

ANNEXURE 1.1
(Para 1.15)

**GOVERNMENT OF ASSAM
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT
NOTIFICATION**

ORDER BY THE GOVERNOR

No FEA (SFC) 179/2017/74

Dated Dispur the November 09, 2018

In pursuance of the provisions of Article 243-I and 243-Y of the Constitution of India read with the provisions of Section 2(1) of the Finance Commission (Miscellaneous Provisions) Act, 1995, the Governor of Assam is pleased to constitute the Sixth Assam State Finance Commission consisting of Smti. T.Y. Das, IAS (Retd.), former Chief Secretary of Assam as the Chairperson and the following other members: -

1.	The Senior Most Secretary, Panchayat & Rural Development Department.	Member
2.	The Senior Most Secretary, Urban Development Department.	Member
3.	One Non Official Member to be nominated from Academia.	Member
4.	The Commissioner & Secretary, Finance Department.	Member Secretary
5.	The Senior Most Secretary, Guwahati Development Department.	Special Invitee

2. The Commission shall make recommendation as to the following matters:

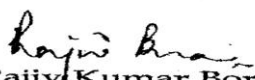
(a) The principles, which should govern-

- i) the distribution between the State of Assam and the Panchayats and Municipalities of the net proceeds of the taxes and duties, levied and collected by the State;
- ii) the determination of the taxes, duties, tolls and fees, which may be assigned to, or appropriated by, the Panchayats and Municipalities;
- iii) the grants-in-aid to the Panchayats/Municipalities from the Consolidated Fund of the State;

(b) The measures needed to improve the financial position of the Panchayats and Municipalities with special references to : -

- i) the potential for Local Governments to raise funds from financial institutions and the market, and to suggest a mechanism and framework for realizing the potential;
- ii) improving the quality of upkeep of assets owned by Local Governments as well as those transferred to Local Governments;
- iii) improving the financial position of the Panchayats and Municipalities with special emphasis on rationalization of taxes and revenues and user charges collected by Local Governments with innovative methods.
- iv) achieving economy and efficiency in expenditure by Local Governments;
- v) providing incentives for higher mobilization of own resources by the Local Governments;
- vi) maintaining a proper fiscal data base relating to Local Governments;
- vii) putting in place measures required for improving the capacity of financial management by Local Governments;
- viii) improving monitoring of the fiscal performance of the Local Governments;
- ix) improving the measures for quality of service delivery of Local Governments in respect of State Government as well as Local Government programmes;

- x) Examine the feasibility and make recommendations on creation of urban infrastructure and other civic amenities by the Urban Local Bodies through Public-Private partnership and exploring avenues of viability gap funding.
- (c) Any other matter referred to the State Finance Commission by the Governor in the interests of sound financial position of the Panchayats and Municipalities.
3. In making its recommendations the Commission shall have regard, among other Considerations, to: -
- i) the objective of balancing the receipts and expenditure on revenue account of both the Local Bodies as a whole and the State Government and each Local Body;
 - ii) the resources of State Government, the demands thereon, in particular, the expenditure of the State on maintaining law and order, civil administration, pension, debt servicing including the debt servicing on behalf of Local Bodies and other committed expenditure and need to generate adequate surplus on revenue account for capital outlay and the commitment for maintaining fiscal targets as per Assam FRBM (Amendment) Act 2011;
 - iii) the revenue of the resources of the Local Bodies for the five years commencing on 1st April, 2020 on the basis of the level of collection made during 2016-17 from taxes, duties, tolls, fees, cess etc. levied by the them ;
 - iv) The impact of the GST , including payment of compensation for possible loss of revenue for 5 years and abolition of a number of cesse , earmarking thereof for compensation and other structural reforms programme , on the finances of Centre and States;
 - v) The commission may consider proposing measurable performance -based incentives for Local Bodies and councils.
4. In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of that Census for which PRI-wise and ULB-wise figures are available in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.
5. The Commission shall indicate the basis on which it has arrived at its finding and make available the Local Body-wise estimates of receipts and expenditure.
6. The Commission shall prepare its report on the basis of the Templates of the 13th Finance Commission of Government of India, with such modifications as may be necessary.
7. While making assessment of the resources of the Local Governments, the Commission shall also make recommendation devolution and grant-in-aid for the Local Bodies of the three Autonomous Councils under the Sixth Schedule.
8. The Commission shall make its report available to the Governor of Assam by 30th October, 2019 on each of the matters aforesaid, covering a period of five years commencing on the 1st April, 2020.


(Rajiv Kumar Bora)
Addl. Chief Secretary to the
Government of Assam
Finance Department.

**DIARY OF EVENTS AND OTHER ACTIVITIES OF SIXTH
ASSAM STATE FINANCE COMMISSION**

I. Meetings of Sixth Assam State Finance Commission:

- 1) **First Meeting** of the Commission was held on 18.12.2018.
- 2) **Second Meeting** of the Commission was held on 07.01.2019.
- 3) **Third Meeting** of the Commission was held on 11.06.2019.
- 4) **Fourth Meeting** of the Commission was held on 20.09.2019
- 5) **Fifth Meeting** of the Commission was held on 01.10.2019
- 6) **Sixth Meeting** of the Commission was held on 25.10.2019

II. Video Conference was held on 16.02.2019.

III. Review meeting with Nodal Officers By Member- Secretary on 11.09.2019 & 23.10.2019

IV. Meeting with different Departments.

- 1) Meeting with Panchayat & Rural development Department
- 2) Meeting with Urban Development Department.
- 3) Meeting with Guwahati Development Department
- 4) Meeting with WPT&BC and Hill Areas Department
- 5) Meeting with PHE & PWD (Roads & Bldg.)
- 6) Meeting with Agriculture Department
- 7) Meeting with Environment & Forest Department
- 8) Meeting with Revenue & Disaster Management Department.

Interaction with Heads of Department:

- The Commissioner of Panchayat & Rural Development, Assam
- The Commissioner of Guwahati Municipal Corporation ,Assam
- The Chief Executive Officer, GMDA
- The Chief Engineer, PHE , Assam
- The Chief Engineer, PWD (Roads), Assam
- The Chief Engineer, PWD (Bldg. & NH) , Assam
- The Chief Engineer, AUWS&S Board.
- The Director of Audit (Assam), Kar Bhavan, G.S Road, Dispur.
- The Director of Municipal Administration, Assam.
- The Director of T&CP , Assam
- The Director of Economic & Statistics,
- The Director of National Institute of Rural Development , Khanapara, Guwahati
- The Director of State Institute of Rural Development , Khanapara, Guwahati
- The Director of Agriculture.
- The Director of Horticulture.
- The Member Secretary, Assam Pollution Control Board.
- State Informatics Officer, NIC, Assam
- The Secretary, Revenue & Disaster Management Department.

V. List of Memorandum submitted by public organizations. Elected representative to Sixth ASFC

Sl. No.	Name and Address	Date of received
1	Shri Bhubaneswar Kalita Hon'ble MP (R.S)	24.05.2019
2	Smt. Silpi Sarkar, Maligaon, Guwahati	30.01.2019
3	Shri Subrata Saha, Pandu, PS- Jalukbari	05.02.2019
4	Shri Munindra Nath Sarkar, Sreenagar, Japorigog, Balmiki Path, PS- Dispur, Guwahati- 06	08.02.2019
5	Shri Mohini Kumar Sarkar, Barpeta	21.02.2019
6	Shri B. Bhowmick, Karimganj	07.05.2019
7	Shri Utanka Kalita Vill+PO- Sualkuchi, Kamrup	08.05.2019

VI. Meeting with Representatives of Local Bodies & Official:

Sl. No.	Name of District	Date	Meeting with
1	Kamrup (M) [Dimoria AP (Sonapur), Khetri GP, Kamarkuchi GP]	25.02.2019	i) Meeting with Presidents of all level of PRIs, ZPC members, CEO ZP, EO of AP and Secretary GP of the district. ii) Discussion with officials PWD, PHE, Irrigation, Agriculture, Assistant Director of (LF). iii) Discussion with Chairpersons, EOs of Municipal Boards, representatives of District Development Authority of the District, Deputy Director of T&C Planning, filed visit etc.
2	Kamrup [Rangia MB, Rangia AP, Madhya Panduri GP, Cheptinakul GP]	26.02.2019	Do
3	Diphu, KAAC	02.05.2019	Do
4	Dhubri	13.05.2019	Do
5	Kokrajhar	15.05.2019	Do
6	Barpeta	28.05.2019	Do
7	Nalbari	29.05.2019	Do
8	Kamrup (Rural)	07.06.2019	Do
9	Darrang	12.06.2019	Do
10	Goalpara	14.06.2019	Do
11	Bongaigaon	15.06.2019	Do
12	Morigaon	08.07.2019	Do
13	Nagaon	09.07.2019	Do
14	Hojai	10.07.2019	Do
15	Haflong	15.09.2019 to 17.09.2019	Do

16	Tinsukia	18.10.2019 to 19.10.2019	Do
17	Dibrugarh	20.10.2019 to 21.10.2019	Do
18	Lakhimpur	21.10.2019 to 22.10.2019.	Do
19	Cachar	11.12.2019	Do
20	Hailakandi	12.12.2019	Do
21	Karimganj	12.12.2019	Do

VII. List of Memorandum submitted by Elective Representative to Sixth ASFC.

Sl. No.	Name of ZPs , APs , GPs and MBs	Designation of persons
PRIs		
1	Morigaon	President, Morigaon ZP
2	Jorhat Zilla Parishad	Chairman, Jorhat ZP
3	Golaghat ZP	Chairman, Golaghat ZP
4	Biswanath ZP	Chairman, Biswanath ZP
5	Tinsukia ZP	Chairman, Tinsukia ZP
6	Nagaon ZP	Chief Executive Officer & President, Nagaon ZP
7	Kamrup Zilla Parishad	Chief Executive Officer, Kamrup ZP
8	Barpeta Zilla Parishad	President & Member, Barpeta ZP
10	Lakhimpur ZP	Chief Executive Officer, Lakhimpur ZP
11	Dhemaji ZP	Chief Executive Officer, Dhemaji ZP
12	Chepti Nakul Gaon Panchayat, Kamrup	President, Chepti Nakul Gaon Panchayat
13	Asharrikandi Gaon Panchayat, Dhubri	Secretary, Asharrikandi GP
14	Khairabari GP, Barpeta	President, Khairabari GP
15	Pachim Nalbari Dev. Block / Anchalik Panchayat Chamata, Nalbari	President, Pachim Nalbari AP
16	Dakhin Pakowa Gaon Panchayat, Nalbari	President, Dakhin Pakowa Gaon Panchayat, Nalbari
17	Bajigaon Anchalik Panchayat	President of all Anchalik Panchayats and Gaon Panchayats
18	Bajigaon GP	
19	Udmari GP	
20	Mowamari GP	
21	Amlokhi GP	
22	Sutargaon GP	
23	Kanuamari GP	
24	Niz-Bheleguri GP	
25	Bharaguri GP	
26	Bajiagaon GP	
27	Kuhumtoli GP	

28	Sutargaon GP	
29	Khatowal GP	
30	Khatowal GP	
31	Khatowal GP	
32	Sutargaon GP	
33	Amlokhi GP	
34	Niz- Bheleuguri GP	
35	Bajiagaon Gp	
ULBs		
1	Sorbhog MB	Chairman
2	Howly MB	Chairperson
3	Barpeta Road MB	Chairperson
4	Rangia MB	Chairperson
5	All Assam Municipal Corporation Association Rangia Branch	
6	Dhubri MB	Chairperson
7	Lakhipur MB	Chairperson
8	Kharupetia MB	Chairperson
9	Lumding MB	Chairperson
10	Dhubri MB	Chairperson
11	Jagirod Development Authority	Chairman
12	All Assam Civic Bodies Workers Federation, H/O: Nalbari	
13	Biswanath Chariali MB	Chairperson

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

Sl. No.	Letter No and Officers/Departments to whom letter issued.	Contents of the letter	Present position of the matter
1	FEA(SFC) 179/2017/74 Dtd.09/11/2018	Notification of Constitution of Sixth Assam State Finance Commission	Done
2	FEA(SFC)183/2018/9 Dtd.12/12/2018	Accommodation of rooms of the Chairperson, issuance of notification for consultants and staffs.	Done
3	No. FEA (SFC) 196/2018/5 Dtd. 20/12/2018 (along with one other reminder) (P & RD)	Infrastructures of Hats, weekly market, multipurpose halls of PRI.(Existing & Proposed)	Information received.
4	No.FEA (SFC) 196/2018/3 Dtd. 20/12/2018 (along with 3 other reminders) (P & RD)	Collection of population figures of PRIs and other information as per Census 2011	Information received.
5	No. FEA (SFC) 196/2018/6 Dtd. 20/12/2018. (along with 2 other reminders)	Recording of best practices for PRIs and ULBs	Information received from UDD, GDD.

	(NIRD/SIRD/ CEOs/ DCs/ Principal Secy, 6 th Schedule Areas)		
6	No.FEA (SFC) 196/2018/7 Dtd. 20/12/2018 (along with 3 other reminders) (UDD / GDD)	Debt position of ULBs	Information received.
7	No.FEA (SFC) 196/2018/8 Dtd. 20/12/2018 (along with 2 other reminders) (P&RD / UDD / GDD / T&D)	Carrying out Monitoring & Evaluation for PRIs and ULBs- recommendations from Ministry of Panchayat &RD/SIRD/NIRD.	Received from UDD, GDD, P&RD, SIRD
8	No. FEA (SFC) 191/2018/3 Dtd. 26/12/2018 <i>All Public</i>	Notification inviting public views/suggestions on issues relating to ToR of the Commission.	Received suggestions from 6 persons
9	No.FEA(SFC)196/2018/10 DTD. 28.12.2018 (along with 2 other reminders)	Activity Mapping for 3Fs of PRIs. (Regarding 29 subjects of PRIs and comments of Deptt's concerned)	Information received from P&RD but not in proper manner.
10	No.FEA(VI-ASFC)3/2018/5 Dtd.31/12/2018	Preparation of website of 6 th ASFC. Discussion with NIC for computerization and interaction of e-governance.	Done
11	No.FEA (SFC) 202/2018/5 Dtd. 31/12/2018 (along with 3 other reminders) (Local Audit)	Questionnaires for Directors of audit (Local Fund).	Information received but not in proper manner.
12	D.O.No. FEA (SFC) 203/2018/8 dated 01.01.2019 (along with 3 other reminders) (Director, Assam Institute of Research of Tribals and Schedule caste, Beltola, Ghy- 22)	Request to Tribal Research Institute to conduct a study on the terms of reference relating to 6 th schedule areas and submit a comprehensive report.	Information received.
13	No. FEA (SFC) 194/2018/87 Dtd. 03/01/2019 <i>PWD (Roads)</i>	Questionnaires of Chief Engineer of Roads.	Information received
14	No.FEA (SFC) 194/2018/86 Dtd. 03/01/2019 <i>PHE</i>	Questionnaires of PHE.	Information received.
15	No. FEA(SFC) 192/2018/12 Dtd. 09/01/2019 (along with 3 other reminders) (P&RD/UDD/GDD/Hills Areas/ Concern Line Department)	Action Taken Report on recommendation of 4 th and 5 th ASFC	Information received from UDD, GDD.
16	No.FEA (VIASFC) 5 /2019/5 Dtd. 10/01/2019	Information of staff position of each unit of	Information received.

	(along with 3 other reminders) (UDD/ ALL EOs of MBs)	ULBs and GMC to be circulated.	
17	No. FEA (SFC) 194/2018/88 Dtd. 17/01/2019 (along with 6 other reminders) (P&RD for PRIs).	Questionnaire for the PRIs.	Received information but not in proper manner.
18	No. FEA (SFC) 194/2018/89 Dtd. 17/01/2019 (along with 4 other reminders) UDD for ULBs.	Questionnaire for the ULBs. (Specific GMC questionnaire)	Received information from Director, MAD.
19	No. FEA (6 th ASFC) 1/2018/35 Dtd. 21/01/ 2019 (along with 4 other reminders) (Hill Areas / W.P.T. & B. C)	Questionnaires of Sixth Schedule Areas (PRIs)	Information received but not in proper manner.
20	No. FEA (6 th ASFC) 2/2018/47 Dtd. 21/01/ 2019 (along with 6 other reminders) (Hill Areas / W.P.T. & B. C)	Questionnaires of Sixth Schedule Areas (ULBs)	Information received but not in proper manner.
21	No. FEA(SFC) 191/2018/ Dtd. 24/01/2019	DO letter circulated to all concerned MP, all Ministers, MLA	Reply received from Shri Bhubaneswar Kalita.
22	No.FEA (SFC) 193/2018/Pt./11 Dtd. 24/01/19 PHE & PWD (R)	Meeting on questionnaire with the PHE & PWD (R)	Information received
23	No.FEA(VI-ASFC) 01/2019/37 Dtd. 08/02/2019 UDD/MAD	Furnish the Urban Population of Assam	Information received.
24	No FEA(VI-ASFC) 10/2019/42 Dtd. 14/02/2019 (along with 2 other reminders) GDD for GMC.	i)6 th ASFC Questionnaire for the GMC. ii)6 th ASFC Specific questionnaire for GMC.	Information received.
25	No. FEA (SFC) 182/2018/18 (along with 2 other reminders) (P&RD, UDD, GDD, Hill Areas Deptt., WPT&BC And All MBs/TCs)	Declare Nodal officer of all concerned line department.	Information received.
26	No. FEA(SFC)192/2018/43 Dtd. 01/03/2019 (along with 2 other reminders) (Revenue/ Transport/ Excise/ Director, Land Records/ Inspector Gen. of Registration)	Administrative cost of collection of State Taxes and Duties	Information not received from Revenue/ Transport/ Excise.
27	No. FEA(VI- SFC) 11/2019/25 Dtd. 19/03/2019 (along with 2 other reminders) (Panchayat & Rural Development Department)	Furnish information on backlog of salary of PRI staff and Financial Position and fund received under Centrally Sponsored Schemes by different PRIs.	Information received but not in proper manner.

28	No. FEA(SFC)196/2018/37 Dtd. 03/04/2019 (along with 1 other reminder) (Assam Urban Water Supply and Sewerage Board)	Information on sewerage and SWM system	Information received.
29	No. FEA(SFC)192/2018/45 Dtd. 03/04/2019 (along with 1 other reminder) (Commissioner of taxes)	Projection of commercial tax collection	Information received.
30	No. FEA(VI- SFC) 11/2019/29 Dtd. 06/04/2019 (along with 2 other reminders) (P&RD/ All CEO/ State Election Commission)	Information on Elected Representative of PRIs	Information received.
31	No. FEA (SFC) 193/2018/Pt./ 45-46 Dtd.24/07/2019. (UDD / Hill Areas / W.P.T. & B. C)	Status Paper covering the following: i)Organizational setup ii)Staff strength iii)Income & Expenditure iv)Accounting system v)Additional Tax mobilization vi)Preparation of budget vii)Extent of service delivery of core activity viii) Bye-law of Tax collection and Audit	Received information from UDD.
32	No.FEA(VI-ASFC) 10/2019/113 Dtd. 26/07/2019 (UDD / GDD /T&CP / Pollution Control Board.)	Write up / Status paper on Solid Waste Management	Write up received.
33	No. FEA (VIASFC) 22/2019/6 Dtd. 07/08/2019 (along with 1 other reminder) (P&RD Deptt./ Comm. P&RD)	Information for preparation of report of 6 th ASFC (7 formats)	Information received.
34	No. FEA (VIASFC) 23/2019/1 Dtd. 08/08/2019 (Director, Economics & Statistics)	Information on district wise per capita NDDP for last 3 years	Information received. (request them to submit NDDP for Agriculture sector)

Officers and Staff who worked for Sixth Assam State Finance Commission

1. Hemanta Kr. Dewri	Director
2. Matilal Sarkar	Joint Director
3. Debleena Sengupta (Das)	Senior Research Officer
4. Bipul Kumar Sarma	Senior Research Officer
5. Abhijit Dutta	Research Officer
6. Shyam Mahanta	Superintendent
7. S. Kalamjit Singha	Assistant Research Officer
8. Karunaditya Das	Assistant Research Officer
9. Smiti Lahon	Assistant Research Officer
10. Dayal Ch. Das	Sr. Administrative Assistant
11. Uttam Hazarika	Sr. Administrative Assistant
12. Preeti Sikha Borah	Jr. Administrative Assistant
13. Sunanda Sen	P.A. to Chairperson
14. Parag Goswami	Junior Assistant
15. Rabin Dihingia	Senior Grade Computer Operator
16. Anupam Medhi	Computer Operator
17. Surajit Kalita	Computer Operator
18. Miss Pinki Mani Das	Senior Grade Computer Operator
19. Bhaskarjyoti Barman	Data Entry Operator
20. Kalyan Dutta	PSO, Chairperson
21. Satyendra Kr. Roy	PSO, Chairperson
22. Kaushik Medhi	Driver, Chairperson
23. Hemanta Pathak	Driver, Chairperson
24. Soidul Islam	Driver, SFC Cell
25. Kushal Baishya	Driver, SFC Cell
26. Kiran Narzary	Grade- IV
27. Premada Roy Changmai	Grade- IV
28. Manoj Kr. Saikia	Grade- IV
29. Pran Mohan Ray	Grade- IV
30. Mukul Chanda	Grade- IV (Chairperson)
31. Tapan Kalita	Grade- IV (Chairperson)
32. Sumit Das	Grade- IV, SFC Cell
33. Chinmoy Sharma	Grade- IV, SFC Cell
34. Ramani Das	Driver, SFC Cell
35. Ratan Das	Driver, SFC Cell

Annexure 4.1**(Para 4.37)****Assessment of 14th Finance Commission Vs Actual Position**

(Rs. in Crore)

Year	Items	Assessed by 14th FC	Actual	Difference
1	2	3	4	5
2015-16 (Actual)	State Taxes	13197.00	10120.00	-3077.00
	Non Tax Rev.	3771.00	2742.00	-1029.00
	Central Taxes	19244.00	16771.00	-2473.00
	Grant	0.00	3330.00	3330.00
Total Receipt		36212.00	32963.00	-3249.00
	Rev. Exp.	38403.00	27576.00	-10827.00
	Rev. Deficit	-2191.00	5387.00	7578.00
2016-17 (Actual)	State Taxes	15351.00	12080.00	-3271.00
	Non Tax Rev.	4195.00	4353.00	158.00
	Central Taxes	22208.00	20189.00	-2019.00
	Grant	0.00	2154.00	2154.00
Total Receipt		41754.00	38776.00	-2978.00
	Rev. Exp.	42941.00	35929.00	-7012.00
	Rev. Deficit	-1187.00	2847.00	4034.00
2017-18 (Actual)	State Taxes	17856.00	13215.00	-4641.00
	Non Tax Rev.	4699.00	4072.00	-627.00
	Central Taxes	25661.00	20050.00	-5611.00
	Grant	0.00	14449.00	14449.00
Total Receipt		48216.00	51786.00	3570.00
	Rev. Exp.	48006.00	54896.00	6890.00
	Rev. Deficit	210.00	-3110.00	-3320.00
2018-19 (Pre Act)	State Taxes	20634.00	15937.00	-4697.00
	Non Tax Rev.	5291.00	8316.00	3025.00
	Central Taxes	29687.00	25108.00	-4579.00
	Grant	0.00	14117.00	14117.00
Total Receipt		55612.00	63478.00	7866.00
	Rev. Exp.	53659.00	58973.00	5314.00
	Rev. Deficit	1953.00	4505.00	2552.00
2019-20 (Est)	State Taxes	22991.00	17874.00	-5117.00
	Non Tax Rev.	5979.00	5752.00	-227.00
	Central Taxes	34386.00	28873.00	-5513.00
	Grant	0.00	15105.00	15105.00
Total Receipt		63356.00	67604.00	4248.00
	Rev. Exp.	59969.00	65630.00	5661.00
	Rev. Deficit	3387.00	1974.00	-1413.00
2020-25 (Total)	State Taxes	90029.00	69226.00	-20803.00
	Non Tax Rev.	23935.00	25235.00	1300.00
	Central Taxes	131186.00	110991.00	-20195.00
	Grant	0.00	49155.00	49155.00
Total Receipt		245150.00	254607.00	9457.00
	Rev. Exp.	242978.00	243004.00	26.00
	Rev. Deficit	2172.00	11603.00	9431.00

Source: Report of 14th FC, Finance Accounts

Annexure-4.2**(Para 4.38)****Net Budgetary Position(Actual)
Govt. of Assam**

(Rs. in Crore)

Head	2014-15 Actual	2015-16 Act	2016-17 Act	2017-18 Act	2018-19 Pre Act	2019-20 Proj
A. GSDP	195723.00	227959.00	254321.00	278710.00	306581.00	337239.00
B. Total Revenue Receipt	38181.50	42457.70	49219.81	51785.74	63478.29	67353.95
1. State Taxes	9449.91	10120.15	12079.56	13215.26	15937.41	17874.17
2. Non Tax Revenue	2412.89	2741.57	4353.13	4071.78	8316.21	5751.86
3. Central Taxes	12283.61	16771.23	20188.64	20050.15	25107.50	28622.55
4. Central Grant(Non Plan)	1490.96	3330.48	2154.41	14448.55	14117.17	15105.37
5. Central Grant Plan	12544.13	9494.27	10444.07	0.00	0.00	0.00
C. Total Capital Receipt	8681.93	310.03	8782.26	11204.33	5783.90	13307.42
1. Internal Debt	6095.80	5447.50	3844.36	6166.24	10196.42	11521.95
2. Central Loan	49.66	50.49	57.35	69.57	89.16	93.62
3. Recovery of Loan	10.13	510.19	18.60	4.71	-34.71	5.19
4. Public Account(Net)	2526.34	-5698.15	4861.95	4963.81	-4466.97	1686.66
D. Grand Total Receipt(B+C)	46863.43	42767.73	58002.07	62990.07	69262.19	80661.37
E. Total Revenue Exp.	39078.17	37011.42	49362.73	54896.30	58972.51	65724.49
1. Plan	9390.89	9435.57	13433.83			
2. Non-Plan(of which)	29687.28	27575.85	35928.90	54896.30	58972.51	65724.49
(i) Salary	17579.82	18484.63	19209.13	25751.60	28841.79	32302.81
(ii) Pension	5237.02	5985.23	6564.64	8287.28	8108.96	8919.86
(iii) Interest Payment	2469.98	2775.91	3138.96	2481.19	5557.75	6391.41
F. Total Capital Exp.	7733.21	4919.91	8044.08	7691.88	11033.73	12490.29
1. Plan	4457.31	2964.03	5762.80			
2. Non-Plan	87.67	-13.02	238.65	5733.28	9950.00	11244
3. Debt Repayment	3190.23	1968.90	2042.63	1958.60	1083.73	1246.29
G. Grand Total Exp.(E+F)	46811.38	41931.33	57406.81	62588.18	70006.24	78214.78
H. Budgetary Surplus(+) Deficit(-) (D-G)	52.05	836.40	595.26	401.89	-744.05	2446.59
I. Opening Balance	-1704.69	-1652.64	-816.24	-220.98	180.91	-563.14
J. Closing Balance	-1652.64	-816.24	-220.98	180.91	-563.14	1883.45
K. Revenue Deficit(B-E)	-896.67	5446.28	-142.92	-3110.56	4505.78	1629.46
L. Non-Plan Rev. Deficit	-4049.91	5387.58	2846.84			
M. Fiscal Deficit(B+C3-G+F3)	-5429.52	3005.46	-6125.77	-8839.13	-5478.93	-9609.35
N. Year End Debt Stock	31300.98	35690.22	38345.76	45861.90	55063.75	65433.03
O. Debt as % of GSDP	16	15.66	15.08	16.46	17.96	19.4
P. Fiscal Deficit as % of GSDP	-2.77	1.32	-2.41	-3.17	-1.79	-2.85
Q. Rev Deficit as % of GSDP	-0.46	2.39	-0.06	-1.12	1.47	0.48
R. State Tax as % of GSDP	4.83	4.44	4.75	4.74	5.2	5.3
S. Non Tax Rev. as % of GSDP	1.23	1.20	1.71	1.46	2.71	1.70
T. Rev Exp as % of GSDP	19.37	16.24	19.40	19.70	19.23	19.49
U. Salary as % of GSDP	8.98	8.11	7.55	9.24	9.40	9.58
V. Interest as % of GSDP	1.26	1.00	1.23	0.89	1.81	1.90

Source: Finance Accounts, AG, Assam

Annexure 4.3**(Para 4.38)****Details of Tax and Non-Tax Revenue**

(Rs. in Crore)

Sl No.	Heads	2014-15 Act	2015-16 Act	2016-17 Act	2017-18 Act	2018-19 Pre Act	2019-20 Projected
A	State Tax						
	1. Tax on Agri Income	51.07	32.01	23.23	13.52	7.85	8.64
	2. Profession Tax	191.38	183.05	184.27	193.38	232.02	255.22
	3. Land Revenue	142.32	229.46	210.02	219.39	163.22	179.54
	4. Stamps & Registration	188.51	224.83	226.78	239.04	240.18	264.20
	5. State Excise	664.99	807.96	963.81	1095.16	1399.84	1539.82
	6. Sales Tax	7351.25	7493.72	8751.63	6372.88	4698.74	5168.61
	7. M.V Tax	364.53	442.73	521.59	646.96	765.01	841.51
	8. A.P.G.T	396.94	583.13	1069.81	262.63	-3.62	3.32
	9. Elect Duty	44.00	48.64	49.44	60.19	27.17	29.88
	10. Other Taxes	54.92	74.62	78.98	34.44	13.96	15.36
	11. SGST	0.00	0.00	0.00	4077.67	8393.04	9568.07
	Total A	9449.91	10120.15	12079.56	13215.26	15933.79	17874.17
B	Share of Central Taxes						
	1. Corporation Tax	4289.56	5273.44	6470.99	6829.45	8768.87	10084.2
	2. Income Tax	3063.16	3653.08	4497.36	5767.00	6457.89	7426.57
	3. Wealth Tax	11.59	1.42	14.82	(-)0.20	3.21	3.53
	4. Customs	1986.64	2689.32	2783.57	2250.70	1787.36	2055.46
	5. Union Excise	1121.80	2250.26	3178.60	2352.60	1187.80	1365.97
	6. Service Tax	1810.86	2903.71	3243.30	2534.80	231.85	266.63
	7. CGST	0.00	0.00	0.00	315.80	6223.49	7157.00
	8. IGST	0.00	0.00	0.00	0.00	447.03	514.08
	Total B	12283.61	16771.23	20188.64	20050.15	25107.50	28873.44
C	Non-Tax Revenue						
	1. Interest & Dividends	330.23	368.86	475.40	530.94	836.34	928.34
	2. Forestry	115.99	117.30	215.85	250.61	364.27	404.34
	3. Petroleum	1421.15	1672.03	3101.96	2533.20	5642.66	2784.22
	4. Coal	51.22	32.58	36.05	47.60	50.36	55.9
	5. Others	494.3	550.8	523.87	709.43	1422.58	1579.06
	Total C	2412.89	2741.57	4353.13	4071.78	8316.21	5751.86

IMPORTANT REGISTERS TO BE MAINTAINED BY THE PRI
ACCOUNTING AUTHORITY

1. General Cash Book – ZP / AP / GP.
2. All the subsidiary Fund Cash Book.
3. Up to date Bank Pass Books / Statement related to above Funds.
4. Bank Reconciliation statement.
5. Copies of Fund sanctioning orders for cash and Food grains received if any.
6. Register of Grant Received.
7. Copies of Administrative Approval, Technical Sanctions and Plan & Estimates of all Govt. Funds.
8. Copies of Annual Audit Action Plan & Annual Operational Plan for all schemes S.G.R.Y., I.A.Y. and 12th Finance, NREGA / MGNREGA etc.
9. Register of Schemes giving Schemewise details of Expenditure.
10. Contractor's Ledger.
11. Register of Muster Roll.
12. Payment vouchers for all related Funds.
13. Records related to settlement of Hat, Ghat, Fisheries, Pound (ZP/AP/GP).
14. Schematic Ledger(s) for each and food grains of S.G.R.Y. & other schemes, if any.
15. Approval for execution of each scheme against Govt. Funds (ZP/AP/GP).
16. Tender / quotation & comparative statement.
17. Copies of T.A. Bills, sitting Allowance, Honorarium relating to own Fund.
18. Utilisation Certificate / Completion Certificates.
19. Indent / Stock Register & Issue Register.
20. Annual Budget and Budget Control Register.
21. Physical verification Report of Stock.
22. Register of Cheque Book.
23. Cheque issue Register.
24. Allotment Register.
25. Register of Contingent Expenditure.
26. Expenditure of Control Register.
27. Register of Expenditure.

28. Service Book and leave accounts of staff.
29. Log Book of vehicle and spare part Register, POL Register etc.
30. Register of Roads.
31. Register of agenda and minutes of the meeting of Pachayat / Anchalik Panchayat/ Zilla Parishad.
32. Register of Inspection of works.
33. Receipt & Expenditure Ledger (GP Fund)
34. Receipt & Expenditure Ledger (Govt. Fund only).
35. Central Ledger of Receipt and Expenditure (Govt. Fund for AP / GP).
36. Register of Receipt Book.
37. Register of Properties and Assets.
38. Register of Govt. Fund.
39. Register of Stock Book.
40. Approved Budget for ZP / AP / GP.
41. Register of Earnest Money and Security Deposits.
42. Muster Roll.
43. Measurement Book.
44. Assessment and Collection of Taxes etc. Register (in case of GP).
45. License Fees Books.
46. Register of License holders.
47. Register of markets, ferries, fisheries and pound.
48. Register of Permits for Fishing in Fisheries.
49. Any other relevant records relating to the GP/ AP/ ZP.
50. VAT / GST / Forest Royalty / I. Tax / P. Tax / Labour Cess Register.

(Para 5.28)

MAINTENANCE IF IMPORTANT REGISTERS ETC. IN
RESPECT OF LOCAL BODIES IN ASSAM
IMPORTANT REGISTERS TO BE MAINTAINED BY THE ULB
ACCOUNTING AUTHORITY

1. Receipt Books.
2. Stock Book of Receipt Books.
3. Accountant's Cash Book.
4. Cheque Books.
5. Stock Book of Cheque Books.
6. Cheque Issue Register.
7. Bank Pass Books and Bank Reconciliation Statement.
8. Cashier's Cash Book.
9. Assessment and Demand Register of Taxes & License Fee.
10. Different License Fees Collection Registers.
11. Stock Register of License forms, Tin Tickets etc.
12. Cart Registration fees Receipts.
13. Cart Registration Fee Register.
14. Stock Book of Cart Registration Tickets.
15. Miscellaneous Receipts.
16. Miscellaneous Bill Register.
17. Vaccination Fees- Vaccinator's Collection Register.
18. Miscellaneous Fixed Demands :- Rent on Buildings, Site Rent, rent on Bazar Stalls, Fishery Rent etc.
19. Assessed Taxes:- (i) Demand, Mutation Register and Abstract of Demand; (ii) Sarkar's Ledger.
20. Bill Register, Bill Books and Memorandum of Bill Books.
21. Petition Register.
22. Remission Register – (i) Remission Orders, (ii) Remission List.
23. Sarkar's Daily Collection Register.
24. Sarkar's Ledger.
25. Warrant Register..
26. Distraint Register.
27. Stock Register of Bill Books etc.

28. Transit Register.
29. Register of Unpaid Bills (Form No.5) and Order Books (Form No.6).
30. Master Rolls & Measurement Books.
31. Work Register.
32. Contractor's Ledger.
33. Security Deposit Register.
34. T.A. Bill Register.
35. Log Book of Vehicles.
36. Deduction Register.
37. Register of Contingent charges.
38. Tools and Plant Register.
39. Register of Property.
40. Settlement of Market, Bus Stand, Ghat, Parking, fees etc.
41. Govt. Grant Register with Sanctioning Letters.
42. Outstanding Liability Register.
43. C.P.F. Deposit Bank Accounts and Deduction Register.
44. Stock Book of Materials purchased:- In stock/ utilized.
45. P. Tax Deposit Register.
46. Dialed Telephone Register.
47. Deduction of VAT and Treasury Challans.
48. Tender, Quotation and Comparative Statements.
49. Completion and Utilisation Certificate of Grants.
50. Fundwise Payment Vouchers.
51. Any other relevant auditable records relating to the Municipal Fund.

Annexure 7.1

(Para 7.55)

District wise Rural Roads under PWRD and annual requirement of fund for maintenance

(Rs. in Lakh)

Sl No.	District	Annual Routine Maintenance Cost
A. General Areas		
1	Barpeta	770.00
2	Biswanath	0.00
3	Bongaigaon	410.00
4	Cachar	506.00
5	Charaideo	0.00
6	Darrang	564.00
7	Dhemaji	572.00
8	Dhubri including South Salmara Mankachar	554.00
9	Dibrugarh	701.00
10	Goalpara	644.00
11	Golaghat	818.00
12	Hailakandi	182.00
13	Hojai	0.00
14	Jorhat including Majuli	762.00
15	Kamrup (Rural)	1245.00
16	Kamrup(Metro)	241.00
17	Karimganj	406.00
18	Lakhimpur	653.00
19	Majuli	0.00
20	Marigaon	351.00
21	Nagaon including Hojai	1164.00
22	Nalbari	410.00
23	Sivasagar incuding Charaideo	1110.00
24	Sonitpur including Biswanath	831.00
25	South Salmara Mankachar	0.00
26	Tinsukia	706.00
Total- A		13600.00
B. Bodoland Territorial Council		
27	Baksa	704.00
28	Chirang	342.00
29	Kokrajhar	814.00
30	Udalguri	843.00
Total- B		2703.00
C. Karbi Anglong Autonomous Council		
31	Karbi Anglong	1318.00
32	West Karbi Anglong	
Total- C		1318.00
D. Dima Hasao Autonomous Council		
33	DHAC	496.00
Total- D		496.00

(Para 7.67)

Net Budgetary Position of PRIs

(Rs.in crore)

Sl. No	Item	2020-21	2021-22	2022-23	2023-24	2024-25	2020-25
A- ZP							
1	Revenue Receipt	14.14	14.84	15.58	16.36	17.18	78.10
2	Revenue Expnd.						
	i Salary Existing Staff	13.81	15.47	17.32	19.40	21.73	87.73
	ii Salary of addl. Staff	1.82	1.82	1.82	1.82	1.82	9.10
	iii Wages	0.60	0.66	0.73	0.80	0.88	3.67
	iv Remuneration of elected member	2.31	2.31	2.31	2.31	2.31	11.55
	v Sitting Allowance	0.05	0.05	0.05	0.05	0.05	0.25
	vi Office expense	3.17	3.48	3.84	4.22	4.64	19.35
	vii Maintenance of Community assets	2.09	2.30	2.53	2.78	3.06	12.76
	viii Maintenance of roads	11.40	11.40	11.40	11.40	11.40	57.00
	Total-2. Revenue Expnd.	35.25	37.49	40	42.78	45.89	201.41
3	Revenue Gap (1-2)	-21.11	-22.65	-24.42	-26.42	-28.71	-123.31
4	Revenue Gap without Salary & Wages	-4.88	-4.70	-4.55	-4.40	-4.28	-22.81
B- AP							
1	Revenue Receipt	24.02	25.22	26.48	27.80	29.19	132.71
2	Revenue Expnd.						
	i Salary Existing Staff	55.39	62.04	69.49	77.82	87.16	351.90
	ii Salary of addl. Staff	2.63	2.63	2.63	2.63	2.63	13.15
	iii Wages	4.80	5.28	5.81	6.39	7.03	29.31
	iv Remuneration of elected member	9.34	9.34	9.34	9.34	9.34	46.70
	v Sitting Allowance	0.39	0.39	0.39	0.39	0.39	1.95
	vi Office expense	3.46	3.81	4.19	4.61	5.07	21.14
	vii Maintenance of Community assets	15.08	16.58	18.24	20.07	22.07	92.04
	viii Maintenance of roads	11.40	11.40	11.40	11.40	11.40	57.00
	Total-2. Revenue Expnd.	102.49	111.47	121.49	132.65	145.09	613.19
3	Revenue Gap (1-2)	-78.47	-86.25	-95.01	-104.85	-115.9	-480.48
4	Revenue Gap without Salary & Wages	-15.65	-16.30	-17.08	-18.01	-19.08	-86.12
C- GP							
1	Revenue Receipt	25.91	27.21	28.57	30.00	31.50	143.19
2	Revenue Expnd.						
	i Salary Existing Staff	103.32	115.72	129.61	145.16	162.58	656.39
	ii Salary of addl. Staff	22.37	22.37	22.37	22.37	22.37	111.85
	iii Wages	35.47	39.02	42.92	47.21	51.93	216.55
	iv Remuneration of elected member	56.68	56.68	56.68	56.68	56.68	283.40
	v Sitting Allowance	3.56	3.56	3.56	3.56	3.56	17.80
	vi Office expense	5.26	5.77	6.36	7.00	7.70	32.09
	vii Maintenance of Community assets	75.23	82.75	91.02	100.12	110.14	459.26
	Total-2. Revenue Expnd.	301.89	325.87	352.52	382.10	414.96	1777.34
3	Revenue Gap (1-2)	-275.98	-298.66	-323.95	-352.10	-383.46	-1634.15
4	Revenue Gap without Salary & Wages	-114.82	-121.55	-129.05	-137.36	-146.58	-649.36
5	Combined revenue gap with salary	-375.56	-407.56	-443.38	-483.37	-528.07	-2237.94
6	Combined revenue gap without salary	-135.35	-142.55	-150.68	-159.77	-169.94	-758.29

Annexure- 8.1**(Para 8.69)****Statement showing the Arrear Salary Liabilities of difference amount between revised and pre-revised scale w.e.f 01/04/2011 to 31/03/2014****(Rs. in lakh)**

Sl. No.	City/Town	Name of District	Arrear amount required
[1]	[2]	[3]	[4]
1	Barpeta M.B.	Barpeta	128.47
2	Barpeta Road M.B.		
3	Howly M.B.		
4	Patacharkuchi M.B.		
5	Sorbhog M.B.		
6	Sarthebari M.B.		
7	Pathsala M.B.		15.67
8	Biswanath Charali M.B.	Biswanath Chariali	27.14
9	Abhayapuri M.B.	Bongaigaon	38.25
10	Bongaigaon M.B.		40.57
11	Silchar M.B.	Cachar	272.57
12	Sonari M.B.	Charaideo	16.00
13	Kharupetia M.B.	Darrang	33.04
14	Mongoldoi M. B.		97.64
15	Bilasipara M.B.	Dhubri	75.28
16	Chapar M.B.		
17	Dhubri M. B.		
18	Gauripur M.B.		
19	Golakganj MB		86.71
20	Lakhipur M.B.	Goalpara	30.06
21	Barpathar M.B.	Golaghat	30.16
22	Bokakhat M.B.		28.73
23	Dergaon M. B.		55.91
24	Golaghat M. B.		71.32
25	Sarupathar M.B.		8.81
26	Hailakandi M. B.	Hailakandi	111.53
27	Lala M.B.		
28	Doboka M.B.	Hojai	39.49
29	Hojai M.B.		46.32
30	Lanka M.B.		20.24
31	Lumding M.B.		22.28
32	Teok M.B.	Jorhat	8.12
33	Titabor M.B.		19.18
34	Rangia M. B.	Kamrup	21.08
35	Badarpur M.B.	Karimganj	27.72
36	Karimganj M. B.		79.01
37	Bihpuria M.B.	Lakhimpur	8.14
38	Narayanpur M.B.		2.89
39	North Lakhimpur M. B.		17.97

Sl. No.	City/Town	Name of District	Arrear amount required
40	Morigaon M.B.	Morigaon	19.72
41	Dhing M.B.	Nagaon	100.55
42	Kampur M.B.		34.75
43	Nagaon M.B.		276.00
44	Roha M.B.		13.70
45	Nalbari M.B.	Nalbari	76.14
46	Tihu M.B.		9.32
47	Amguri M.B.	Sivasagar	81.90
48	Demow M.B.		
49	Simaluguri M.B.		
50	Sivasagar M.B.		
51	Nazira M.B.		117.76
52	Dhekiajuli M.B.	Sonitpur	409.78
53	Jamuguri		
54	Rangapara M.B.		
55	Tezpur M.B.		
56	Doom Dooma M.B.	Tinsukia	18.82
57	Makum M.B.		17.24
58	Tinsukia M.B.		125.17
Total- General Areas			2841.17
Sixth Schedule Areas			
1	Gossaigaon	BTC	42.00
2	Basugaon		31.00
3	Kajalgaon		13.00
4	Bijni		4.00
5	Goreswar		6.00
6	Tangla		55.00
7	Udalguri		144.00
8	Kokrajhar		75.00
10	Bakulia	KAAC	55.00
11	Bokajan		86.00
12	Diphu		350.00
13	Dokmoka		35.00
14	Donkamokam		70.00
15	Hamren		65.00
16	Howraghat		4.00
17	Langhin		10.00
18	Baithalangso		5.00
19	Haflong	DHAC	188.00
20	Mahur		169.00
21	Maibong		133.00
22	Umrangso		120.00
Total- Sixth Schedule Areas			1660.00

Annexure 8.2**(Para 8.110)****Allotment of Fund for development of Landfill Site
(only to those ULBs which have Landfill Site)****(Rs. in crore)**

SL No.	Population as per 2011 census	No. of ULBs in General Areas	Amount
1	GMC	1	(1*10.00)=10.00
2	ULBs of General Areas		
a	Above 1 lakh	3	(3*2.00)=6.00
b	Between 50001 to 1lakh	10	(10*1.00)=10.00
c	Between 20001 to 50000	20	(20*0.80)=16.00
d	Upto 20000	47	(47*0.70)=32.90
	Total	81	74.90
3	ULBs in Sixth Schedule Areas		
	BTC		
a	Between 20001 to 50000	2	(2*0.80)=1.60
b	Upto 20000	7	(7*0.70)=4.90
	Total	9	6.50
	KAAC		
a	Between 20001 to 50000	1	(1*0.80)=0.80
b	Upto 20000	8	(8*0.70)=5.60
	Total	9	6.40
	DHAC		
a	Between 20001 to 50000	1	(1*0.80)=0.80
b	Upto 20000	3	(3*0.70)=2.10
	Total	4	2.90

N.B: Amount received already against 5th ASFC grant and other sources like SOPD etc. will have to be adjusted.

Annexure 8.3**(Para 8.45)****Allotment Fund For Conservancy (Purchase of Tools)****(Rs. in crore)**

SL No.	Population as per 2011 census	No. of ULBs	Amount
1	GMC	1	(1*5.00)=5.00
2	ULBs of General Areas		
a	Above 1 lakh	3	(3*1.00)=3.00
b	Between 50001 to 1lakh	10	(10*0.80)=8.00
c	Between 20001 to 50000	20	(20*0.70)=14.00
d	Upto 20000	47	(47*0.50)=23.50
Total Amount			53.50
3	ULBs in Sixth Schedule Areas		
	BTC		
a	Between 20001 to 50000	2	(2*0.70)=1.40
b	Upto 20000	7	(7*0.50)=3.50
	Total	9	4.90
	KAAC		
a	Between 20001 to 50000	1	(1*0.70)=0.70
b	Upto 20000	8	(8*0.50)=4.00
	Total	9	4.70
	DHAC		
a	Between 20001 to 50000	1	(1*0.70)=0.70
b	Upto 20000	3	(3*0.50)=1.50
	Total	4	2.20

Annexure 8.4**(Para 8.112)**

**Allotment of Fund for Development/Creation of Green Wood Park with
Provision of Walking Space for the ULBs having atleast one acre open land
(excluding the ULBs- GMC, Nagaon, Dibrugarh and Silchar which are covered
under AMRUT)**

(Rs. in crore)

SL No.	Population as per 2011 census	No. of ULBs in General Areas	Amount
1	ULBs of General Areas		
a	Between 50001 to 1lakh	10	(10*1.00)=10.00
b	Between 20001 to 50000	20	(20*0.70)=14.00
c	Upto 20000	47	(47*0.50)=23.50
	Total	77	47.50
2	ULBs in Sixth Schedule Areas		
	BTC		
a	Between 20001 to 50000	2	(2*0.70)=1.40
b	Upto 20000	7	(7*0.50)=3.50
	Total	9	4.90
	KAAC		
a	Between 20001 to 50000	1	(1*0.70)=0.70
b	Upto 20000	8	(8*0.50)=4.00
	Total	9	4.70
	DHAC		
a	Between 20001 to 50000	1	(1*0.70)=0.70
b	Upto 20000	3	(3*0.70)=2.10
	Total	4	2.80

Annexure 8.5**(Para 8.61)****Allotment of Fund for Burial and Cremation Ground****(Rs. in crore)**

SL No.	Population as per 2011 census	No. of ULBs in General Areas	Amount	No. of Units each
1	GMC	1	(1*0.75)=0.75	1*3=3
2	ULBs of General Areas			
a	Above 1 lakh	3	(3*0.50)=1.50	3*2=6
b	Between 50001 to 1 lakh	10	(10*0.50)=5.00	10*2=20
c	Between 20001 to 50000	20	(20*0.25)=5.00	20*1=20
d	Upto 20000	47	(64*0.25)=11.75	47*1=47
Total Amount		81	24.00	
3	ULBs in Sixth Schedule Areas			
	BTC			
a	Between 20001 to 50000	2	(2*0.25)=0.50	1*2=2
b	Upto 20000	7	(7*0.25)=1.75	1*7=7
	Total	9	2.25	
	KAAC			
a	Between 20001 to 50000	1	(1*0.25)=0.25	1*1=1
b	Upto 20000	8	(8*0.25)=2.00	1*8=8
	Total	9	2.25	
	DHAC			
a	Between 20001 to 50000	1	(1*0.25)=0.25	1*1=1
b	Upto 20000	3	(3*0.25)=0.75	1*3=3
	Total	4	1.00	

Annexure 8.6**(Para 8.109)****Allotment of Fund to ULBs for Storm Water Drainage****(Rs. in crore)**

SL No.	Population as per 2011 census	No. of ULBs in General Areas	Amount
1	GMC	1	50.00
2	ULBs of General Areas		
a	Above 1 lakh	(Excluding GMC)3	(3*2.00)=6.00
b	Between 50001 to 1lakh	10	(10*1.50)=15.00
c	Between 20001 to 50000	20	(20*1.00)=20.00
d	Upto 20000	47	(47*0.40)=37.60
Total Amount		81	128.60
3	ULBs in Sixth Schedule Areas		
	BTC		
a	Between 20001 to 50000	2	(2*1.00)=2.00
b	Upto 20000	7	(7*0.80)=5.60
	Total	9	7.60
	KAAC		
a	Between 20001 to 50000	1	(1*1.00)=1.00
b	Upto 20000	8	(8*0.80)=6.40
	Total	9	7.40
	DHAC		
a	Between 20001 to 50000	1	(1*1.00)=1.00
b	Upto 20000	3	(3*0.80)=2.40
	Total	4	3.40

Annexure 8.7

Allotment of Fund to ULBs for Harijan Colony

(Rs. in crore)

SL No.	Population as per 2011 census	No. of ULBs in General Areas	Amount
1	ULBs of General Areas		
a	Above 1 lakh	(Excluding GMC) 3	(3*4.00)=12.00
b	Between 50001 to 1 lakh	10	(10*3.00)=30.00
c	Between 20001 to 50000	20	(20*2.00)=40.00
d	Upto 20000	47	(47*1.50)=70.50
	Total Amount	80	152.50
2	ULBs in Sixth Schedule Areas		
	BTC		
a	Between 20001 to 50000	2	(2*2.00)=4.00
b	Upto 20000	7	(7*1.50)=10.50
	Total	9	14.50
	KAAC		
a	Between 20001 to 50000	1	(1*2.00)=2.00
b	Upto 20000	8	(8*1.50)=12.00
	Total	9	14.00
	DHAC		
a	Between 20001 to 50000	1	(1*2.00)=2.00
b	Upto 20000	3	(3*1.50)=4.50
	Total	4	6.50

Annexure 8.8**(Para 8.110)****Allotment of Fund for purchase of equipments for S.W.M
(only to ULBs having landfill site)****(Rs. in crore)**

SL No.	Population as per 2011 census	No. of ULBs in General Areas	Amount
1	GMC	1	(1*25.00)=25.00
2	ULBs of General Areas		
a	Above 1 lakh	3	(3*3.00)=9.00
b	Between 50001 to 1lakh	10	(10*2.00)=20.00
c	Between 20001 to 50000	20	(20*1.50)=30.00
d	Upto 20000	47	(47*1)=47.00
Total Amount		81	131.00
3	ULBs in Sixth Schedule Areas		
	BTC		
a	Between 20001 to 50000	2	(2*1.50)=3.00
b	Upto 20000	7	(7*1.00)=7.00
	Total	9	10.00
	KAAC		
a	Between 20001 to 50000	1	(1*1.50)=1.50
b	Upto 20000	8	(8*1.00)=8.00
	Total	9	9.50
	DHAC		
a	Between 20001 to 50000	1	(1*1.50)=1.50
b	Upto 20000	3	(3*1.00)=3.00
	Total	4	4.50

N.B: Fund received already against 5th ASFC and other sources like SOPD etc. will have to be adjusted.

Annexure 8.9-A**(Para 8.68)****Allotment of Fund for Construction of Town Hall****(Rs. in crore)**

SL No.	Population as per 2011 census	No. of ULBs	Amount
1	GMC	1	(1*25.00)=25.00
2	ULBs of General Areas		
a	Above 1 lakh	(G+2) 3	(3*8.00)=24.00
b	Between 50001 to 1lakh	(G+2) 10	(10*6.00)=60.00
c	Between 20001 to 50000	(G+1) 20	(20*5.00)=100.00
d	Upto 20000	(G+1) 47	(47*4.00)=188.00
Total Amount		81	397.00

Annexure 8.9-B**(Para 8.68)****Allotment of Fund for Construction of Town Hall in ULBs of Sixth****(Rs. in crore)**

Sl No.	Name of ULBs	Amount (After adjustment of amount received against 5th ASFC)
	BTC	
1	Kokrajhar MB	4.37
2	Gossaigaon MB	4.31
3	Basugaon MB	4.50
4	Bijni MB	4.50
5	Kajalgaon MB	4.50
6	Goreswar MB	3.75
7	Tangla MB	4.50
8	Udalguri MB	3.75
9	Fakiragram MB	3.75
	Total	37.93
	KAAC	
10	Bakalia MB	3.75
11	Bokajan MB	4.31
12	Diphu MB	5.25
13	Dokmoka MB	3.75
14	Donkamokam MB	3.75
15	Howraghat MB	3.75
16	Hamren MB	4.50
17	Langhin MB	3.75
18	Baithalansu MB	3.00
	Total	35.81
	DHAC	
19	Haflong MB	5.25
20	Umrangso MB	4.31
21	Maibong MB	3.75
22	Mahur MB	3.75
	Total	17.06
	Grand Total	90.80

N.B: Amount already received against other sources like SOPD etc. will have to be adjusted

Annexure 8.10**(Para 8.111)****Allotment of Fund for erecting Market Sheds in ULBs****(Rs. in crore)**

SL No.	Population as per 2011 census	No. of ULBs in General Areas	Amount
1	GMC	1	(1*1.00)=1
2	ULBs of General Areas		
a	Above 1 lakh	3	(3*0.75)=2.25
b	Between 50001 to 1lakh	10	(10*0.70)=7.00
c	Between 20001 to 50000	20	(20*0.60)=12.00
d	Upto 20000	47	(47*0.50)=23.50
	Total Amount	81	45.75
3	ULBs in Sixth Schedule Areas		
	BTC		
a	Between 20001 to 50000	2	(2*0.60)=1.20
b	Upto 20000	7	(7*0.50)=3.50
	Total	9	4.70
	KAAC		
a	Between 20001 to 50000	1	(1*0.60)=0.60
b	Upto 20000	8	(8*0.50)=4.00
	Total	9	4.60
	DHAC		
a	Between 20001 to 50000	1	(1*0.60)=0.60
b	Upto 20000	3	(3*0.50)=1.50
	Total	4	2.10

N.B: Market Sheds are meant for rehabilitation of road side vendors and petty traders.

Annexure 8.11 (A)**(Para 8.58)****Allotment of Fund Against Water Supply Schemes in ULBs of General Areas of
Assam****(Rs. in crore)**

Sl No.	Name of Water Supply Schemes	Amount (Rs. in Crore)
1	Badarpur (Phase II)	3.59
2	Doom Dooma (Phase II)	8.59
3	Dhemaji (Phase II)	3.06
4	Silapathar (Phase II)	6.28
5	Dhakuakhana (Phase II)	3.3
6	Barpeta (Phase II)	17.06
7	Rangia (Phase II)	6.24
8	Marigaon (Phase II)	6.62
9	Raha (Phase II)	2.81
10	Tezpur (Phase II)	24.56
11	Lumding (New)	12.54
12	Teok (New)	3.52
13	Moranhath (New)	2.26
14	Narayanpur (New)	2.40
15	Karimganj (New)	23.03
	Total	125.86

Annexure 8.11-(B)**(Para 8.58)****Allotment of Fund against Operation and Maintenance cost of Existing Schemes for 5 years****(Rs. in crore)**

Sl No.	Name of Water Supply Schemes	Amount
1	Barpeta Road Water Supply Scheme (Phase III)	1.50
2	Goalpara Water Supply Scheme (Phase II)	2.40
3	Dhekiajuli Water Supply Scheme (Phase II)	1.50
4	Abhaypuri Water Supply Scheme (Phase III)	1.00
5	Amguri Water Supply Scheme (Phase II)	0.50
6	Pathsala Water Supply Scheme (Phase II)	0.75
7	Chabua Water Supply Scheme (Phase II)	0.50
8	Lala Water Supply Scheme (Phase II)	0.50
9	Bokakhat Water Supply Scheme (Phase II)	0.50
10	Dhubri Water Supply Scheme (Phase II)	1.00
11	Sivasagar Water Supply Scheme (Phase II)	1.00
12	Margherita Water Supply Scheme (Phase II)	1.00
13	Sarupathar Water Supply Scheme (Phase II)	1.80
14	Titabor Water Supply Scheme (Phase III)	2.00
15	Installation of Water Meters	5.00
	Total	20.95

Annexure 8.11-(C)**(Para 8.108)****Allotment of Fund Against Water Supply Schemes in ULBs of Sixth Schedule Areas of Assam****(Rs. in crore)**

Sl No.	Name of Water Supply Schemes	Amount
1	Kokrajhar MB	5.00
2	Gossaigaon MB	5.00
3	Basugaon MB	4.00
4	Bijni MB	4.00
5	Kajalgaon MB	4.00
6	Goreswar MB	3.00
7	Tangla MB	3.00
8	Udalguri MB	3.00
9	Fakiragram MB	2.00
	Total BTC	33.00
10	Bakalia MB	3.00
11	Bokajan MB	5.00
12	Diphu MB	10.00
13	Dokmoka MB	3.00
14	Donkamakam MB	3.00
15	Howraghat MB	4.00
16	Hamren MB	4.00
17	Langhin MB	3.00
18	Baithalansu MB	3.00
	Total KAAC	38.00
19	Haflong MB	8.00
20	Maibong MB	2.00
21	Mahur MB	2.00
22	Umrangso MB	4.00
	Total DHAC	16.00
	Grand Total Sixth Schedule Areas	87.00

Annexure 8.12**(Para 8.109)****District Wise Allotment of Fund for Maintenance Cost of Urban Road**

Sl No.	District	Length of Urban Road (in Km)	Allotment of Fund for road maintenance (in Crore)
A	Genreal Areas		
1	Dhubri including South Salmara Mankachar	33	2.57
2	Goalpara	38	2.96
3	Barpeta	36	2.80
4	Morigaon	43	3.35
5	Nagaon including Hojai	49	3.82
6	Sonitpur including B. Chariali	70	5.46
7	Lakhimpur	39	3.04
8	Dhemaji	74	5.77
9	Tinsukia	81	6.31
10	Dibrugarh	66	5.14
11	Sivasagar including Charaideo	93	7.25
12	Jorhat including Majuli	83	6.47
13	Golaghat	118	9.20
14	Bongaigaon	12	0.93
15	Nalbari	12	0.93
16	Kamrup	0	6.00
17	Darrang	24	1.87
18	Cachar	44	3.43
19	Karimganj	18	1.40
20	Hailakandi	7	0.54
Total General Areas		940	79.24
B	Kamrup (Metro)(GMC)	547	67.48
C	Sixth Schedule Areas		
BTC			
21	Kokrajhar	28	2.18
22	Chirang	2	1.50
23	Baksa	0	0.00
24	Udalguri	25	1.95
KAAC			
25	Karbi Anglong including West Karbi Anglong	115	8.97
26	Dima Hasao	56	4.36
Total Schedule Areas		226	18.96
Total		1713	165.68

Annexure- 8.13**(Para 8.69 (a))****Recommendation of fund against certain schmes against selected individual ULBs**

(Rs. in lakh)

Sl. No.	Purpose	2020-21	2021-22	2022-23	2023-24	2024-25	Total 2020-25
A. ULBs (other than GMC)							
1	Children Parks near Ambikagiri, LP school at Gandhinagar at Barpeta MB	0.00	0.00	0.00	50.00	25.00	75.00
2	Children Parks at Lakhimpur MB, District Goalpara	0.00	0.00	0.00	25.00	50.00	75.00
3	Development and Renovation of bus stand Lakhimpur MB , District Cachar	0.00	0.00	0.00	0.00	25.00	25.00
4	Children Parks at Dibrugarh MB	0.00	0.00	0.00	50.00	50.00	100.00
5	Construction of RCC second floor extension Kharupetia Office and third floor conference , Kharupetia MB	0.00	0.00	0.00	25.00	25.00	50.00
6	Renovation of Bus stand Lakhimpur MB , District Lakhimpur	0.00	0.00	0.00	25.00	25.00	50.00
7	Construction of Market Complex Dhemaji MB	0.00	0.00	0.00	50.00	25.00	75.00
8	Children Parks at Jorhat MB	0.00	0.00	0.00	25.00	25.00	50.00
9	Improvement of Devi vishram sthali ghat at Mora Manas River, Howly MB	0.00	0.00	0.00	0.00	25.00	25.00
10	Development and renovation of Children Parks (Rs. 25.00L) and incomplete Office (Rs. 50.00L) Building at Bongaigaon MB	0.00	0.00	0.00	25.00	50.00	75.00
11	Renovation and Development of Bus stand at Chabua MB	0.00	0.00	0.00	25.00	0.00	25.00
12	Construction of Play ground at Lumding MB	0.00	0.00	0.00		25.00	25.00
13	Development of weekly Market at Tinsukia MB	0.00	0.00	0.00	25.00		25.00
14	Children Parks at Bihpuria MB, District Lakhimpur	0.00	0.00	0.00	25.00	25.00	50.00
15	Development & Beautification of pond along with children Park at Haridev Than at Narayanpur MB, District Lakhimpur	0.00	0.00	0.00	25.00	25.00	50.00
16	Development of weekly Market at Nalbari MB	0.00	0.00	0.00	25.00	0.00	25.00
17	Children Parks and plantation at Tezpur MB, District Sonitpur	0.00	0.00	0.00	25.00	25.00	50.00
18	Development of weekly Market at Hailakandi MB	0.00	0.00	0.00		25.00	25.00
19	Children Parks and plantation at Silchar MB.	0.00	0.00	0.00	25.00	25.00	50.00
20	Renovation of Bus stand and waiting shed at Sivasagar MB	0.00	0.00	0.00	25.00	0.00	25.00

Sl. No.	Purpose	2020-21	2021-22	2022-23	2023-24	2024-25	Total 2020-25
21	Children park and beautification in Shankar Madhab Sarobar & Rabindra Sarobar Gardening , foot Path , sitting , Electrification, lighting ,boating etc. at Barpeta Road MB, District Barpeta	0.00	0.00	0.00	75.00	125.00	200.00
22	Children Parks and plantation at Golaghat MB, District Golaghat	0.00	0.00	0.00	25.00	25.00	50.00
Total		0.00	0.00	0.00	575.00	625.00	1200.00

B. Sixth Schedule Areas

BTC							
1	Development and Renovation of Children Parks and plantation at Kokrajhar MB, Kokrajhar	0.00	0.00	0.00	25.00	25.00	50.00
2	Development of Children Parks and plantation at Udalguri MB	0.00	0.00	0.00	25.00	0.00	25.00
3	Development of Children Parks and Plantation at Bijni MB	0.00	0.00	0.00	0.00	25.00	25.00
4	Development of Children Parks and Plantation at Kajalgaon MB	0.00	0.00	0.00	25.00	0.00	25.00
5	Children Parks and plantation at Fakiragram MB, District Kokrajhar	0.00	0.00	0.00	0.00	25.00	25.00
Total BTC		0.00	0.00	0.00	75.00	75.00	150.00
KAAC							
1	Children Parks and plantation at Diphu MB	0.00	0.00	0.00	25.00	0.00	25.00
2	Children Parks and plantation at Hamren MB	0.00	0.00	0.00	0.00	25.00	25.00
3	Children Parks and plantation at Bokajan MB	0.00	0.00	0.00	25.00	0.00	25.00
4	Children Parks at Howraghat MB	0.00	0.00	0.00	0.00	25.00	25.00
5	Children Parks at Bakalia MB	0.00	0.00	0.00	0.00	25.00	25.00
Total KAAC		0.00	0.00	0.00	50.00	75.00	125.00
DHAC							
1	Children Parks and plantation at Haflong MB	0.00	0.00	0.00	25.00	0.00	25.00
2	Children Parks and plantation at Maibang MB	0.00	0.00	0.00	0.00	25.00	25.00
Total DHAC		0.00	0.00	0.00	25.00	25.00	50.00
Total B		0.00	0.00	0.00	150.00	175.00	325.00
Grand Total (A+B)		0.00	0.00	0.00	725.00	800.00	1525.00

Annexure 10.1**(Para 10.40 & 10.41)****Yearwise Phasing of Grant to ULBs
(General Areas)****(Rs in Lakhs)**

Sl No.	Purpose	2020-21	2021-22	2022-23	2023-24	2024-25	Total 2020-25
I	ULBs (other than GMC)						
A.	Routed Through ULBs						
1	S.W.M	2120.00	2120.00	2120.00	2120.00	2120.00	10600.00
2	Landfill Site	1298.00	1298.00	1298.00	1298.00	1298.00	6490.00
3	Storm Water Drain	1572.00	1572.00	1572.00	1572.00	1572.00	7860.00
4	Green Wood Park	950.00	950.00	950.00	950.00	950.00	4750.00
5	Conservancy	970.00	970.00	970.00	970.00	970.00	4850.00
6	Burial And Cremation Ground	465.00	465.00	465.00	465.00	465.00	2325.00
7	Market Sheds	895.00	895.00	895.00	895.00	895.00	4475.00
8	Different Schemes for individual ULBs	0.00	0.00	0.00	575.00	625.00	1200.00
9	Deferred Expenditure on arrear salary	0.00	704.00	704.17	704.00	729.00	2841.17
	Total I.A	8270.00	8974.00	8974.17	9549.00	9624.00	45391.17
B.	Routed through Line Department						
1	Town Hall	7440.00	7440.00	7440.00	7440.00	7440.00	37200.00
2	Harijan Colony	3050.00	3050.00	3050.00	3050.00	3050.00	15250.00
3	Drinking Water Supply	2936.20	2936.20	2936.20	2936.20	2936.20	14681.00
4	Maintenance of Roads	1584.00	1584.00	1584.00	1584.00	1584.00	7920.00
5	Development of MIS, DMA	440.00	440.00	440.00	440.00	440.00	2200.00
6	Refresher Training, Purchase of Books etc. Website for DALF	10.00	10.00	10.00	10.00	10.00	50.00
	Total I.B	15460.20	15460.20	15460.20	15460.20	15460.20	77301.00
	Total I(A+B)	23730.20	24434.20	24434.37	25009.20	25084.20	122692.17
II	GMC						
C.	Routed through GMC						
1	Landfill Site	200.00	200.00	200.00	200.00	200.00	1000.00
2	S.W.M	500.00	500.00	500.00	500.00	500.00	2500.00
3	Storm Water Drain	1000.00	1000.00	1000.00	1000.00	1000.00	5000.00
4	Conservancy	100.00	100.00	100.00	100.00	100.00	500.00
5	Burial And Cremation Ground	25.00	25.00	25.00	0.00	0.00	75.00
6	Maintenance of Roads	1349.60	1349.60	1349.60	1349.60	1349.60	6748.00
7	Market Sheds	20.00	20.00	20.00	20.00	20.00	100.00
	Total II.C	3194.60	3194.60	3194.60	3169.60	3169.60	15923.00
D.	Through Line Department						
1	Town Hall	500.00	500.00	500.00	500.00	500.00	2500.00
	Total II.D	500.00	500.00	500.00	500.00	500.00	2500.00
	Total II. (C+D)	3694.60	3694.60	3694.60	3669.60	3669.60	18423.00
	Grand Total (I+II)	27424.80	28128.80	28128.97	28678.80	28753.80	141115.17

Annexure 10.2**(Para 10.49)****Yearwise Phasing of Grants to ULBs in Sixth Schedule Areas**

(Rs. in Lakh)

Sl. No.	Items	2020-21	2021-22	2022-23	2023-24	2024-25	2020-25
A. Bodoland Territorial Council							
1	Purchase of Equipment for S.W.M	200.00	200.00	200.00	200.00	200.00	1000.00
2	Improvement of Landfill Site	130.00	130.00	130.00	130.00	130.00	650.00
3	Conservancy	98.00	98.00	98.00	98.00	98.00	490.00
4	Improvement of market Sheds	94.00	94.00	94.00	94.00	94.00	470.00
5	Cremation and Burial Ground	45.00	45.00	45.00	45.00	45.00	225.00
6	Water Supply	112.00	115.00	112.00	112.00	112.00	563.00
7	Storm Water Drainage	152.00	152.00	152.00	152.00	152.00	760.00
8	Town Hall	758.00	758.00	759.00	759.00	759.00	3793.00
9	Harijan Colony	290.00	290.00	290.00	290.00	290.00	1450.00
10	Green Wood Park	98.00	98.00	98.00	98.00	98.00	490.00
11	Roads	112.00	113.00	113.00	113.00	112.00	563.00
12	Different Schemes for individual ULBs	0.00	0.00	0.00	75.00	75.00	150.00
13	Deffered Expenditure (Arrear Salary)	0.00	0.00	105.00	105.00	160.00	370.00
Total A		2089.00	2093.00	2196.00	2271.00	2325.00	10974.00
B. Karbi Anglong Autonomous Council							
1	Purchase of Equipment for S.W.M	190.00	190.00	190.00	190.00	190.00	950.00
2	Improvement of Landfill Site	150.00	150.00	140.00	100.00	100.00	640.00
3	Conservancy	94.00	94.00	94.00	94.00	94.00	470.00
4	Improvement of market Sheds	92.00	92.00	92.00	92.00	92.00	460.00
5	Cremation and Burial Ground	45.00	45.00	45.00	45.00	45.00	225.00
6	Water Supply	180.00	180.00	179.00	179.00	179.00	897.00
7	Storm Water Drainage	148.00	148.00	148.00	148.00	148.00	740.00
8	Town Hall	716.00	716.00	716.00	716.00	717.00	3581.00
9	Harijan Colony	280.00	280.00	280.00	280.00	280.00	1400.00
10	Green Wood Park	94.00	94.00	94.00	94.00	94.00	470.00
11	Road	179.00	179.00	180.00	180.00	180.00	898.00
12	Different Schemes for individual ULBs	0.00	0.00	0.00	50.00	75.00	125.00
13	Deffered Expenditure (Arrear Salary)	0.00	180.00	150.00	150.00	200.00	680.00
Total B		2168.00	2348.00	2308.00	2318.00	2394.00	11536.00

C. Dima Hasao Autonomous Council							
1	Purchase of Equipment for S.W.M	90.00	90.00	90.00	90.00	90.00	450.00
2	Improvement of Landfill Site	60.00	60.00	60.00	60.00	50.00	290.00
3	Conservancy	44.00	44.00	44.00	44.00	44.00	220.00
4	Improvement of market Sheds	42.00	42.00	42.00	42.00	42.00	210.00
5	Cremation and Burial Ground	0.00	50.00	50.00	0.00	0.00	100.00
6	Water Supply	84.00	83.00	83.00	83.00	83.00	416.00
7	Storm Water Drainage	68.00	68.00	68.00	68.00	68.00	340.00
8	Town Hall	341.25	341.25	341.25	341.25	341.25	1706.25
9	Harijan Colony	130.00	130.00	130.00	130.00	130.00	650.00
10	Green Wood Park	56.00	56.00	56.00	56.00	56.00	280.00
11	Roads	87.20	87.20	87.20	87.20	87.20	436.00
12	Different Schemes for individual ULBs	0.00	0.00	0.00	25.00	25.00	50.00
13	Deffered Expenditure (Arrear Salary)	0.00	100.00	100.00	150.00	260.00	610.00
Total C		1002.45	1151.45	1151.45	1176.45	1276.45	5758.25

Annexure 10.3**(Para 10.51)****Summary of Devolution and Grant**

(Rs. in Crore)

Purpose	2020-21	2021-22	2022-23	2023-24	2024-25	2020-25
A. General Areas						
1. PRIs						
a) Revenue Gap	325.09	358.78	417.78	471.97	532.74	2106.36
b) Direct Grant	374.41	358.75	357.75	357.75	350.5	1799.16
c) Grant- Line Deptt.	213.44	213.44	214.44	214.44	214.44	1070.20
d) Incentive Grant	0.00	120.40	120.40	120.40	120.40	481.60
e) Additional Grant	19.00	19.00	0.00	0.00	0.00	38.00
Total- 1. PRIs	931.94	1070.37	1110.37	1164.56	1218.08	5495.32
2. ULBs						
a) Revenue Gap	87.76	96.86	112.79	127.42	143.82	568.65
b) Direct Grant	82.70	89.74	89.74	95.49	96.24	453.91
c) Grant- Line Deptt.	154.60	154.60	154.60	154.60	154.60	773.00
d) Incentive Grant	0.00	4.00	4.00	4.00	4.00	16.00
e) Additional Grant	16.00	16.00	0.00	0.00	0.00	32.00
Total- 2- ULBs	341.06	361.2	361.13	381.51	398.66	1843.56
3. GMC						
a) Revenue Gap	32.82	36.22	42.17	47.64	53.78	212.63
b) Direct Grant	31.946	31.946	31.946	31.696	31.696	159.23
c) Grant- Line Deptt.	5.00	5.00	5.00	5.00	5.00	25.00
d) Incentive Grant	0.00	0.05	0.05	0.05	0.05	0.20
Total- 3- GMC	69.766	73.216	79.166	84.386	90.526	397.060
Total- A General	1342.766	1504.786	1550.666	1630.456	1707.266	7735.940
B. Sixth Schedule Areas						
1. PRIs						
a) Revenue Gap						
(i) BTC	49.05	54.13	63.04	71.22	80.39	317.83
(ii) KAAC	20.48	22.61	26.33	29.74	33.57	132.73
(iii) DHAC	8.77	9.68	11.27	12.73	14.37	56.82
Total- 1(a)	78.30	86.42	100.64	113.69	128.33	507.38
b) Grant						
(i) BTC	162.41	166.79	171.69	177.18	180.83	858.90
(ii) KAAC	31.02	31.30	31.61	31.95	32.59	158.47
(iii) DHAC	19.06	19.27	19.50	19.77	17.57	95.17
Total- 1(b)	212.49	217.36	222.80	228.90	230.99	1112.54
c) Incentive Grant						
(i) BTC	0.00	20.75	20.75	20.75	20.75	83.00
(ii) KAAC	0.00	1.30	1.30	1.30	1.30	5.20
(iii) DHAC	0.00	1.00	1.00	1.00	1.00	4.00
Total- 1(c)	0.00	23.05	23.05	23.05	23.05	92.20

Contd..

Annexure 10.3**(Para 10.51)****Summary of Devolution and Grant**

(Rs. in Crore)

Purpose		2020-21	2021-22	2022-23	2023-24	2024-25	2020-25
d) Additional Grant							
(i)	BTC	22.50	22.50	0.00	0.00	0.00	45.00
(ii)	KAAC	3.35	3.35	0.00	0.00	0.00	6.70
Total- 1(d)		25.85	25.85	0.00	0.00	0.00	51.70
2. ULBs							
a) Revenue Gap							
(i)	BTC	18.40	20.31	23.65	26.71	30.15	119.22
(ii)	KAAC	14.67	16.13	17.74	19.52	20.47	88.53
(iii)	DHAC	4.97	5.46	6.01	6.61	7.67	30.72
Total- 2 (a)		38.04	41.90	47.40	52.84	58.29	238.47
b) Grant							
(i)	BTC	20.89	20.93	21.96	22.71	23.25	109.74
(ii)	KAAC	21.68	23.48	23.08	23.18	23.94	115.36
(iii)	DHAC	10.03	11.52	11.52	11.77	12.77	57.61
Total-2 (b)		52.60	55.93	56.56	57.66	59.96	282.71
c) Incentive Grant							
(i)	BTC	0.00	0.45	0.45	0.45	0.45	1.80
(ii)	KAAC	0.00	0.45	0.45	0.45	0.45	1.80
(iii)	DHAC	0.00	0.20	0.20	0.20	0.20	0.80
Total- 2 (c)		0.00	1.10	1.10	1.10	1.10	4.40
d) Additional Grant							
(i)	BTC	2.99	2.99	0.00	0.00	0.00	5.98
(ii)	KAAC	2.74	2.74	0.00	0.00	0.00	5.48
Total- 2 (d)		5.73	5.73	0.00	0.00	0.00	11.46
Total (B)- Sixth Schedule Areas		413.01	457.34	451.55	477.24	501.72	2300.86
C. Strengthening of Permanent SFC Cell		4.00	4.00	4.00	4.00	4.00	20.00
Grand Total (A+B+C)		1759.776	1966.126	2006.216	2111.696	2212.986	10056.80
D. Total Revenue Gap		562.01	620.18	720.78	813.56	916.96	3633.49
E. Total Direct Grant		754.146	753.726	758.796	771.496	769.386	3807.55
F. Total Grant- Line Deptt.		377.04	377.04	378.04	378.04	378.04	1888.20
G. Incentive Grant		0.00	148.60	148.60	148.60	148.60	594.40
H. Additional Grant							
a)	PRIs	19.00	19.00	0.00	0.00	0.00	38.00
b)	ULBs	16.00	16.00	0.00	0.00	0.00	32.00
c)	BTC	25.49	25.49	0.00	0.00	0.00	50.98
d)	KAAC	6.09	6.09	0.00	0.00	0.00	12.18
Total H		66.58	66.58	0.00	0.00	0.00	133.16