55	DEOSAL	8911	0.01219674	0.00021883	731968	965811	1203571	1457765
	56	DUNGABARI	7993	0.01094025	0.00019629	656561	866314	1079580	1307588
	57	GAGALMARI	10418	0.01425942	0.00025584	855756	1129146	1407115	1704297
	58	GAGALMARI ASHIGARH	6477	0.00886526	0.00015906	532034	702004	874821	1059583
	59	GARMARI	10120	0.01385153	0.00024852	831278	1096847	1366865	1655547
	60	GHAGUA	10362	0.01418277	0.00025446	851156	1123076	1399551	1695136
	61	GOVA	8218	0.01124821	0.00020181	675043	890701	1109970	1344396
	62	JAGIBHAKATGAON	7989	0.01093477	0.00019619	656233	865881	1079040	1306933
	63	JAGIROAD*	33570	0.04594822	0.00082439	2757509	3638454	4534156	5491770
	64	JHARGAON	8874	0.01214610	0.00021792	728929	961801	1198573	1451712
	65	KURANIBORI	8242	0.01128106	0.00020240	677015	893302	1113212	1348322
	66	LEHPATI	6747	0.00923481	0.00016569	554212	731268	911288	1103753
	67	MANAHA	9060	0.01240068	0.00022249	744207	981960	1223695	1482140
	68	MAYONG	9081	0.01242942	0.00022301	745932	984236	1226532	1485575
	69	NELIE	10571	0.01446883	0.00025960	868324	1145728	1427780	1729327
	70	PABHAKATI	9534	0.01304946	0.00023413	783142	1033334	1287717	1559682
	71	PALIGURI	8979	0.01228981	0.00022050	737554	973181	1212755	1468889
	72	SILSANG	8575	0.01173685	0.00021058	704368	929394	1158189	1402798
	73	TELAHI	6444	0.00882009	0.00015825	529323	698427	870364	1054184
	74	UTTAR DHARAMTUL	8406	0.01150553	0.00020643	690486	911077	1135362	1375151
		AP Sub-Total	255148	0.34922838	0.00626577	20958382	27653987	34461749	41740070
MARIGAON	7	MOIRABARI AP							
	75	BORBORI	7095	0.00971113	0.00017423	582798	768985	958291	1160682
	76	BORCHAPARI	7449	0.01019566	0.00018293	611876	807353	1006105	1218594
	77	DATIALBORI	7609	0.01041466	0.00018686	625019	824695	1027715	1244769
	78	DOLOIGAON	9309	0.01274150	0.00022860	764660	1008948	1257327	1522874
	79	GARIABORI	7416	0.01015049	0.00018212	609166	803777	1001647	1213195
	80	HATIMURIA	8618	0.01179570	0.00021164	707900	934054	1163996	1409832
	81	LENGRIBORI	9795	0.01340670	0.00024054	804581	1061622	1322969	1602380
	82	LUCHANABORI	8391	0.01148500	0.00020606	689254	909451	1133336	1372697
	83	MOIRABARI	9921	0.01357916	0.00024363	814931	1075279	1339987	1622992
	84	TATIKATA	8544	0.01169442	0.00020982	701822	926034	1154002	1397727
	85	ULUBARI	5992	0.00820142	0.00014715	492195	649438	809314	980241
		AP Sub-Total	90139	0.12337583	0.00221358	7404203	9769635	12174689	14745983
		MARIGOAN ZP	730605	1.00000000	0.01794176	60013400	79185967	98679692	119520842
NAGAON	1	BAJIAGAON AP							

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	1	AMLOKHI	10396	0.00495721	0.00018832	629909	831147	1035756	1254508
	2	BAJIAGAON	9121	0.00434924	0.00016522	552655	729213	908728	1100651
	3	BHARAGURI	5452	0.00259972	0.00009876	330345	435881	543184	657905
	4	KANUAMARI	11602	0.00553228	0.00021017	702983	927566	1155910	1400039
	5	KHATAWAL	8242	0.00393010	0.00014930	499395	658938	821153	994580
	6	KUHUMTOLI	9783	0.00466491	0.00017722	592767	782139	974683	1180536
	7	MOWAMARI	11286	0.00538160	0.00020444	683836	902302	1124427	1361906
	8	NIZ BHELOUGURI	6261	0.00298548	0.00011342	379363	500559	623785	755529
	9	RANGGARH	5742	0.00273801	0.00010401	347916	459066	572077	692900
	10	SAMAGURI	6203	0.00295783	0.00011236	375849	495922	618007	748530
	11	SUTARGAON	3738	0.00178242	0.00006771	226491	298848	372418	451073
	12	UDMARI	7711	0.00367690	0.00013968	467221	616485	768249	930503
		AP Sub-Total	95537	0.04555570	0.00173061	5788731	7638065	9518377	11528659
NAGAON	2	BARHAMPUR AP							
	13	BALIJURI	6108	0.00291253	0.00011064	370093	488327	608542	737066
	14	BAMUNI	6028	0.00287438	0.00010919	365246	481931	600571	727412
	15	BARBARI	7878	0.00375653	0.00014271	477340	629836	784887	950655
	16	BARHAMPUR	9285	0.00442744	0.00016819	562592	742324	925067	1120441
	17	CHALCHALI	6705	0.00319720	0.00012146	406266	536056	668021	809107
	18	CHAPANALA	7445	0.00355006	0.00013486	451104	595219	741747	898404
	19	HALOWAGAON	5956	0.00284005	0.00010789	360883	476175	593398	718724
	20	KATANIGAON	6979	0.00332785	0.00012642	422868	557962	695320	842171
	21	PURANIGUDAM	4681	0.00223208	0.00008479	283629	374240	466369	564867
	22	SUTARGAON	5369	0.00256014	0.00009726	325316	429245	534915	647889
	23	URIAGAON	6743	0.00321532	0.00012215	408569	539095	671807	813693
		AP Sub-Total	73177	0.03489360	0.00132557	4433905	5850411	7290644	8830429
NAGAON	3	BATADRABA AP							
	24	AMLOKHI	6928	0.00330354	0.00012550	419778	553885	690239	836017
	25	BATADRABA	5904	0.00281525	0.00010695	357732	472018	588217	712449
	26	BHOMORAGURI	8380	0.00399590	0.00015180	507757	669971	834902	1011233
	27	BILATIA	7732	0.00368691	0.00014006	468494	618164	770341	933037
	28	DHANIABHETI	7379	0.00351859	0.00013367	447105	589942	735172	890440
	29	DHUPAGURI	6910	0.00329495	0.00012517	418687	552446	688445	833845
	30	KADAMONI	8682	0.00413991	0.00015727	526055	694115	864990	1047676
	31	KANDHULIMARI	8173	0.00389720	0.00014805	495214	653421	814278	986254
	32	KATAHGURI	7161	0.00341464	0.00012972	433896	572513	713452	864134
	33	RAMPUR SATRA	10056	0.00479509	0.00018216	609308	803965	1001882	1213480
	34	SAHARIA	7212	0.00343896	0.00013064	436986	576590	718534	870288
	35	SOLOGURI	8282	0.00394917	0.00015003	501819	662136	825138	999407
	36	TUKTUKI	6568	0.00313187	0.00011898	397965	525103	654372	792575
	37	UPPAR DUMDUMIA	3544	0.00168991	0.00006420	214736	283338	353090	427662
		AP Sub-Total	102911	0.04907191	0.00186419	6235533	8227607	10253051	12418495
NAGAON	4	BINNAKANDI AP							
	38	AKASHIGANGA	6637	0.00316478	0.00012023	402146	530620	661246	800901
	39	AKCHEK PATTAR	8403	0.00400687	0.00015222	509150	671809	837193	1014008
	40	AMBARI	6495	0.00309706	0.00011765	393542	519267	647099	783766
	41	BALIRAM	3964	0.00189019	0.00007181	240185	316917	394934	478345
	42	BARBALI	10197	0.00486232	0.00018471	617852	815238	1015930	1230494
	43	BARUNGATOLI	8501	0.00405360	0.00015399	515088	679644	846957	1025834
	44	BHELUGURI	11066	0.00527669	0.00020046	670506	884713	1102509	1335358
	45	BORHAWAR	13970	0.00666143	0.00025306	846463	1116884	1391835	1685790
	46	CHANGMAJI	7872	0.00375367	0.00014260	476976	629357	784290	949931

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	47	CHARING PATHAR	11555	0.00550987	0.00020931	700135	923808	1151228	1394367
	48	CHOUHURY BAZAR	10626	0.00506688	0.00019249	643845	849536	1058671	1282263
	49	DOBOKA	9542	0.00454999	0.00017285	578164	762871	950672	1151454
	50	JAMUNA	10978	0.00523473	0.00019886	665174	877678	1093741	1324739
	51	JAMUNAMUKH	9113	0.00434543	0.00016508	552170	728573	907931	1099686
	52	JAYANAGAR	9773	0.00466014	0.00017703	592161	781339	973687	1179329
	53	KAPAHBARI	9477	0.00451900	0.00017167	574226	757674	944196	1143610
	54	KOROIANI	8890	0.00423909	0.00016104	538659	710745	885713	1072776
	55	MURAJHAR	10886	0.00519086	0.00019720	659599	870322	1084575	1313637
	56	NAGAYA PAM	8318	0.00396634	0.00015068	504000	665014	828725	1003751
	57	NAMATI	10008	0.00477220	0.00018129	606400	800127	997100	1207687
	58	NILBAGAN	10543	0.00502731	0.00019098	638816	842900	1050402	1272247
	59	SAMARALI	9202	0.00438787	0.00016669	557563	735689	916798	1110425
	60	SARLOK	10812	0.00515558	0.00019586	655115	864406	1077203	1304708
	61	SUTARGAON	10429	0.00497295	0.00018892	631909	833786	1039044	1258490
		AP Sub-Total	227257	0.10836484	0.00411667	13769845	18168917	22641677	27423599
NAGAON	5	DHALPUKHURI AP							
	62	BALUHANDER	3658	0.00174427	0.00006626	221644	292453	364448	441419
	63	BHALUKMARI	10686	0.00509549	0.00019357	647481	854333	1064649	1289503
	64	BORDOLONG	11444	0.00545694	0.00020730	693409	914934	1140169	1380972
	65	DHALPUKHURI	11445	0.00545741	0.00020732	693470	915014	1140268	1381093
	66	FORMAPAR	11451	0.00546028	0.00020743	693833	915493	1140866	1381817
	67	KUMURAKATA	7254	0.00345898	0.00013140	439531	579948	722718	875356
	68	LANKA BHETA	4005	0.00190974	0.00007255	242669	320195	399019	483292
	69	LASKAR PATHAR	14626	0.00697424	0.00026494	886211	1169331	1457192	1764951
	70	MILIK BASTI	11440	0.00545503	0.00020723	693167	914614	1139770	1380490
	71	NANDAPUR	5674	0.00270558	0.00010278	343796	453629	565302	684694
	72	PADUM PUKHURI	7708	0.00367547	0.00013963	467039	616245	767950	930141
	73	SINGARI BASTI	6790	0.00323773	0.00012300	411416	542852	676490	819364
		AP Sub-Total	106181	0.05063117	0.00192343	6433667	8489040	10578842	12813093
NAGAON	6	DOLONGGHAT AP							
	74	AIBHETIA	5117	0.00243998	0.00009269	310047	409098	509808	617480
	75	HATIJJUUA	5615	0.00267745	0.00010171	340221	448912	559424	677574
	76	JAMUGURI KUJIDAH	5401	0.00257540	0.00009784	327255	431803	538103	651750
	77	KAKAMARI	6668	0.00317956	0.00012079	404024	533098	664335	804642
	78	MAJ JAJARI	6433	0.00306750	0.00011653	389785	514310	640922	776284
	79	NIZ HATICHUNG	6526	0.00311185	0.00011822	395420	521746	650187	787507
	80	RAIDONGIA	5274	0.00251485	0.00009554	319560	421650	525450	636425
		AP Sub-Total	41034	0.01956658	0.00074331	2486312	3280618	4088229	4951662
NAGAON	7	JUGIJAN AP							
	81	ASHINAGAR	8113	0.00386859	0.00014696	491579	648624	808300	979013
	82	BARAPHUTI	4416	0.00210572	0.00007999	267572	353054	439967	532888
	83	BORPUKHURI	10335	0.00492812	0.00018721	626213	826270	1029679	1247147
	84	DIMARU PAR	7218	0.00344182	0.00013075	437350	577070	719131	871012
	85	GOLAGHATIA BASTI	7358	0.00350858	0.00013329	445832	588263	733080	887906
	86	GOPAL NAGAR	8888	0.00423814	0.00016100	538537	710585	885514	1072534
	87	HAYANG	5644	0.00269128	0.00010224	341978	451231	562313	681074
	88	HINDU BLOCK	8907	0.00424720	0.00016135	539689	712104	887407	1074827
	89	ISLAM NAGAR	8630	0.00411511	0.00015633	522905	689958	859809	1041401
	90	KANDHULIMARI	10515	0.00501395	0.00019047	637120	840661	1047612	1268868
	91	PUB DHANIRAM PATHAR	10827	0.00516273	0.00019613	656024	865605	1078697	1306518
	92	RADHANAGAR	11056	0.00527192	0.00020027	669900	883914	1101512	1334152

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	93	RAJBARI	5935	0.00283004	0.00010751	359611	474496	591306	716189
		AP Sub-Total	107842	0.05142320	0.00195351	6534310	8621835	10744328	13013530
NAGAON	8	JURIA AP							
	94	ALITANGONI JAMUGURI	6458	0.00307942	0.00011698	391300	516309	643412	779301
	95	BAGARIGURI	6979	0.00332785	0.00012642	422868	557962	695320	842171
	96	BALIKATIA	8815	0.00420333	0.00015968	534114	704748	878241	1063725
	97	BARALIMARI FURHANIATI	10461	0.00498821	0.00018950	633848	836344	1042232	1262352
	98	CHATIAN	10156	0.00484277	0.00018397	615367	811960	1011845	1225547
	99	DAGAON DHINGGAON	7760	0.00370027	0.00014057	470190	620402	773131	936416
	100	DHINGBORI CHAPARI	9696	0.00462342	0.00017564	587495	775183	966015	1170038
	101	GODAIMARI	12677	0.00604488	0.00022964	768119	1013510	1263013	1529761
	102	JANGANI KALADUBA	8614	0.00410749	0.00015604	521935	688679	858215	1039470
	103	JARAMARI LONGIA	10916	0.00520517	0.00019774	661417	872721	1087564	1317258
	104	JURIA	9786	0.00466634	0.00017727	592949	782379	974982	1180898
	105	KACHARIGAON	6844	0.00326348	0.00012398	414688	547169	681870	825880
	106	KANDHULIMARI PARAMAI BHETI	8458	0.00403310	0.00015321	512483	676207	842673	1020645
	107	MAHERIPAR	7496	0.00357438	0.00013579	454194	599296	746829	904559
	108	MAHGURI	10722	0.00511266	0.00019422	649662	857211	1068236	1293847
	109	MELEKADHING MUKUNDA ATI	7931	0.00378180	0.00014367	480551	634074	790168	957051
	110	PATIA CHAPORI ROUMARI	9378	0.00447179	0.00016988	568227	749760	934333	1131664
	111	SINGIA	8383	0.00399734	0.00015185	507939	670210	835201	1011595
	112	SONAIBERA SIMOLUTOLI	8202	0.00391103	0.00014858	496972	655740	817167	989753
	113	SUTIRPAR	12914	0.00615789	0.00023393	782479	1032458	1286625	1558361
	114	TELIA BEBEJIA	3985	0.00190020	0.00007219	241457	318596	397027	480879
	115	TINSUKIA	8962	0.00427342	0.00016234	543021	716501	892887	1081464
		AP Sub-Total	195593	0.09326623	0.00354309	11851275	15637419	19486984	23602635
NAGAON	9	KALIABOR AP							
	116	AMGURI	7185	0.00342608	0.00013015	435350	574432	715844	867030
	117	HATBOR	9051	0.00431586	0.00016396	548414	723616	901754	1092204
	118	JAKHALABANDHA	9956	0.00474740	0.00018035	603249	795970	991919	1201412
	119	KUTHORI	10649	0.00507785	0.00019290	645239	851374	1060963	1285038
	120	KUWARITOL	7625	0.00363589	0.00013812	462010	609609	759681	920125
	121	MAJ PUBTHORIA	11440	0.00545503	0.00020723	693167	914614	1139770	1380490
	122	PUB PUBTHORIA	5771	0.00275183	0.00010454	349674	461384	574966	696399
	123	SEKONI BORHOLA	11082	0.00528432	0.00020075	671475	885992	1104103	1337289
	124	UTTAR PACHIM PUBTHORIA	9369	0.00446750	0.00016972	567682	749040	933436	1130578
	125	UTTAR PUBTHARIA	7100	0.00338555	0.00012861	430200	567636	707375	856773
		AP Sub-Total	89228	0.04254733	0.00161633	5406459	7133668	8889810	10767338
NAGAON	10	KAPILI PT. I AP							
	126	BARAPUJIA	6535	0.00311614	0.00011838	395966	522465	651084	788593
	127	JARABARI	7293	0.00347758	0.00013211	441894	583066	726604	880062
	128	MONIPURTUP	9692	0.00462152	0.00017557	587253	774863	965617	1169555
		AP Sub-Total	23520	0.01121524	0.00042606	1425112	1880395	2343304	2838210
NAGAON	11	KATHIATOLI AP							
	129	BAKULGURI	10004	0.00477029	0.00018122	606157	799807	996701	1207205
	130	BARPATHAR	6822	0.00325299	0.00012358	413355	545410	679678	823226
	131	CHANG CHAKI	6012	0.00286675	0.00010890	364276	480652	598977	725481
	132	CHANG KHOLA	9038	0.00430966	0.00016372	547626	722577	900458	1090635
	133	DAKHIN NONOI	6434	0.00306798	0.00011655	389846	514390	641021	776405
	134	DEV NARIKALI	8124	0.00387383	0.00014716	492245	649504	809396	980341
	135	GARJAIPAM	11412	0.00544168	0.00020672	691470	912375	1136981	1377111
	136	GARUKHUNDA	5828	0.00277901	0.00010557	353127	465941	580645	703278

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	137	JURIPAR	8426	0.00401784	0.00015263	510544	673648	839485	1016784
	138	KACHUA	12330	0.00587942	0.00022335	747093	985768	1228441	1487888
	139	KANDALI	8827	0.00420905	0.00015990	534841	705708	879436	1065173
	140	LONGJUP	20720	0.00988009	0.00037533	1255456	1656538	2064339	2500328
	141	MADHABPARA	12551	0.00598480	0.00022736	760484	1003437	1250460	1514557
	142	NAMBORLALUNG GAON	15088	0.00719454	0.00027331	914205	1206267	1503222	1820702
	143	NIZ KAMPUR	5662	0.00269986	0.00010256	343069	452670	564107	683246
	144	NIZ-KATHIATOLI	12377	0.00590183	0.00022420	749941	989526	1233124	1493560
	145	RANGALU	10916	0.00520517	0.00019774	661417	872721	1087564	1317258
	146	SINGIMARI	8443	0.00402595	0.00015294	511574	675007	841178	1018835
	147	TETELISORA	6495	0.00309706	0.00011765	393542	519267	647099	783766
		AP Sub-Total	185509	0.08845780	0.00336042	11240270	14831215	18482312	22385777
NAGAON	12	KHAGARIJAN AP							
	148	BARBHETI	7762	0.00370122	0.00014061	470311	620562	773330	936658
	149	BEBEJIA DEMOU BANGTHAI	7075	0.00337363	0.00012816	428685	565638	704884	853756
	150	BHAKAT GAON	12883	0.00614311	0.00023337	780600	1029980	1283537	1554620
	151	DIMARUGURI***	24029	0.01145795	0.00043528	1455953	1921089	2394016	2899632
	152	DIFALOO	10060	0.00479699	0.00018223	609551	804285	1002281	1213962
	153	HERAPATI	6693	0.00319148	0.00012124	405539	535097	666825	807659
	154	KACHAMARI	4926	0.00234891	0.00008923	298474	393828	490779	594431
	155	KENDUGURI	7848	0.00374223	0.00014216	475522	627438	781898	947035
	156	LAWGAON	12545	0.00598194	0.00022725	760120	1002957	1249862	1513833
	157	RANGAGARA HUJ	5270	0.00251294	0.00009546	319317	421330	525052	635942
	158	SENCOWA	6385	0.00304461	0.00011566	386877	510473	636139	770492
		AP Sub-Total	105476	0.05029500	0.00191066	6390950	8432676	10508603	12728020
NAGAON	13	LAWKHOWA AP							
	159	AMBAGAN	7450	0.00355245	0.00013495	451407	595618	742246	899008
	160	BHATIAKHALI	8064	0.00384522	0.00014608	488610	644707	803419	973101
	161	BHURBANDHA	12379	0.00590278	0.00022424	750062	989686	1233323	1493801
	162	KATHPARA	8412	0.00401116	0.00015238	509696	672529	838090	1015094
	163	KAWAIMARI	9117	0.00434733	0.00016515	552413	728893	908329	1100168
	164	LAILURI	6043	0.00288153	0.00010947	366154	483130	602066	729222
	165	LAWKHOWA	6865	0.00327349	0.00012436	415961	548848	683962	828415
	166	MAGURMARI	7703	0.00367309	0.00013954	466736	615845	767452	929538
	167	SALPARA	8227	0.00392295	0.00014903	498486	657738	819658	992770
	168	SINGIMARI	7623	0.00363494	0.00013809	461889	609449	759482	919884
	169	TUBUKI JARONI	6803	0.00324393	0.00012323	412204	543891	677785	820933
		AP Sub-Total	88686	0.04228888	0.00160651	5373619	7090336	8835810	10701934
NAGAON	14	LUMDING AP							
	170	DAKHIN LUMDING*	33946	0.01618675	0.00061492	2056839	2713941	3382049	4096338
	171	DERO PATHAR	6045	0.00288249	0.00010950	366276	483290	602265	729463
	172	KAKI THAISUPER	14666	0.00699331	0.00026567	888635	1172529	1461178	1769778
	173	KAKI TONGIA	9124	0.00435067	0.00016528	552837	729453	909027	1101013
	174	KHAGARIJAN	9167	0.00437118	0.00016606	555442	732890	913311	1106202
	175	NAKHUTI	11173	0.00532771	0.00020239	676989	893268	1113169	1348270
	176	PACHIM LUMDING	9714	0.00463201	0.00017597	588586	776622	967808	1172210
	177	PUB LUMDING	7720	0.00368119	0.00013984	467766	617204	769146	931589
	178	SARKE BASTI	8603	0.00410224	0.00015584	521269	687799	857119	1038143
		AP Sub-Total	110158	0.05252755	0.00199547	6674639	8806996	10975072	13293007
NAGAON	15	MOIRABARI (PART)AP							
	179	BECHAMARI	6555	0.00312568	0.00011874	397177	524064	653076	791006
	180	BORBHETI	8782	0.00418759	0.00015908	532115	702110	874953	1059743

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	181	LAHKARGHAT	8769	0.00418140	0.00015885	531327	701071	873658	1058174
	182	LALIPATHAR	6757	0.00322200	0.00012240	409417	540214	673202	815382
	183	MOIRADHOS	8449	0.00402881	0.00015305	511938	675487	841776	1019559
	184	NIZ-DHING	7423	0.00353957	0.00013446	449771	593460	739556	895750
		AP Sub-Total	46735	0.02228504	0.00084659	2831744	3736406	4656221	5639615
NAGAON	16	ODALI AP							
	185	AZARBARI	7707	0.00367499	0.00013961	466979	616165	767851	930021
	186	BAMUNGAON	13116	0.00625421	0.00023759	794718	1048608	1306751	1582736
	187	KANDURA BURAGAON	6097	0.00290728	0.00011044	369426	487448	607446	735738
	188	LANKAJAN	10700	0.00510217	0.00019383	648329	855452	1066044	1291192
	189	NO.1 KAKI	16278	0.00776197	0.00029487	986309	1301406	1621782	1964302
	190	ODALI	9502	0.00453092	0.00017212	575741	759673	946687	1146627
	191	PACHIM ODALI	12235	0.00583412	0.00022163	741337	978173	1218976	1476424
	192	PURANA KAKI	4100	0.00195504	0.00007427	248425	327790	408484	494756
	193	RANIPUKHURI	8562	0.00408269	0.00015510	518784	684521	853034	1033195
		AP Sub-Total	88297	0.042103391	0.001599464	5350048	7059236	8797054	10654992
NAGAON	17	PACHIM KALIABOR AP							
	194	ANJUKPANI	12371	0.00589897	0.00022410	749578	989046	1232526	1492836
	195	BORGHULI	13376	0.00637819	0.00024230	810472	1069395	1332655	1614111
	196	HATIGAON BAGICHA	10630	0.00506879	0.00019256	644088	849855	1059070	1282745
	197	KATHALGURI	9998	0.00476743	0.00018111	605794	799328	996103	1206481
	198	LAKHANABANDHA	7967	0.00379897	0.00014432	482733	636952	793754	961395
	199	NIZ-BORBHOGIA	9260	0.00441552	0.00016774	561077	740326	922576	1117424
	200	ROHDHALA	8768	0.00418092	0.00015883	531266	700991	873558	1058054
	201	SALONA BAGICHA	12410	0.00591756	0.00022480	751941	992164	1236412	1497542
		AP Sub-Total	84780	0.04042635	0.00153576	5136948	6778056	8446655	10230588
NAGAON	18	PAKHIMORIA AP							
	202	BENGENATI	5723	0.00272895	0.00010367	346765	457547	570184	690607
	203	BHUTAI PATHARI	5913	0.00281954	0.00010711	358278	472737	589114	713535
	204	CHUTA HAIBOR GAON*	11514	0.00549032	0.00020857	697651	920530	1147143	1389420
	205	DAKARGHAT	11602	0.00553228	0.00021017	702983	927566	1155910	1400039
	206	DAKHINPAT	10610	0.00505925	0.00019220	642876	848256	1057077	1280332
	207	DEWDHAR	9700	0.00462533	0.00017571	587738	775503	966414	1170520
	208	PAKHIMORIA	6966	0.00332166	0.00012619	422080	556923	694024	840602
	209	TULSHI DEWRI	11319	0.00539733	0.00020504	685835	904940	1127715	1365888
		AP Sub-Total	73347	0.03497466	0.00132865	4444205	5864002	7307582	8850943
NAGAON	19	RAHA AP							
	210	AMSOI	12787	0.00609733	0.00023163	774784	1022305	1273972	1543035
	211	AMTALA	9680	0.00461579	0.00017535	586526	773904	964421	1168107
	212	BAGALAJAN	10886	0.00519086	0.00019720	659599	870322	1084575	1313637
	213	CHAPARMAKH	6169	0.00294162	0.00011175	373789	493204	614619	744427
	214	DAKHIN JAJIAL	6570	0.00313283	0.00011901	398086	525263	654571	792816
	215	DIGHALDARI	6281	0.00299502	0.00011378	380575	502158	625778	757942
	216	DIGHALIATI	7742	0.00369168	0.00014024	469099	618963	771338	934244
	217	GHAHI	7503	0.00357772	0.00013591	454618	599856	747526	905403
	218	HATBOR	6125	0.00292063	0.00011095	371123	489686	610235	739117
	219	KAMARGAON	7936	0.00378419	0.00014376	480854	634473	790666	957654
	220	MAGURGAON	10913	0.00520374	0.00019768	661235	872481	1087265	1316896
	221	PHULAGURI	7295	0.00347854	0.00013215	442015	583226	726803	880304
	222	PRAMILA	13690	0.00652792	0.00024799	829498	1094499	1363938	1652002
	223	RANTHALI	9447	0.00450469	0.00017113	572408	755276	941207	1139990
	224	SAHARI	6469	0.00308467	0.00011718	391966	517189	644508	780628

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	225	SALMORA	5166	0.00246335	0.00009358	313016	413015	514690	623393
		AP Sub-Total	134659	0.06421057	0.00243929	8159192	10765821	13416113	16249596
NAGAON	20	RUPAHIHAT AP							
	226	BARGHAT	9343	0.00445510	0.00016924	566106	746961	930846	1127440
	227	DAKHIN KHATOWAL	8646	0.00412274	0.00015662	523874	691237	861403	1043332
	228	FAKALI	11343	0.00540878	0.00020547	687289	906859	1130106	1368785
	229	FUTALJAR	7904	0.00376893	0.00014318	478915	631915	787478	953793
	230	GEREKI	10079	0.00480605	0.00018258	610702	805804	1004174	1216255
	231	GORAJAN	7202	0.00343419	0.00013046	436380	575791	717537	869081
	232	GOTANGA	7999	0.00381423	0.00014490	484671	639510	796943	965257
	233	HATIPARA	8282	0.00394917	0.00015003	501819	662136	825138	999407
	234	HATIPUKHURI	7959	0.00379516	0.00014417	482248	636312	792957	960430
	235	JEWMARI	9281	0.00442554	0.00016812	562350	742004	924669	1119959
	236	KANCHANPUR	6210	0.00296117	0.00011249	376273	496482	618704	749374
	237	RUPAHI	9453	0.00450755	0.00017124	572772	755756	941805	1140714
	238	SAIDARIA	7340	0.00349999	0.00013296	444742	586824	731286	885734
	239	UTTAR KHATOWAL	6179	0.00294638	0.00011193	374395	494003	615615	745633
		AP Sub-Total	117220	0.05589498	0.00212339	7102537	9371594	11678661	14145194
		NAGOAN ZP	2097147	1	0.037988969	127069301	167664313	208939327	253067313
NALBARI	1	BARIGOG BANBHAG AP							
	1	ALLIYA	13355	0.01990268	0.00034918	1167969	1541102	1920485	2326091
	2	BALITARA	9456	0.01409208	0.00024724	826980	1091176	1359798	1646987
	3	CHATAIBARI	7437	0.01108321	0.00019445	650407	858193	1069460	1295330
	4	DATARA	8938	0.01332012	0.00023369	781678	1031401	1285308	1556765
	5	DEHARKUCHI	7430	0.01107278	0.00019426	649795	857386	1068454	1294111
	6	DIHJARI	9889	0.01473738	0.00025856	864848	1141142	1422065	1722405
	7	GHOGRAPAR	15685	0.02337504	0.00041010	1371740	1809972	2255545	2731916
	8	KHATIKUCHI	10461	0.01558982	0.00027351	914873	1207148	1504320	1822032
	9	PUB BANBHAG	13182	0.01964487	0.00034466	1152839	1521138	1895607	2295959
		AP Sub-Total	95833	0.14281797	0.00250564	8381128	11058659	13781040	16691596
NALBARI	2	BARBHAG AP							
	10	NO.1 UPPER BARBHAG	9336	0.01391325	0.00024410	816485	1077329	1342542	1626086
	11	NO.2 UPPER BARBHAG	6336	0.00944241	0.00016566	554118	731143	911134	1103565
	12	NO.3 UPPER BARBHAG	10759	0.01603392	0.00028130	940934	1241536	1547173	1873936
	13	NO.4 UPPER BARBHAG	11090	0.01652720	0.00028996	969882	1279732	1594772	1931587
	14	NO.5 UPPER BARBHAG	9052	0.01349001	0.00023667	791648	1044556	1301702	1576621
	15	NO.6 UPPER BARBHAG	9878	0.01472098	0.00025827	863886	1139873	1420483	1720489
	16	SANEKUCHI	6013	0.00896105	0.00015722	525870	693871	864685	1047307
		AP Sub-Total	62464	0.09308883	0.00163318	5462823	7208039	8982489	10879591
NALBARI	3	BARKHETRI AP							
	17	BARUNIBARI NAPTIPARA	17352	0.02585933	0.00045368	1517529	2002336	2495264	3022263
	18	BHANGNAMARI	17277	0.02574756	0.00045172	1510970	1993681	2484479	3009200
	19	DAULASAL LARKUCHI	12999	0.01937215	0.00033987	1136835	1500021	1869291	2264085
	20	GHOGA	16511	0.02460601	0.00043170	1443979	1905288	2374326	2875783
	21	JOISAGAR BARTOLA	8483	0.01264204	0.00022180	741885	978897	1219878	1477516
	22	KALARCHAR	12741	0.01898765	0.00033313	1114271	1470249	1832190	2219148
	23	KANDHARI DAGAPARA	12099	0.01803089	0.00031634	1058125	1396165	1739868	2107329
	24	KEKANKUCHI KAPLABARI	15860	0.02363584	0.00041467	1387045	1830166	2280710	2762396
	25	KURIHAMARI BARSULIA	19275	0.02872514	0.00050396	1685706	2224241	2771796	3357200
	26	LOHARKATHA ADABARI	16086	0.02397264	0.00042058	1406810	1856246	2313210	2801759
	27	MUGDI RAMPUR	13727	0.02045707	0.00035891	1200502	1584029	1973979	2390884
	28	MUKALMUA NARAYANPUR	13276	0.01978495	0.00034711	1161060	1531985	1909124	2312331

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
		AP Sub-Total	175686	0.26182127	0.00459348	15364716	20273303	25264114	30599895
NALBARI	4	MADHUPUR AP							
	29	DAKSHIN NATUN DEHAR	9350	0.01393411	0.00024446	817709	1078944	1344555	1628525
	30	PACHIM DHARMAPUR	6842	0.01019649	0.00017889	598371	789533	983898	1191697
	31	PACHIM NATUN DEHAR	7523	0.01121137	0.00019670	657928	868117	1081827	1310309
	32	PUB DHARMAPUR	6585	0.00981349	0.00017217	575895	759877	946941	1146934
	33	PUB NATUN DEHAR	9436	0.01406228	0.00024671	825231	1088868	1356922	1643504
	34	UTTAR PUB DHARMAPUR	8932	0.01331118	0.00023354	781153	1030709	1284445	1555720
		AP Sub-Total	48668	0.07252893	0.00127247	4256287	5616049	6998588	8476690
NALBARI	5	PASCHIM NALBARI AP							
	35	BANGAON	9196	0.01370461	0.00024044	804241	1061173	1322409	1601702
	36	BARNARDDI	6595	0.00982839	0.00017243	576769	761031	948379	1148676
	37	BELSOR	8665	0.01291327	0.00022655	757802	999899	1246050	1509216
	38	DAKSHIN KHETRI DHARMAPUR	9869	0.01470757	0.00025803	863099	1138834	1419188	1718921
	39	DAKSHIN MADHYA DHARMAPUR	8705	0.01297288	0.00022760	761301	1004514	1251802	1516183
	40	KAKAVA	5631	0.00839176	0.00014723	492462	649790	809753	980773
	41	NO.1 DAKSHIN POKOWA	7400	0.01102807	0.00019348	647171	853924	1064140	1288886
	42	NO.2 DAKSHIN POKOWA	6406	0.00954673	0.00016749	560240	739221	921200	1115757
	43	NO.3 DAKSHIN POKOWA	5587	0.00832619	0.00014608	488614	644712	803425	973109
	44	NO.4 DAKSHIN POKOWA	8784	0.01309062	0.00022967	768210	1013631	1263163	1529943
	45	PACHIM KHETRI DHARMAPUR	7935	0.01182537	0.00020747	693960	915660	1141074	1382069
	46	PANIGAON	7657	0.01141107	0.00020020	669647	883580	1101097	1333649
	47	PUB KHETRI DHARMAPUR	6179	0.00920844	0.00016156	540388	713026	888557	1076220
	48	RUPIABATHAN	7405	0.01103552	0.00019361	647608	854501	1064859	1289757
	49	UTTAR KHETRI DHARMAPUR	7004	0.01043792	0.00018313	612539	808227	1007194	1219913
		AP Sub-Total	113018	0.16842843	0.00295496	9884051	13041723	16252289	19684773
NALBARI	6	PUB NALBARI AP							
	50	1 NO. KHATA	9546	0.01422621	0.00024959	834851	1101562	1372740	1662663
	51	2 NO. KHATA	9148	0.01363308	0.00023918	800043	1055634	1315507	1593342
	52	3 NO. KHATA	9271	0.01381638	0.00024240	810800	1069828	1333194	1614765
	53	4 NO. KHATA	15481	0.02307102	0.00040477	1353899	1786432	2226209	2696384
	54	DAKSHIN BAHJANI	14109	0.02102636	0.00036889	1233910	1628109	2028912	2457418
	55	MADHYA BAHJANI	9633	0.01435586	0.00025186	842459	1111601	1385251	1677816
	56	PASCHIM BATAHGILA	16244	0.02420810	0.00042471	1420628	1874478	2335930	2829279
	57	PUB BAHJANI	10518	0.01567476	0.00027500	919857	1213726	1512516	1831960
	58	PUB BATAHGILA	12696	0.01892059	0.00033195	1110336	1465056	1825719	2211310
	59	UTTAR BAHJANI	10212	0.01521874	0.00026700	893096	1178415	1468513	1778663
		AP Sub-Total	116858	0.17415110	0.00305536	10219881	13484840	16804491	20353600
NALBARI	7	TIHU AP							
	60	JALKHANA BHATUAKHANA	9035	0.01346468	0.00023623	790161	1042595	1299257	1573660
	61	MAKHIBAHA	8269	0.01232312	0.00021620	723170	954202	1189104	1440243
	62	MATHURAPUR	10353	0.01542887	0.00027069	905427	1194685	1488789	1803221
	63	NATHKUCHI	8196	0.01221433	0.00021429	716786	945778	1178607	1427528
	64	PACHIM NAMBARBHAG	11886	0.01771346	0.00031077	1039497	1371586	1709238	2070230
	65	PUB NAMBARBHAG	10749	0.01601902	0.00028104	940060	1240382	1545735	1872194
		AP Sub-Total	58488	0.08716348	0.00152922	5115100	6749229	8410730	10187076
		NALBARI ZP	671015	1.00000000	0.01754432	58683985	77431842	96493743	116873221
SIVASAGAR	1	AMGURI AP							
	1	AMGURI	10112	0.01059340	0.00024076	805321	1062598	1324185	1603853
	2	BHUYANHAT	7654	0.00801838	0.00018224	609566	804305	1002305	1213992
	3	BORAHIBARI	4919	0.00515318	0.00011712	391750	516903	644152	780197
	4	BORBAM	7199	0.00754172	0.00017140	573329	756492	942722	1141825

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	5	BORCHILLA	6890	0.00721801	0.00016405	548721	724021	902258	1092815
	6	BORUAALI	8814	0.00923360	0.00020986	701948	926201	1154210	1397979
	7	LALIMCHAPRI	5293	0.00554498	0.00012602	421535	556204	693128	839517
	8	NAMTIALI	7964	0.00834314	0.00018962	634254	836880	1042900	1263161
	9	NAMTIDOLE	4464	0.00467651	0.00010629	355514	469090	584569	708030
	10	PENGERA	5076	0.00531765	0.00012086	404253	533401	664712	805099
		AP Sub-Total	68385	0.07164056	0.00162821	5446192	7186094	8955142	10846468
SIVASAGAR	2	DEMOW AP							
	11	ATHABARI	11646	0.01220042	0.00027728	927489	1223795	1525065	1847159
	12	BAKHAR BEGENA	5742	0.00601536	0.00013671	457294	603386	751925	910732
	13	BORBAM	5243	0.00549260	0.00012483	417553	550950	686581	831586
	14	DEMOW	12025	0.01259747	0.00028631	957673	1263622	1574696	1907272
	15	GOHAIN PUKHURI	5815	0.00609183	0.00013845	463107	611057	761485	922311
	16	KHORAHAT	6086	0.00637573	0.00014490	484690	639535	796973	965294
	17	MOHARANI	3735	0.00391281	0.00008893	297456	392485	489105	592404
	18	NAHAT	6337	0.00663868	0.00015088	504680	665910	829842	1005104
	19	NANGALAMORA	6202	0.00649725	0.00014767	493928	651724	812163	983692
	20	NEMUGURI	5840	0.00611802	0.00013905	465098	613684	764759	926276
	21	NITAIPUKHURI	7982	0.00836199	0.00019005	635688	838772	1045258	1266016
	22	PACHIM PANIDEHING	6206	0.00650145	0.00014776	494247	652144	812687	984327
	23	PALENGI	9216	0.00965474	0.00021943	733964	968444	1206852	1461739
	24	PANIDEHING	7606	0.00796809	0.00018109	605743	799261	996020	1206379
	25	PARIJAT	8967	0.00939389	0.00021350	714133	942278	1174245	1422246
	26	RAJABARI	5806	0.00608240	0.00013824	462391	610111	760306	920883
	27	RUPJYOTI	6691	0.00700953	0.00015931	532872	703110	876199	1061252
	28	SARAGUWA	5829	0.00610650	0.00013879	464222	612528	763318	924531
	29	SUKANPUKHURI	7260	0.00760562	0.00017286	578187	762902	950710	1151500
	30	THOWRADOLE	5488	0.00574926	0.00013067	437065	576695	718664	870445
		AP Sub-Total	139722	0.14637366	0.00332670	11127481	14682393	18296853	22161149
SIVASAGAR	3	GAURISAGAR AP							
	31	BARUAPUKHURI	9485	0.00993655	0.00022583	755387	996711	1242078	1504405
	32	CHARING	4741	0.00496670	0.00011288	377574	498198	620843	751965
	33	DEORAJA	5632	0.00590012	0.00013409	448533	591827	737521	893285
	34	DIKHOWMUKH	6190	0.00648468	0.00014738	492973	650463	810592	981789
	35	DIKSU	7618	0.00798067	0.00018138	606699	800522	997591	1208282
	36	HAFALUTING	4049	0.00424176	0.00009640	322463	425481	530224	642207
	37	HATIGHULI	6705	0.00702420	0.00015964	533987	704581	878032	1063472
	38	KAWAIMARI	7910	0.00828657	0.00018833	629954	831206	1035829	1254596
	39	KHANAMUKH	8871	0.00929332	0.00021121	706488	932190	1161674	1407019
	40	MOGORAHAT	5874	0.00615364	0.00013986	467806	617257	769211	931669
	41	MORABAZAR	5991	0.00627621	0.00014264	477124	629552	784532	950226
	42	MUMAI TAMULI	6498	0.00680735	0.00015471	517502	682829	850925	1030640
	43	RANGPUR	7998	0.00837876	0.00019043	636962	840453	1047353	1268554
	44	RUDRASAGAR	8116	0.00850237	0.00019324	646359	852853	1062805	1287270
	45	SALAGURI	8892	0.00931532	0.00021171	708160	934397	1164424	1410350
		AP Sub-Total	104570	0.10954820	0.00248975	8327970	10988519	13693634	16585730
SIVASAGAR	4	LAKWA AP							
	46	CHALLAPATHER	9233	0.00967255	0.00021983	735317	970230	1209078	1464436
	47	CHARAIDEO	10143	0.01062587	0.00024150	807790	1065856	1328245	1608770
	48	HOLLOWPHUKON	7974	0.00835361	0.00018986	635051	837931	1044210	1264747
	49	NIMANAGARH	9360	0.00980560	0.00022286	745432	983576	1225709	1484579
		AP Sub-Total	36710	0.03845763	0.00087404	2923590	3857593	4807242	5822532

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SIVASAGAR	5	NAZIRA AP							
	50	BANTUNG	7622	0.00798486	0.00018148	607017	800942	998115	1208917
	51	BIHUBOR	10067	0.01054625	0.00023969	801737	1057870	1318292	1596716
	52	BORBORUAH	6518	0.00682830	0.00015519	519094	684930	853544	1033813
	53	BORPHUKON	9288	0.00973017	0.00022114	739698	976010	1216281	1473159
	54	DULAKAKHARIA	6989	0.00732172	0.00016640	556605	734424	915222	1108517
	55	GALEKY	6249	0.00654649	0.00014879	497671	656663	818318	991147
	56	JOYMOTI	13110	0.01373412	0.00031214	1044082	1377637	1716779	2079362
	57	KHATKHATI	7065	0.00740134	0.00016821	562658	742411	925175	1120572
	58	LENGIBOR	9928	0.01040064	0.00023638	790667	1043263	1300090	1574669
	59	MAKIPUR	5199	0.00544651	0.00012379	414049	546326	680819	824608
	60	NA-PAM BARUATI	7761	0.00813047	0.00018478	618087	815548	1016317	1230963
	61	NA-PUKHURI	6681	0.00699906	0.00015907	532076	702059	874889	1059666
	62	NAZIRA	10029	0.01050644	0.00023878	798711	1053876	1313316	1590688
	63	PEOLI PHUKON	4982	0.00521917	0.00011862	396767	523523	652402	790189
	64	PHULPANI BARUAH	7143	0.00748305	0.00017007	568870	750607	935389	1132943
	65	RAHDOIPHUKHURI	4988	0.00522546	0.00011876	397245	524154	653188	791141
	66	RAJABHETA	7162	0.00750296	0.00017052	570383	752604	937877	1135957
	67	RAMONI	5769	0.00604364	0.00013736	459444	606223	755461	915015
	68	SIMOLUGURI	10613	0.01111825	0.00025269	845221	1115245	1389792	1683316
	69	SUKAFA	6031	0.00631811	0.00014359	480310	633755	789771	956570
		AP Sub-Total	153194	0.16048701	0.00364746	12200393	16098070	20061037	24297928
SIVASAGAR	6	PACHIM ABHOIPUR AP							
	70	ABHOIPUR	11374	0.01191547	0.00027081	905827	1195213	1489446	1804017
	71	BHOJU	9904	0.01037549	0.00023581	788756	1040741	1296947	1570862
	72	RAJAPUKHURI	14231	0.01490849	0.00033883	1133359	1495435	1863576	2257163
	73	SONARI	13245	0.01387555	0.00031536	1054834	1391823	1734457	2100775
	74	SUFFRY	9978	0.01045302	0.00023757	794649	1048517	1306637	1582599
	75	TOWKAK	22230	0.02328829	0.00052928	1770401	2335993	2911059	3525875
		AP Sub-Total	80962	0.08481631	0.00192766	6447826	8507722	10602123	12841292
SIVASAGAR	7	SAPEKHATI AP							
	76	AHUKHAT	10640	0.01114653	0.00025333	847371	1118082	1393328	1687598
	77	BARAGURI	7295	0.00764229	0.00017369	580975	766580	955294	1157052
	78	BENGENABARI	10357	0.01085006	0.00024659	824833	1088344	1356268	1642712
	79	BHUYANKHAT	6661	0.00697811	0.00015859	530483	699957	872270	1056494
	80	BORHAT	11657	0.01231195	0.00027755	928365	1224951	1526506	1848904
	81	HARIDEV	11789	0.01235023	0.00028069	938878	1238822	1543791	1869840
	82	LONGPATIA	7925	0.00830228	0.00018869	631148	832782	1037793	1256975
	83	MILONJYOTI	9116	0.00954998	0.00021705	726000	957936	1193757	1445878
	84	NAHARPUKHURI	11056	0.01158234	0.00026324	880501	1161797	1447804	1753580
	85	PURBANACHAL	11914	0.01248118	0.00028367	948833	1251958	1560160	1889666
	86	RAHAN	4507	0.00472156	0.00010731	358938	473609	590200	714850
	87	SAPEKHATI	10815	0.01132986	0.00025750	861308	1136472	1416244	1715355
	88	SARUPATHER	10445	0.01094225	0.00024869	831841	1097591	1367792	1656670
	89	SONALI	6898	0.00722639	0.00016424	549358	724862	903306	1094084
	90	UDOISHREE	8674	0.00908694	0.00020652	690799	911489	1135876	1375773
		AP Sub-Total	139749	0.14640194	0.00332734	11129631	14685230	18300389	22165431
SIVASAGAR	8	SIVASAGAR AP							
	91	BANMUKH	5882	0.00616202	0.00014005	468443	618098	770259	932937
	92	BETBARI	7397	0.00774914	0.00017612	589098	777298	968651	1173230
	93	CHAULKARA	3377	0.00353777	0.00008040	268945	354865	442224	535622
	94	CHEREKAPAR	8872	0.00929436	0.00021124	706567	932296	1161805	1407178

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	95	DESANG DHAI ALI	8200	0.00859037	0.00019524	653049	861680	1073805	1300593
	96	DESANGMUKH	9191	0.00962855	0.00021883	731973	965817	1203578	1457774
	97	DESANGPAR	7850	0.00822371	0.00018690	625175	824901	1027972	1245080
	98	GARHGAON	7079	0.00741601	0.00016855	563773	743882	927008	1122792
	99	HAHCHARA	7512	0.00786962	0.00017886	598257	789383	983710	1191470
	100	KHELUA	7127	0.00746629	0.00016969	567595	748926	933294	1130405
	101	KONWARPUR	6220	0.00651611	0.00014809	495362	653616	814520	986547
	102	LACHIT	6371	0.00667430	0.00015169	507387	669483	834294	1010497
	103	LAKWA	5960	0.00624373	0.00014190	474655	626294	780473	945309
	104	NAGAR MAHAL	8419	0.00881980	0.00020045	670490	884693	1102484	1335328
	105	PANBECHA	4995	0.00523279	0.00011893	397803	524889	654104	792251
	106	SANTIPUR	4982	0.00521917	0.00011862	396767	523523	652402	790189
	107	SILAKUTI	7516	0.00787381	0.00017895	598575	789803	984234	1192104
		AP Sub-Total	116950	0.12251757	0.00278451	9313915	12289445	15314818	18549308
SIVASAGAR	9	SONARI AP							
	108	BHARALIPIUKHURI	10951	0.01147234	0.00026074	872139	1150763	1434054	1736926
	109	BORDOBA	15977	0.01673761	0.00038040	1272411	1678910	2092218	2534094
	110	DESANGPANI	8102	0.00848771	0.00019290	645244	851382	1060972	1285049
	111	DOBA	9218	0.00965684	0.00021948	734123	968654	1207114	1462057
	112	KAKOTIBARI	10608	0.01111301	0.00025257	844823	1114719	1389137	1682523
	113	KHOOMTAI	13373	0.01400964	0.00031840	1065028	1405274	1751219	2121076
	114	MILON	11588	0.01213966	0.00027590	922870	1217701	1517470	1837960
	115	NIZKHALOIGUGURA	8895	0.00931846	0.00021178	708399	934712	1164817	1410826
	116	SARBUDOI	6092	0.00638202	0.00014505	485168	640165	797759	966245
	117	SEPON	9138	0.00957303	0.00021757	727752	960248	1196638	1449368
	118	UDOIPUR	10373	0.01086682	0.00024698	826107	1090025	1358363	1645250
		AP Sub-Total	114315	0.11975712	0.00272177	9104064	12012552	14969760	18131373
		SIVSAGAR ZP	954557	1.00000000	0.02272745	76021062	100307620	125000999	151401210
SONITPUR	1	BAGHMORA AP							
	1	BORJARANI	9242	0.00603847	0.00020507	685934	905071	1127878	1366086
	2	GINJIA	6121	0.00399929	0.00013582	454296	599431	746997	904762
	3	JARABARI	9154	0.00598097	0.00020312	679403	896453	1117139	1353078
	4	KHARASIMALU	9154	0.00598097	0.00020312	679403	896453	1117139	1353078
	5	MIJKA	11248	0.00734913	0.00024958	834818	1101519	1372687	1662598
	6	MONABARI	12491	0.00816127	0.00027716	927073	1223246	1524381	1846330
	7	ROTOWA	6121	0.00399929	0.00013582	454296	599431	746997	904762
	8	TINIKHUTI	8795	0.00574641	0.00019515	652758	861296	1073327	1300014
		AP Sub-Total	72326	0.04725580	0.00160483	5367983	7082900	8826543	10690709
SONITPUR	2	BALIPARA AP							
	9	BALIPARA	10799	0.00705577	0.00023962	801494	1057548	1317892	1596231
	10	BALIPUKHURI	10584	0.00691529	0.00023485	785537	1036493	1291654	1564451
	11	BHALUKMARI	12793	0.00835859	0.00028386	949487	1252821	1561236	1890969
	12	BINDUKURI	13441	0.00878198	0.00029824	997581	1316280	1640317	1986752
	13	CHARIDUAR	11289	0.00737592	0.00025049	837861	1105534	1377691	1668659
	14	CHILLONI	8518	0.00556543	0.00018900	632200	834169	1039522	1259069
	15	DEKARGAON**	10075	0.00658273	0.00022355	747759	986647	1229536	1489214
	16	GHORAMARI	8849	0.00578169	0.00019635	656766	866584	1079917	1307996
	17	GORMARA	30659	0.02003174	0.00068029	2275488	3002442	3741573	4531793
	18	HALLESWAR	6909	0.00451415	0.00015330	512781	676600	843163	1021239
	19	LOKHRA	11458	0.00748634	0.00025424	850404	1122084	1398315	1693639
	20	MANSIRI	8808	0.00575490	0.00019544	653723	862569	1074913	1301935
	21	NAPAM	18114	0.01183519	0.00040193	1344408	1773908	2210602	2677481

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	22	NIZ-GOROIMARI	8376	0.00547265	0.00018585	621661	820263	1022193	1238080
	23	RONGAJAN	13331	0.00871011	0.00029580	989417	1305508	1626893	1970493
	24	SAMDHARA	9019	0.00589276	0.00020012	669384	883232	1100664	1333124
	25	SINGHITOLI	8697	0.00568238	0.00019298	645485	851699	1061367	1285528
	26	UDMARI	8927	0.00583265	0.00019808	662555	874223	1089436	1319525
		AP Sub-Total	210646	0.13763026	0.00467398	15633991	20628605	25706883	31136177
SONITPUR	3	BEHALI AP							
	27	BAITAMARI	6057	0.00395748	0.00013440	449546	593163	739186	895302
	28	BIHMARI	11400	0.00744844	0.00025295	846100	1116404	1391237	1685066
	29	BORALIMARA	10771	0.00703747	0.00023900	799416	1054806	1314475	1592092
	30	BORGANG	9314	0.00608551	0.00020667	691278	912122	1136665	1376728
	31	GANGMAUTHAN	11218	0.00732953	0.00024891	832592	1098581	1369026	1658164
	32	NIZ-BEHALI	7371	0.00481601	0.00016355	547070	721844	899544	1089528
	33	RANGAGARA	6766	0.00442072	0.00015013	502168	662596	825711	1000101
	34	SERELIA	9102	0.00594699	0.00020196	675544	891361	1110793	1345392
	35	TELENGONIA	7167	0.00468272	0.00015903	531929	701866	874649	1059374
		AP Sub-Total	79166	0.05172487	0.00175660	5875642	7752742	9661285	11701749
SONITPUR	4	BIHAGURI AP							
	36	BAHBARI	8238	0.00538248	0.00018279	611418	806749	1005352	1217682
	37	BANDARMARI	9649	0.00630439	0.00021410	716142	944929	1177548	1426246
	38	BORGAON	8234	0.00537987	0.00018270	611121	806357	1004863	1217091
	39	NO.1 BIHAGURI	7411	0.00484214	0.00016444	550039	725761	904426	1095441
	40	NO.2 BIHAGURI	6973	0.00455596	0.00015472	517531	682867	850973	1030699
	41	PACHIM BORGAON	6290	0.00410971	0.00013957	466839	615981	767621	929743
	42	PUB-BORGAON	7187	0.00469579	0.00015947	533414	703824	877089	1062331
	43	PUTHIMARI	7378	0.00482058	0.00016371	547590	722529	900399	1090563
	44	TUMUKIGAON	6782	0.00443117	0.00015048	503355	664163	827664	1002466
		AP Sub-Total	68142	0.04452209	0.00151199	5057449	6673160	8315935	10072260
SONITPUR	5	BISWANTAH AP							
	45	BURIGANG	7236	0.00472780	0.00016056	537051	708623	883069	1069573
	46	GOREHAGI	7611	0.00497282	0.00016888	564883	745347	928834	1125003
	47	KUMALIA	7037	0.00459778	0.00015614	522281	689135	858784	1040159
	48	LEHUGAON	5746	0.00375428	0.00012750	426464	562707	701232	849332
	49	NO. 1 BISWANATH	5777	0.00377453	0.00012818	428765	565743	705015	853915
	50	PANIBHORAL	7430	0.00485456	0.00016486	551449	727621	906745	1098249
	51	SOWAGURI	6489	0.00423973	0.00014398	481609	635469	791907	959157
		AP Sub-Total	47326	0.03092150	0.00105011	3512501	4634645	5775585	6995389
SONITPUR	6	BORCHOLA AP							
	52	BORBHAGIA BELSIRI	11461	0.00748830	0.00025431	850627	1122378	1398681	1694083
	53	DAKSHIN SINGRI	16733	0.01093288	0.00037128	1241911	1638666	2042067	2473352
	54	DHOLAGURI	12413	0.00811031	0.00027543	921284	1215608	1514862	1834800
	55	DOOMDOOMA	7674	0.00501398	0.00017028	569559	751516	936522	1134315
	56	GUPTESWAR	27054	0.01767633	0.00060030	2007928	2649404	3301625	3998928
	57	NATUN SIRAJULI	12337	0.00806065	0.00027374	915643	1208165	1505587	1823567
	58	NATUNPAM	10129	0.00661801	0.00022475	751767	991935	1236126	1497196
	59	NIZ-BORCHOLA	8288	0.00541515	0.00018390	615129	811646	1011454	1225073
	60	PALASHBASTI	13719	0.00896361	0.00030441	1018214	1343504	1674244	2027844
	61	PIRAKATA	11264	0.00735959	0.00024993	836006	1103086	1374640	1664963
	62	SIRAJULI	14948	0.00976661	0.00033168	1109430	1463861	1824229	2209506
		AP Sub-Total	146020	0.09540542	0.00324001	10837497	14299768	17820035	21583626
SONITPUR	7	CHAI DUAR AP							
	63	AAMTALA	7153	0.00467357	0.00015872	530890	700495	872940	1057305

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	64	AMAJHARANI	9888	0.00646055	0.00021940	733880	968334	1206715	1461573
	65	BAKARIDOLONI	7395	0.00483169	0.00016409	548851	724194	902473	1093076
	66	BALIJAN	6892	0.00450304	0.00015293	511519	674935	841088	1018726
	67	GAMIRI	6004	0.00392285	0.00013322	445612	587973	732718	887468
	68	HELEM	6321	0.00412997	0.00014026	469140	619017	771404	934325
	69	JALUKBARI	7215	0.00471408	0.00016009	535492	706566	880506	1066469
	70	KALYANPUR	6914	0.00451742	0.00015341	513152	677089	843773	1021978
	71	KARIBIL	6799	0.00444228	0.00015086	504617	665827	829739	1004979
	72	KEKURIJAN	7201	0.00470493	0.00015978	534453	705195	878798	1064400
	73	KRISHNAPUR	10163	0.00664022	0.00022550	754290	995265	1240275	1502222
	74	MISSAMARI	7344	0.00479837	0.00016295	545066	719199	896249	1085537
	75	NALANIBARI	10193	0.00665982	0.00022617	756517	998203	1243937	1506656
	76	RANGALIAL	6466	0.00422471	0.00014347	479902	633217	789100	955758
	77	SATRANG	7517	0.00491140	0.00016679	557906	736141	917362	1111109
	78	TAKAUBARI	6944	0.00453702	0.00015408	515379	680027	847434	1026412
	79	TETONBARI	6028	0.00393853	0.00013375	447394	590323	735647	891016
		AP Sub-Total	126437	0.08261043	0.00280548	9384061	12382001	15430158	18689008
SONITPUR	8	DHEKIAJULI AP							
	80	AMIYAPUR	7497	0.00489833	0.00016635	556422	734183	914921	1108153
	81	BAHBERA	13527	0.00883817	0.00030015	1003964	1324702	1650812	1999464
	82	BAMUNPUKHURI	8882	0.00580325	0.00019708	659216	869816	1083944	1312873
	83	BATACHIPUR	12001	0.00784112	0.00026629	890705	1175260	1464582	1773902
	84	BHOTPARA	14203	0.00927985	0.00031515	1054136	1390903	1733310	2099385
	85	GARHMARA	12950	0.00846117	0.00028734	961139	1268196	1580396	1914176
	86	GARUBANDHA	11149	0.00728445	0.00024738	827471	1091824	1360605	1647965
	87	JIAGABHARU	6609	0.00431814	0.00014665	490515	647221	806551	976895
	88	KEHERUKHANDA	11314	0.00739225	0.00025104	839717	1107982	1380741	1672354
	89	MAZ-ROWMARI	11264	0.00735959	0.00024993	836006	1103086	1374640	1664963
	90	MISSAMARI	8125	0.00530865	0.00018028	603032	795683	991561	1200979
	91	MIZIBARI	11786	0.00770065	0.00026152	874748	1154205	1438344	1742122
	92	NAHARBARI	9896	0.00646577	0.00021958	734474	969117	1207691	1462756
	93	PANBARI	12483	0.00815605	0.00027698	926479	1222463	1523404	1845147
	94	RAKSHYASMARI	10249	0.00696641	0.00022741	760673	1003687	1250771	1514933
	95	SENIMARI	10510	0.00686694	0.00023320	780044	1029246	1282623	1553513
	96	SOPAI	10481	0.00684799	0.00023256	777892	1026406	1279084	1549226
	97	THELAMARA	12379	0.00808810	0.00027467	918760	1212278	1510712	1829775
		AP Sub-Total	195305	0.12760687	0.00433358	14495394	19126258	23834693	28868580
SONITPUR	9	GABHARU AP							
	98	BESSERIA	9836	0.00642657	0.00021825	730021	963241	1200369	1453887
	99	BHOMORAGURI	13284	0.00867940	0.00029476	985929	1300905	1621157	1963545
	100	DOLABARI	12902	0.00842981	0.00028628	957577	1263495	1574538	1907081
	101	MAZGAON***	29367	0.01918758	0.00065162	2179597	2875916	3583899	4340819
	102	PANCHMILE	10314	0.00673888	0.00022886	765498	1010052	1258703	1524541
	103	PARBATIA**	11979	0.00782675	0.00026580	889073	1173106	1461897	1770650
	104	RAJGARH	11355	0.00741904	0.00025195	842760	1111997	1385745	1678414
	105	USHAPUR**	22154	0.01447481	0.00049157	1644254	2169546	2703637	3274645
		AP Sub-Total	121191	0.07918284	0.00268908	8994707	11868259	14789945	17913582
SONITPUR	10	NADUAR AP							
	106	DAKSHIN MURHADOR	8922	0.00582939	0.00019797	662184	873733	1088826	1318786
	107	DAKSHIN SILABANDHA	10654	0.00696103	0.00023640	790732	1043348	1300196	1574798
	108	MADHYA SILABANDHA	6580	0.00429919	0.00014600	488363	644381	803012	972608
	109	PACHIM BORBHOZIA	8293	0.00541842	0.00018401	615500	812135	1012064	1225812

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	110	PACHIM MURHADOR	8303	0.00542495	0.00018423	616243	813114	1013284	1227290
	111	PUB-BORBHOZIA	10761	0.00703094	0.00023877	798674	1053827	1313254	1590614
	112	PUB-MURHADOR	6485	0.00423712	0.00014389	481312	635077	791418	958566
	113	UTTAR BORBHOZIA	9255	0.00604696	0.00020536	686899	906344	1129465	1368008
	114	UTTAR CHILLABANDHA	8341	0.00544978	0.00018508	619063	816836	1017922	1232907
	115	UTTAR MURHADOR	9856	0.00643964	0.00021869	731505	965200	1202810	1456843
		AP Sub-Total	87450	0.05713741	0.00194041	6490475	8563996	10672251	12926230
SONITPUR	11	PUB CHAUDUAR AP							
	116	ALUPARA	7735	0.00505383	0.00017163	574086	757490	943966	1143332
	117	BORTAMULI	7487	0.00489180	0.00016613	555680	733203	913701	1106674
	118	DAKHIN-KALABARI	6866	0.00448605	0.00015235	509589	672389	837915	1014883
	119	DUBIA	7053	0.00460823	0.00015650	523468	690702	860736	1042524
	120	GHOGRA	6851	0.00447625	0.00015202	508476	670920	836084	1012666
	121	GOPALPUR	5825	0.00380589	0.00012925	432327	570443	710873	861010
	122	KALABARI	5768	0.00376865	0.00012798	428097	564861	703917	852584
	123	KHARIOPURIA	5919	0.00386731	0.00013134	439304	579649	722345	874904
	124	LOHITMUKH	6164	0.00402739	0.00013677	457488	603642	752244	911118
	125	PACHIM-KALABARI	5391	0.00352233	0.00011962	400116	527942	657909	796859
	126	PACHIM SONAPUR	11054	0.00722238	0.00024527	820420	1082520	1349012	1633923
	127	PICHALA SOWANSIRIMUKH	5638	0.00368371	0.00012510	418448	552130	688052	833369
	128	PUB-DUBIA	8601	0.00561966	0.00019085	638360	842298	1049652	1271338
	129	PUB-KALABARI	5006	0.00327078	0.00011108	371542	490239	610924	739951
	130	ROWNAMUKH	5846	0.00381961	0.00012972	433886	572500	713436	864114
	131	SOLENGIGURI	5996	0.00391762	0.00013304	445019	587189	731742	886286
	132	UTTAR KALABARI	6429	0.00420053	0.00014265	477156	629593	784584	950289
		AP Sub-Total	113629	0.07424204	0.00252129	8433461	11127711	13867092	16795821
SONITPUR	12	RANGAPARA AP							
	133	BORJULI	10595	0.00692248	0.00023509	786353	1037570	1292996	1566077
	134	HATIBARI	8245	0.00538705	0.00018295	611938	807435	1006206	1218717
	135	NAHARANI	10439	0.00682055	0.00023163	774775	1022293	1273958	1543018
	136	NAMANIGAON	8413	0.00549682	0.00018667	624407	823887	1026708	1243549
	137	PHULABARI	10302	0.00673104	0.00022859	764607	1008877	1257239	1522768
	138	PHULAGURI	10023	0.00654875	0.00022240	743900	981554	1223190	1481528
	139	SONAJULI	9377	0.00612667	0.00020806	695954	918291	1144353	1386041
	140	THAKURBARI	8582	0.00560724	0.00019042	636950	840437	1047333	1268530
		AP Sub-Total	75976	0.04964061	0.00168582	5638883	7440345	9271983	11230226
SONITPUR	13	SAKOMATHA AP							
	141	BALICHANG	8997	0.00587839	0.00019963	667751	881078	1097979	1329872
	142	BAMUNI PATHAR	6309	0.00412213	0.00013999	468249	617842	769940	932551
	143	BORPATHAR	7373	0.00481731	0.00016360	547219	722039	899788	1089824
	144	DHULI	11304	0.00738572	0.00025082	838975	1107003	1379521	1670876
	145	KUWARI	11909	0.00778101	0.00026425	883877	1166251	1453354	1760303
	146	MUKHARGAR	12562	0.00820766	0.00027874	932342	1230199	1533045	1856824
	147	PABHAI	13816	0.00902699	0.00030656	1025413	1353004	1686081	2042182
	148	SALAIKHATI	7397	0.00483299	0.00016413	549000	724390	902717	1093371
		AP Sub-Total	79667	0.05205221	0.00176771	5912826	7801805	9722426	11775803
SONITPUR	14	SOOTEAP AP							
	149	DAKSHIN NAGSANKAR	9538	0.00623186	0.00021164	707903	934058	1164001	1409839
	150	MADHYA NAGSANKAR	8714	0.00569349	0.00019335	646747	853364	1063442	1288041
	151	NO.1 SOOTEAP	13662	0.00892637	0.00030314	1013984	1337922	1667287	2019419
	152	NO.2 SOOTEAP	9007	0.00588492	0.00019985	668493	882057	1099199	1331350
	153	NO.3 SOOTEAP	7240	0.00473042	0.00016065	537347	709015	883557	1070165

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	154	NO.4 SOOTEA	10806	0.00706034	0.00023977	802013	1058234	1318746	1597265
	155	NO.5 SOOTEA	7942	0.00518908	0.00017622	589449	777762	969228	1173929
	156	NO.6 SOOTEA	9795	0.00639978	0.00021734	726978	959226	1195365	1447826
	157	PUB NAGSANKAR	14671	0.00958562	0.00032553	1088871	1436734	1790424	2168562
	158	UTTAR NAGSANKAR	15865	0.01036575	0.00035203	1177489	1553663	1936138	2345050
		AP Sub-Total	107240	0.07006764	0.00237953	7959274	10502035	13087389	15851445
		SONITPUR ZP	1530521	1.00000000	0.03396040	113594144	149884229	186782204	226230606
TINSUKIA	1	GUIJAN AP							
	1	BARUAHOLA	7545	0.00766011	0.00018389	615096	811601	1011399	1225006
	2	BORGURI***	24257	0.02462707	0.00059120	1977519	2609280	3251623	3938366
	3	BOZALLTOLI***	26567	0.02697231	0.00064750	2165838	2857762	3561276	4313417
	4	DIMARUGURI	13443	0.01364809	0.00032764	1095922	1446038	1802019	2182605
	5	GATANG	11727	0.01190591	0.00028582	956028	1261451	1571991	1903995
	6	GUIJAN	9575	0.00972108	0.00023337	780589	1029965	1283518	1554597
	7	KHAMTIGUWALI	13901	0.01411308	0.00033880	1133260	1495304	1863413	2256966
	8	PANITOLA	12206	0.01239222	0.00029749	995077	1312976	1636200	1981766
		AP Sub-Total	119221	0.12103987	0.00290572	9719329	12824377	15981438	19356717
TINSUKIA	2	HAPJAN AP							
	9	BAGHJAN	9869	0.01001956	0.00024053	804557	1061590	1322928	1602330
	10	BANDARKHATI	8549	0.00867943	0.00020836	696946	919600	1145984	1388015
	11	BAREKURIGAON	11471	0.01164600	0.00027958	935158	1233914	1537674	1862431
	12	BOGAPANI	7710	0.00782763	0.00018791	628547	829350	1033517	1251795
	13	BORHAPJAN	7497	0.00761138	0.00018272	611183	806438	1004964	1217213
	14	DAISAJAN	10510	0.01067034	0.00025616	856813	1130541	1408853	1706403
	15	DOIDAM	10095	0.01024901	0.00024604	822981	1085900	1353223	1639024
	16	DOIMUKHIA	8767	0.00890075	0.00021367	714718	943050	1175206	1423410
	17	HANSORA	10266	0.01042262	0.00025021	836922	1104294	1376145	1666787
	18	HAPJAN	13472	0.01367753	0.00032835	1098286	1449158	1805906	2187313
	19	HATIJAN	14605	0.01482782	0.00035596	1190653	1571032	1957783	2371267
	20	KARDOIGURI	13398	0.01360240	0.00032654	1092254	1441198	1795986	2175299
	21	PANKHOWA	8946	0.00908248	0.00021804	729310	962304	1199201	1452472
	22	SAMDANG	8056	0.00817890	0.00019635	656754	866569	1079898	1307972
	23	TINGRAI	12249	0.01243587	0.00029854	998583	1317602	1641964	1988747
	24	TIPUK	7828	0.00794743	0.00019079	638167	842043	1049334	1270954
		AP Sub-Total	163288	0.16577916	0.00397974	13311831	17564581	21888568	26511434
TINSUKIA	3	ITAKHULI AP							
	25	BAPUJI	9081	0.00921954	0.00022133	740316	976826	1217298	1474391
	26	BORDUBI-KUWARI-PATHAR	10902	0.01106832	0.00026571	888771	1172708	1461401	1770048
	27	ITAKHULI CHARIALI	9634	0.00978098	0.00023480	785399	1036311	1291427	1564176
	28	KACHMARI	8311	0.00843779	0.00020256	677543	893999	1114080	1349374
	29	LAIPIULI	12829	0.01302472	0.00031268	1045867	1379991	1719713	2082916
	30	LAKHIPATHAR	7715	0.00783270	0.00018803	628955	829888	1034187	1252607
	31	LANGKACHI	11741	0.01192012	0.00028616	957169	1262957	1573868	1906268
	32	RANGPURIA**	24357	0.02472860	0.00059364	1985671	2620036	3265028	3954602
	33	TENGAPANI	12365	0.01255364	0.00030137	1008040	1330080	1657514	2007581
		AP Sub-Total	106935	0.10856643	0.00260628	8717730	11502796	14334514	17361963
TINSUKIA	4	KAKOPATHAR AP							
	34	ARAIMURIA	7896	0.00801646	0.00019245	643711	849358	1058450	1281994
	35	BIJULIBAN	8931	0.00906725	0.00021767	728088	960691	1197190	1450037
	36	BORDUBI	9671	0.00981854	0.00023571	788415	1040291	1296386	1570183
	37	BURIDIHING	11810	0.01199018	0.00028784	962794	1270379	1583117	1917471
	38	DIRAK	10272	0.01042871	0.00025035	837411	1104940	1376950	1667762

District Name	Sl. No.	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
						2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	39	DUWARMORA	6204	0.00629865	0.00015121	505773	667353	831639	1007281
	40	GABHARUBHETI	15143	0.01537403	0.00036907	1234512	1628904	2029902	2458617
	41	HAHKHATI	9035	0.00917284	0.00022021	736566	971878	1211131	1466922
	42	KAILASHPUR	12249	0.01243587	0.00029854	998583	1317602	1641964	1988747
	43	KAKAJAN	18705	0.01899037	0.00045589	1524900	2012061	2507384	3036943
	44	KAKOPATHAR	14690	0.01491411	0.00035803	1197582	1580176	1969178	2385068
	45	KUMCHANG	12474	0.01266431	0.00030402	1016926	1341805	1672125	2025278
	46	MAITHOAG	8904	0.00903984	0.00021701	725886	957786	1193571	1445653
	47	MANKHOWA	8066	0.00818906	0.00019659	657570	867644	1081238	1309595
	48	MEGELA	9478	0.00962260	0.00023100	772681	1019531	1270515	1538848
	49	PURANIPUKHURI	13590	0.01379733	0.00033122	1107906	1461851	1821724	2206472
	50	RANGAJAN	13114	0.01331407	0.00031962	1069101	1410648	1757917	2129189
	51	TONGNA	13120	0.01332016	0.00031977	1069590	1411294	1758721	2130163
		AP Sub-Total	203352	0.20645439	0.00495620	16577994	21874190	27259101	33016224
TINSUKIA	5	MARGHERITA AP							
	52	BHITORPOWAI	10326	0.01048354	0.00025167	841813	1110748	1384188	1676529
	53	BORBIL	12306	0.01249374	0.00029993	1003230	1323733	1649605	1998002
	54	BORGOLAI*	15822	0.01606338	0.00038562	1289867	1701943	2120921	2568859
	55	BRAHMAJAN	12181	0.01236684	0.00029688	993039	1310287	1632849	1977707
	56	ENTHEM	14161	0.01437704	0.00034514	1154456	1523272	1898266	2299179
	57	GOLAI*	27655	0.02807691	0.00067402	2254536	2974796	3707121	4490065
	58	JAGUN	12741	0.01293538	0.00031053	1038693	1370525	1707916	2068628
	59	KETERTONG	10199	0.01035460	0.00024858	831460	1097087	1367164	1655909
	60	KUMARPATY	9087	0.00922563	0.00022147	740805	977471	1218102	1475365
	61	KUMSAI	12071	0.01225516	0.00029420	984072	1298455	1618104	1959847
	62	LEDO*	20774	0.02109093	0.00050631	1693572	2234620	2784731	3372866
	63	LEDO COLLIERY	6408	0.00650576	0.00015618	522403	689296	858985	1040403
	64	LEKHAPANI	18297	0.01857614	0.00044594	1491638	1968174	2452692	2970700
	65	MAKUMPOTTHAR	15835	0.01607658	0.00038594	1290927	1703341	2122664	2570970
	66	PAWOI	11830	0.01201048	0.00028833	964425	1272531	1585798	1920718
	67	SAMUKJAN	17214	0.01747662	0.00041955	1403348	1851677	2307517	2794864
		AP Sub-Total	226907	0.23036875	0.00553029	18498283	24407957	30416622	36840613
TINSUKIA	6	SADIYA AP							
	68	AMARPUR	7202	0.00731188	0.00017553	587133	774706	965420	1169316
	69	AMBIKAPUR	7946	0.00806723	0.00019366	647787	854736	1065152	1290112
	70	BORJIYA	7242	0.00735249	0.00017651	590394	779008	970782	1175811
	71	BURABURI	9253	0.00939417	0.00022552	754338	995328	1240354	1502317
	72	CHAPAKHOWA	7655	0.00777179	0.00018657	624063	823434	1026144	1242866
	73	HOLLOWGAON	8094	0.00821748	0.00019727	659852	870656	1084991	1314142
	74	KUNDIL	7731	0.00784895	0.00018842	630259	831609	1036332	1255205
	75	NAGAON	7058	0.00716568	0.00017202	575394	759216	946117	1145937
	76	NA-SADIYA	7481	0.00759513	0.00018233	609878	804717	1002819	1214615
	77	RAJGARH	7032	0.00713928	0.00017139	573274	756419	942632	1141715
	78	SHANTIPUR	7757	0.00787534	0.00018906	632379	834406	1039817	1259426
	79	SUNPURA	8062	0.00818500	0.00019649	657244	867214	1080702	1308946
		AP Sub-Total	92513	0.09392440	0.00225477	7541996	9951448	12401261	15020407
TINSUKIA	7	SAIKHOWA AP							
	80	DANGARI	8429	0.00855759	0.00020544	687163	906692	1129898	1368532
	81	DHOLA DHADUNG	7053	0.00716060	0.00017190	574986	758678	945447	1145125
	82	GAKHIRBHETI	12705	0.01289883	0.00030965	1035758	1366653	1703091	2062783
	83	KHOHANG	8453	0.00858196	0.00020602	689119	909273	1133115	1372429
	84	NA-BARMURA	9913	0.01006424	0.00024160	808144	1066323	1328826	1609474

District Name	Sl. No.	Name of Gaon Panchayat	Total Population as per census 2001	Share of Total Rural Population	Multiplying Factor	Projected Devolution (in Rupees)			
						2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
	85	SAIKHOWA	9042	0.00917995	0.00022038	737137	972631	1212070	1468059
	86	TALAP	17162	0.01742383	0.00041828	1399109	1846084	2300546	2786422
		AP Sub-Total	72757	0.07386700	0.00177327	5931415	7826333	9752992	11812824
		TINSUKIA ZP	984973	1.00000000	0.02400627	80298579	105951682	132034496	159920182
		GRAND TOTAL	20198790			1580979336	2086057072	2599595309	3148629838

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 2001	Total Area (in Sq. Km)	Per Capita Tax Collection (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	41038	3.86	75.25	51.36	50.67	1266
2	Barpeta Road M. B.		35725	4.52	98.56	55.50	59.00	1599
3	Howly T. C.		16730	3.75	47.00	28.20	28.00	385
4	Pathsala T. C.		9974	2.74	71.00	32.44	29.15	469
5	Sarthebari T. C.		7628	2.90	23.00	19.26	32.00	292
6	Sorbhog T. C.		7687	1.59	25.00	8.60	8.00	235
7	Bongaigaon M. B.	Bongaigaon	60327	4.35	45.00	132.00	110.20	993
8	Abhayapuri T. C.		14673	4.74	42.73	42.98	25.00	1085
9	Lakhipur M.B.	Cachar	9802	1.66	19.28	25.70	10.00	380
10	Silchar M. B.		142199	15.76	77.14	96.00	190.00	5956
11	Mongoldoi M. B.	Darrang	23920	4.62	33.86	43.60	47.05	659
12	Kharupetia T. C.		17783	2.36	74.00	27.85	26.40	381
13	Dhemaji T. C.	Dhemaji	11863	8.00	76.00	21.00	18.00	314
14	Silapathar T. C.		22516	8.00	14.50	25.50	33.00	320
15	Dhubri M. B.	Dhubri	64168	4.23	24.28	35.86	60.96	1500
16	Bilasipara T. C.		31171	5.19	32.00	25.00	10.13	865
17	Chapar T. C.		18558	3.79	43.00	13.75	7.75	294
18	Gauripur T. C.		25002	2.95	42.12	29.15	45.50	300
19	Sapatgram T. C.		12126	2.95	27.00	20.67	20.00	550

Sl. No.	City/Town	Name of District	Total Population as per census 2001	Total Area (in Sq. Km)	Per Capita Tax Collection (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]
20	Dibrugarh M. B.	Dibrugarh	121893	15.50	43.12	85.00	195.00	1550
21	Chabua T. C.		17433	0.94	5.45	15.00	9.00	200
22	Naharkatia T. C.		15523	5.34	12.34	16.83	12.00	207
23	Goalpara M. B.	Goalpara	49037	12.76	16.05	54.00	15.00	433
24	Lakhipur T. C.		12547	5.20	8.13	37.00	32.00	273
25	Dergaon M. B.	Golaghat	13446	4.92	45.09	35.14	17.00	375
26	Golaghat M. B.		33064	7.32	57.89	55.22	8.58	496
27	Barpathar T. C.		7079	5.07	12.00	19.95	17.90	205
28	Bokakhat T. C.		8844	6.00	26.68	18.06	10.05	228
29	Sarupathar T. C.		9922	3.81	5.89	10.42	22.63	267
30	Hailakandi M. B.		Hailakandi	29739	4.55	112.61	61.20	100.40	1591
31	Lala T. C.	10270		4.20	88.70	26.00	16.00	750
32	Jorhat M. B.	Jorhat	67588	55.01	147.17	84.00	130.00	994
33	Marioni T. C.		20997	3.60	8.81	27.00	37.00	250
34	Teok T. C. (*)		5000	5.00	5.00	31.00	15.00	223
35	Titabor T. C. (*)		7545	7.50	31.81	25.00	21.00	262
36	Guwahati Municipal Corporation	Kamrup (including Kamrup Metropolitan)	809895	216.79	380.80	797.00	287.00	115980
37	Palasbari M. B.		5554	1.03	32.32	17.85	9.76	339
38	Rangia M. B.		25151	9.25	53.00	25.76	30.00	228
39	North Guwahati T. C.		16286	8.00	23.00	19.45	25.00	470
40	Karimganj M. B.	Karimganj	52613	6.09	39.29	42.30	45.00	2950
41	Badarpur T. C.		11297	4.90	17.26	23.45	16.19	530
42	North Lakhimpur M. B.	Lakhimpur	54285	13.74	67.00	40.08	45.15	599
43	Bihpuria T. C.		10868	2.00	49.51	28.40	15.10	250
44	Dhakuakhana T. C. (*)		5000	5.00	6.78	14.99	4.99	571
45	Narayanpur T. C. (*)		5000	7.38	4.09	21.00	32.00	210

Sl. No.	City/Town	Name of District	Total Population as per census 2001	Total Area (in Sq. Km)	Per Capita Tax Collection (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]	
46	Morigaon M.B.	Morigaon	20811	4.00	10.38	43.76	35.00	485	
47	Hojai M. B.	Nagaon	35718	5.28	54.00	36.46	16.00	450	
48	Lanka M. B.		34423	3.60	18.71	23.90	31.75	559	
49	Lumding M.B .		25203	7.77	21.58	35.40	25.52	300	
50	Nagaon M. B.		107667	9.22	15.15	75.20	63.00	2170	
51	Dhing T. C.		17844	4.00	8.13	34.56	19.09	452	
52	Doboka T. C.		11058	5.00	11.00	19.50	18.00	197	
53	Kampur T. C.		5409	6.10	4.50	20.15	31.50	274	
54	Roha T. C.(*)		5000	1.08	3.40	15.10	30.00	133	
55	Nalbari M. B.		Nalbari	23183	12.50	81.96	25.00	25.00	1600
56	Tihu T. C.			4303	1.40	13.25	17.52	15.05	294
57	Amguri M. B.	Sivasagar	6997	1.60	65.89	15.50	12.50	420	
58	Nazira M. B.		13047	8.00	125.00	21.18	18.20	438	
59	Sivasagar M. B.		53854	10.95	55.74	42.36	71.47	903	
60	Sonari M. B.		17502	8.00	67.50	29.10	66.85	550	
61	Moranhat T. C.		5779	1.60	5.67	12.22	18.45	250	
62	Simaluguri T. C.		11780	8.69	8.09	26.00	28.74	349	
63	Dhekiajuli M. B.		25349	5.18	37.08	27.00	30.00	314	
64	Tezpur M. B.		80575	7.10	49.12	52.80	85.60	550	
65	Biswanath Charali T. C.	Sonitpur	16825	6.02	62.65	25.31	54.90	270	
66	Gahpur T. C.		9419	10.70	23.00	27.17	5.25	317	
67	Rangapara T. C.		18824	9.07	38.62	18.00	17.00	371	
68	Tinsukia M. B.		85563	10.54	70.67	149.70	193.60	3198	
69	Digboi T. C.	Tinsukia	20553	4.03	24.81	56.50	24.00	432	
70	Doom Dooma T. C.		19806	4.30	35.04	21.41	20.00	450	
71	Makum T. C.		15118	3.68	12.44	16.75	37.50	339	
72	Margherita T. C.		24049	4.70	6.78	25.00	75.00	350	
	Total			2714425	672.97	3120.67	3278.07	3048.53	164689

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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	0.015668	0.016621	0.007687	0.015118	0.005736	0.013325	0.024113	0.013673
2	Barpeta Road M. B.		0.016931	0.019354	0.009709	0.013161	0.006716	0.015331	0.031583	0.014124
3	Howly T. C.		0.008603	0.009185	0.002338	0.006163	0.005572	0.006708	0.015061	0.007196
4	Pathsala T. C.		0.009896	0.009562	0.002848	0.003674	0.004072	0.007435	0.022752	0.006628
5	Sarthebari T. C.		0.005875	0.010497	0.001773	0.002810	0.004309	0.006048	0.007370	0.004160
6	Sorbhog T. C.		0.002623	0.002624	0.001427	0.002832	0.002363	0.002225	0.008011	0.003286
7	Bongaigaon M. B.	Bongaigaon	0.040268	0.036149	0.006030	0.022225	0.006464	0.027482	0.014420	0.017966
8	Abhayapuri T. C.		0.013111	0.008201	0.006588	0.005406	0.007043	0.009300	0.013693	0.007338
9	Lakhipur M.B.	Cachar	0.007840	0.003280	0.002307	0.003611	0.002467	0.004476	0.006178	0.003754
10	Silchar M. B.		0.029286	0.062325	0.036165	0.052386	0.023419	0.042592	0.024719	0.040462
11	Mongoldoi M. B.	Darrang	0.013301	0.015434	0.004001	0.008812	0.006865	0.010912	0.010850	0.008843
12	Kharupetia T. C.		0.008496	0.008660	0.002313	0.006551	0.003507	0.006490	0.023713	0.007928
13	Dhemaji T. C.	Dhemaji	0.006406	0.005904	0.001907	0.004370	0.011888	0.004739	0.024354	0.008794
14	Silapathar T. C.		0.007779	0.010825	0.001943	0.008295	0.011888	0.006849	0.004646	0.008556
15	Dhubri M. B.	Dhubri	0.010939	0.019997	0.009108	0.023640	0.006286	0.013348	0.007780	0.016032
16	Bilasipara T. C.		0.007626	0.003323	0.005252	0.011483	0.007712	0.005401	0.010254	0.009627
17	Chapar T. C.		0.004195	0.002542	0.001785	0.006837	0.005632	0.002841	0.013779	0.006904
18	Gauripur T. C.		0.008892	0.014925	0.001822	0.009211	0.004384	0.008546	0.013497	0.008457
19	Sapatgram T. C.		0.006306	0.006561	0.003340	0.004467	0.004384	0.005402	0.008652	0.005086

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]
20	Dibrugarh M. B.	Dibrugarh	0.025930	0.063965	0.009412	0.044906	0.023032	0.033102	0.013818	0.034076
21	Chabua T. C.		0.004576	0.002952	0.001214	0.006422	0.001397	0.002914	0.001746	0.004143
22	Naharkatia T. C.		0.005134	0.003936	0.001257	0.005719	0.007935	0.003442	0.003954	0.005768
23	Goalpara M. B.	Goalpara	0.016473	0.004920	0.002629	0.018065	0.018961	0.008008	0.005143	0.015417
24	Lakhipur T. C.		0.011287	0.010497	0.001658	0.004622	0.007727	0.007814	0.002605	0.005545
25	Dergaon M. B.	Golaghat	0.010720	0.005576	0.002277	0.004954	0.007311	0.006191	0.014449	0.006884
26	Golaghat M. B.		0.016845	0.002814	0.003012	0.012181	0.010877	0.007557	0.018551	0.012073
27	Barpathar T. C.		0.006086	0.005872	0.001245	0.002608	0.007534	0.004401	0.003845	0.004218
28	Bokakhat T. C.		0.005509	0.003297	0.001384	0.003258	0.008916	0.003397	0.008549	0.005351
29	Sarupathar T. C.		0.003179	0.007423	0.001621	0.003655	0.005661	0.004074	0.001887	0.003988
30	Hailakandi M. B.	Hailakandi	0.018670	0.032934	0.009661	0.010956	0.006761	0.020421	0.036085	0.014232
31	Lala T. C.		0.007931	0.005248	0.004554	0.003783	0.006241	0.005911	0.028423	0.007744
32	Jorhat M. B.	Jorhat	0.025625	0.042644	0.006036	0.024900	0.081742	0.024768	0.047160	0.041876
33	Marioni T. C.		0.008237	0.012137	0.001518	0.007735	0.005349	0.007297	0.002823	0.006470
34	Teok T. C. (*)		0.009457	0.004920	0.001354	0.001842	0.007430	0.005244	0.001602	0.003634
35	Titabor T. C. (*)		0.007626	0.006889	0.001591	0.002780	0.011145	0.005369	0.010193	0.006121
36	Guwahati Municipal Corporation	Kamrup (including Kamrup Metropolitan)	0.243131	0.094144	0.704236	0.298367	0.322139	0.347170	0.122025	0.288368
37	Palasbari M. B.		0.005445	0.003202	0.002058	0.002046	0.001531	0.003568	0.010357	0.003146
38	Rangia M. B.		0.007858	0.009841	0.001384	0.009266	0.013745	0.006361	0.016984	0.010987
39	North Guwahati T. C.		0.005933	0.008201	0.002854	0.006000	0.011888	0.005663	0.007370	0.007601
40	Karimganj M. B.	Karimganj	0.012904	0.014761	0.017913	0.019383	0.009049	0.015193	0.012590	0.015427
41	Badarpur T. C.		0.007154	0.005311	0.003218	0.004162	0.007281	0.005228	0.005531	0.005246
42	North Lakhimpur M. B.	Lakhimpur	0.012227	0.014810	0.003637	0.019999	0.020417	0.010225	0.021470	0.019065
43	Bihpuria T. C.		0.008664	0.004953	0.001518	0.004004	0.002972	0.005045	0.015865	0.005359
44	Dhakuakhana T. C. (*)		0.004573	0.001637	0.003467	0.001842	0.007430	0.003226	0.002173	0.003453
45	Narayanpur T. C. (*)		0.006406	0.010497	0.001275	0.001842	0.010966	0.006059	0.001311	0.004584

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]
46	Morigaon T. C.	Morigaon	0.013349	0.011481	0.002945	0.007667	0.005944	0.009258	0.003326	0.006892
47	Hojai M. B.	Nagaon	0.011122	0.005248	0.002732	0.013159	0.007846	0.006368	0.017304	0.011500
48	Lanka M. B.		0.007291	0.010415	0.003394	0.012682	0.005349	0.007033	0.005996	0.009307
49	Lumding M.B .		0.010799	0.008371	0.001822	0.009285	0.011546	0.006997	0.006915	0.009268
50	Nagaon M. B.		0.022940	0.020666	0.013176	0.039665	0.013700	0.018927	0.004855	0.026230
51	Dhing T. C.		0.010543	0.006262	0.002745	0.006574	0.005944	0.006516	0.002605	0.005913
52	Doboka T. C.		0.005949	0.005904	0.001196	0.004074	0.007430	0.004350	0.003525	0.004879
53	Kampur T. C.		0.006147	0.010333	0.001664	0.001993	0.009064	0.006048	0.001442	0.004199
54	Roha T. C.(*)		0.004606	0.009841	0.000808	0.001842	0.001605	0.005085	0.001090	0.002094
55	Nalbari M. B.	Nalbari	0.007626	0.008201	0.009715	0.008541	0.018574	0.008514	0.026264	0.013261
56	Tihu T. C.		0.005345	0.004937	0.001785	0.001585	0.002080	0.004022	0.004246	0.002346
57	Amguri M. B.	Sivasagar	0.004728	0.004100	0.002550	0.002578	0.002378	0.003793	0.021114	0.004997
58	Nazira M. B.		0.006461	0.005970	0.002660	0.004807	0.011888	0.005030	0.040056	0.011011
59	Sivasagar M. B.		0.012922	0.023444	0.005483	0.019840	0.016271	0.013950	0.017862	0.017964
60	Sonari M. B.		0.008877	0.021929	0.003340	0.006448	0.011888	0.011382	0.021630	0.010322
61	Moranhat T. C.		0.003728	0.006052	0.001518	0.002129	0.002378	0.003766	0.001817	0.002357
62	Simaluguri T. C.		0.007931	0.009427	0.002119	0.004340	0.012913	0.006493	0.002592	0.006534
63	Dhekiajuli M. B.	Sonitpur	0.008237	0.009841	0.001907	0.009339	0.007697	0.006661	0.011882	0.008912
64	Tezpur M. B.		0.016107	0.028079	0.003340	0.029684	0.010550	0.015842	0.015740	0.021427
65	Biswanath Charali T. C.		0.007721	0.018009	0.001639	0.006198	0.008945	0.009123	0.020076	0.008985
66	Gahpur T. C.		0.008288	0.001722	0.001925	0.003470	0.015900	0.003978	0.007370	0.007128
67	Rangapara T. C.		0.005491	0.005576	0.002253	0.006935	0.013478	0.004440	0.012376	0.008939
68	Tinsukia M. B.	Tinsukia	0.045667	0.063506	0.019418	0.031522	0.015662	0.042864	0.022646	0.027865
69	Digboi T. C.		0.017236	0.007873	0.002623	0.007572	0.005988	0.009244	0.007950	0.007432
70	Doom Dooma T. C.		0.006531	0.006561	0.002732	0.007297	0.006390	0.005275	0.011228	0.007309
71	Makum T. C.		0.005110	0.012301	0.002058	0.005570	0.005468	0.006490	0.003986	0.005461
72	Margherita T. C.		0.007626	0.024602	0.002125	0.008860	0.006984	0.011451	0.002173	0.007879
	Total		1	1	1	1	1	1	1	1

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Statement showing the multiplying factors & projected devolution to ULBs during the year 2012-13 to 2015-16

Sl. No.	City/Town	Name of District	Multiplying Factor	Projected devolution (in Rupees)			
				2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1	Barpeta M. B.	Barpeta	0.003731	12478339	16464812	20518062	24851477
2	Barpeta Road M. B.		0.003854	12889878	17007826	21194753	25671085
3	Howly T. C.		0.001963	6567168	8665190	10798356	13078969
4	Pathsala T. C.		0.001809	6049282	7981854	9946799	12047563
5	Sarthebari T. C.		0.001135	3796271	5009071	6242186	7560536
6	Sorbhog T. C.		0.000897	2998989	3957081	4931221	5972695
7	Bongaigaon M. B.	Bongaigaon	0.004902	16396209	21634329	26960193	32654186
8	Abhayapuri T. C.		0.002002	6696575	8835939	11011140	13336693
9	Lakhipur M.B.	Cachar	0.001024	3425957	4520452	5633282	6823031
10	Silchar M. B.		0.011040	36926345	48723258	60717779	73541374
11	Mongoldoi M. B.	Darrang	0.002413	8069995	10648128	13269446	16071954
12	Kharupetia T. C.		0.002163	7234994	9546368	11896460	14408992
13	Dhemaji T. C.	Dhemaji	0.002399	8025328	10589191	13196001	15982997
14	Silapathar T. C.		0.002335	7808684	10303335	12839774	15551535
15	Dhubri M. B.		0.004374	14631420	19305741	24058361	29139487
16	Bilasipara T. C.	Dhubri	0.002627	8785465	11592171	14445891	17496863
17	Chapar T. C.		0.001884	6300582	8313438	10360011	12548046
18	Gauripur T. C.		0.002307	7717810	10183430	12690351	15370554
19	Sapatgram T. C.		0.001388	4641831	6124764	7632537	9244529

Sl. No.	City/Town	Name of District	Multiplying Factor	Projected devolution (in Rupees)			
				2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
20	Dibrugarh M. B.	Dibrugarh	0.009297	31098448	41033514	51135001	61934713
21	Chabua T. C.		0.001130	3780956	4988863	6217004	7530035
22	Naharkatia T. C.		0.001574	5263731	6945343	8655124	10483086
23	Goalpara M. B.	Goalpara	0.004206	14069640	18564488	23134628	28020662
24	Lakhipur T. C.		0.001513	5060768	6677539	8321393	10078871
25	Dergaon M. B.	Golaghat	0.001878	6282935	8290154	10330995	12512901
26	Golaghat M. B.		0.003294	11018267	14538289	18117274	21943643
27	Barpathar T. C.		0.001151	3849599	5079436	6329874	7666744
28	Bokakhat T. C.		0.001460	4883709	6443915	8030255	9726245
29	Sarupathar T. C.		0.001088	3639761	4802561	5984839	7248837
30	Hailakandi M. B.	Hailakandi	0.003883	12988049	17137360	21356176	25866600
31	Lala T. C.		0.002113	7067207	9324978	11620568	14074832
32	Jorhat M. B.	Jorhat	0.011426	38217303	50426639	62840493	76112405
33	Marioni T. C.		0.001765	5904735	7791129	9709122	11759689
34	Teok T. C. (*)		0.000992	3316649	4376224	5453547	6605337
35	Titabor T. C. (*)		0.001670	5586353	7371033	9185608	11125608
36	Guwahati Municipal Corporation	Kamrup (including Kamrup Metropolitan)	0.078678	263171359	347247091	432731166	524123988
37	Palasbari M. B.		0.000858	2871417	3788753	4721455	5718626
38	Rangia M. B.		0.002998	10027174	13230570	16487625	19969811
39	North Guwahati T. C.		0.002074	6936769	9152869	11406090	13815057
40	Karimganj M. B.	Karimganj	0.004209	14078670	18576403	23149477	28038647
41	Badarpur T. C.		0.001431	4787631	6317143	7872275	9534900
42	North Lakhimpur M. B.	Lakhimpur	0.005202	17399551	22958211	28609983	34652411
43	Bihpuria T. C.		0.001462	4890423	6452774	8041295	9739617
44	Dhakuakhana T. C. (*)		0.000942	3151492	4158303	5181980	6276414
45	Narayanpur T. C. (*)		0.001251	4183319	5519770	6878608	8331370

Sl. No.	City/Town	Name of District	Multiplying Factor	Projected devolution (in Rupees)			
				2012-13	2013-14	2014-15	2015-16
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
46	Morigaon T. C.	Morigaon	0.001881	6290203	8299743	10342944	12527374
47	Hojai M. B.	Nagaon	0.003138	10494916	13847742	17256731	20901353
48	Lanka M. B.		0.002539	8493532	11206972	13965866	16915457
49	Lumding M.B .		0.002529	8458144	11160279	13907678	16844979
50	Nagaon M. B.		0.007157	23938373	31585999	39361730	47674927
51	Dhing T. C.		0.001613	5396386	7120377	8873247	10747276
52	Doboka T. C.		0.001331	4452387	5874798	7321035	8867237
53	Kampur T. C.		0.001146	3831786	5055933	6300584	7631268
54	Roha T. C.(*)		0.000571	1911049	2521575	3142327	3805987
55	Nalbari M. B.		Nalbari	0.003618	12102439	15968823	19899972	24102846
56	Tihu T. C.	Sivasagar	0.000640	2141208	2825263	3520776	4264364
57	Amguri M. B.		0.001363	4560033	6016833	7498036	9081621
58	Nazira M. B.		0.003004	10048805	13259111	16523193	20012891
59	Sivasagar M. B.		0.004901	16394536	21632122	26957442	32650854
60	Sonari M. B.		0.002816	9420343	12429873	15489816	18761265
61	Moranhat T. C.		0.000643	2150817	2837942	3536576	4283501
62	Simaluguri T. C.		0.001783	5962861	7867825	9804699	11875451
63	Dhekiajuli M. B.		0.002431	8132889	10731114	13372863	16197211
64	Tezpur M. B.		Sonitpur	0.005846	19555098	25802393	32154336	38945332
65	Biswanath Charali T. C.	0.002452		8200289	10820047	13483689	16331444
66	Gahpur T. C.	0.001945		6505633	8583997	10697176	12956419
67	Rangapara T. C.	0.002439		8157715	10763872	13413685	16246655
68	Tinsukia M. B.	Tinsukia	0.007603	25430252	33554490	41814818	50646107
69	Digboi T. C.		0.002028	6782838	8949762	11152983	13508492
70	Doom Dooma T. C.		0.001994	6669978	8800846	10967407	13283724
71	Makum T. C.		0.001490	4984142	6576434	8195397	9926265
72	Margherita T. C.		0.002150	7190404	9487532	11823140	14320187
	Total			912624098	1204181428	1500622602	1817554096