

# APPENDICES



**Appendix – I**  
**(Ref: Paragraph 1.4.1 )**

**Roles and Responsibilities of Standing Committees of PRIs**

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

**Appendix-II**  
**(Ref: Paragraph 1.13.2)**

**Internal Control System at the level of PRIs**

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

**Appendix - III**  
(Ref: Paragraph 1.14.5.3)

**Statement showing details of PRIs which had not reconciled Cash Book with Bank Passbook**

Sl No.	Name of PRIs	Name of the schemes	As on date	Balance as per Bank Pass Book (in ₹)	Balance as per Cash Book (in ₹)	Difference (in ₹)	
1	Karimganj ZP	IGNOAP	31-3-2015	36958118	28079567	8878551	
2	Cachar ZP	13 <sup>th</sup> FC	31-3-2015	134454597	133107922	1346675	
3		BRGF	31-3-2015	139791453	131293704	8497749	
4		DDP	31-3-2015	64919299	59856160	5063139	
5		4 <sup>th</sup> ASFC	31-3-2015	3047697	3032697	15000	
6		Own Fund	31-3-2015	181065	172671	18394	
7		NSAP	31-3-2015	44369635	28263045	16106590	
8		DPMU/RGPSA	31-3-2015	12612713	10822933	1789780	
9		Golaghat ZP	Own Fund	30-6-2015	2858758	2159802	698956
10	13 <sup>th</sup> FC			31-3-2015	1822270	2601630	779360
11				31-3-2015	55800618	53880940	1919678
12				31-3-2015	130689696	2472153	128217543
13				31-3-2015	1614065	1610419	3646
14		31-3-2015	386758980	31409306	7266674		
15	Birsing Jarua AP	13 <sup>th</sup> FC	31-3-2014	27793	26980	813	
16		IGNOAP	31-3-2014	412473	488932	76459	
17		IAY	31-3-2014	30280535	29667356	613179	
18	Pakabhetbari AP	Haryali	31-3-2012	213998	1822904	1608996	
19	Mayong AP	Own Fund	30-3-2013	170357	199100	28743	
20		BRGF	30-3-2013	841126	841894	768	
21		13 <sup>th</sup> FC	30-3-2013	9868513.25	997583	29069.75	
22		11 <sup>th</sup> FC/TFC	30-3-2013	63073	54905	8168	
23		DDP	30-3-2013	512437	517085	4648	
24	Barua Pukhuri GP	12 <sup>th</sup> FC	03-06-2009	117333	117533	200	
25		12 <sup>th</sup> FC	24-02-2009	120523	122523	1000	

**Appendix- IV**  
**(Ref: Paragraph 3.1)**  
**Details of kist money collected and deposited in Bank**

(in ₹)

Sl No	Receipt No. & Date	Receipt Book No.	Amount Received	Amount reflected in Cash Book	Date of entry in cash book	Amount Deposited in Bank	Date of Deposit in bank account	Short Amt reflected in Cash Book/Bank Statement
<b>(A) Kist money from lessee (June 2012 to September 2015) partially deposited in bank</b>								
1	306 dt:29/06/2012	3	5,00,000	459000	29.06.2012	459000	29.06.2012	41,000
2	314 dt:02/07/2012	3	1,46,625	97,750	17.07.2012	97750	16.07.2012	48,875
3	317 dt:03/07/2012	3	57,500	55500	11.07.2012	55500	11.07.2012	2,000
4	320 / 05/07/2012	3	83,000	70000	05.07.2012	70000	05.07.2015	13,000
5	326 dt:31/07/2012	3	1,50,000	140000	02.08.2012	140000	02.08.2012	10,000
6	336 dt:17/11/2012	3	43,800	30000	04.06.2013	30000	04.06.2013	13,800
7	340 dt:11/03/2013	3	80,314	74000	15.05.2013	74000	12.03.2013	6,314
8	379 dt: 07/10/2013	3	3,02,500	300000	11.10.2013	300000	11.10.2013	2,500
9	380 dt: 13/11/2013	3	3,27,850	320000	14.11.2013	320000	14.11.2013	7,850
10	382 dt:08/01/2014	3	1,00,000	50000	16.01.2014	50000	18.01.2014	50,000
11	383 dt:03/03/2014	3	2,55,962	300000	13.05.2014	300000	13.05.2014	31,462
12	384 dt:10/03/2014	3	75,500					
13	388 dt: 22/05/2014	3	2,82,172	250000	23.05.2014	250000	23.05.2014	32,172
14	47 dt:22/04/2015	1	2,50,000	230000	28.04.2015	230000	28.04.2015	20,000
15	48 dt:05/05/2015	1	2,15,500	200000	5.5.2015	200000	05.05.2015	15,500
<b>TOTAL</b>								<b>294,473</b>
<b>(B) Kist money and Room rent not deposited in bank</b>								
16	331dt: 21/09/2012	3	1,20,000	Amount Not reflected in Cash book and Bank Pass Book.				1,20,000
17	334 dt:15/10/2012	3	31,376	do				31,376
18	347 dt:21/06/2013	3	15,000	do				15,000
19	386 dt:12/03/2014	3	28,700	do				28,700
20	387dt: 11/04/2014	3	3,67,576	do				3,67,576
21	393dt: 13/06/2014	3	4,273	do				4,273
22	394 dt:16/06/2014	3	5,986	do				5,986
23	396 dt:09/06/2014	3	500	do				500
24	29 dt:08/08/2014	1	20,000	do				20,000
25	30 dt:14/10/2014	1	4,82,040	do				4,82,040
26	32 dt:03/12/2014	1	15,350	do				15,350
27	38 dt:12/01/2015	1	45,000	do				45,000
28	45 dt:23/02/2015	1	1,76,500	do				1,76,500
29	337dt: 05/12/2012	3	1,200	do				1,200
30	357 dt:15/07/2013	3	2,400	do				2,400
31	362 dt:20/07/2013	3	2,400	do				2,400
32	363dt:	3	2,400	do				2,400
33	364dt:	3	2,400	do				2,400
34	395dt: 23/06/2014	3	2,400	do				2,400
35	358 dt:15/07/2014	3	2,400	do				2,400
36	37dt:06/01/2015	1	4,800	do				4,800
37	39 dt: 12/01/2015	1	10,000	do				10,000
38	40 dt:22/01/2015	1	6,000	do				6,000
39	41 dt:27/01/2015	1	7,200	do				7,200
40	42 dt:27/01/2015	1	6,000	do				6,000
41	43 dt:28/01/2015	1	5,000	do				5,000
42	46 dt:30/03/2015	1	1,000	do				1,000
<b>TOTAL</b>								<b>13,67901</b>
<b>GRAND TOTAL</b>								<b>16,62,374</b>

**Appendix-V**  
**(Ref: Paragraph 5.7.1)**

**List of Taxes and Fees which MBs may impose as per the provisions of the Assam Municipal Act, 1956.**

- (1) Subject to the provisions of this Act and the rule made hereunder the Board may, from time to time, at a meeting convened expressly for the purpose, of which due notice shall have been given, impose within the limits of the municipality the following taxes, fees and tolls, or by any of them:
- (a) A tax on holdings 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, where a system of drainage has been introduced;
  - (f) A tax on private markets payable by the owner;
  - (g) License 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 mooring within the Municipality;
  - (j) Tolls and 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 the sanction of the State Government any other tax, toll, rate or fee; Provided,—
      - (i) That both the taxes mentioned in clauses (a) and (f) shall not be imposed in respect of the same premises;
      - (ii) That when the Board has taken a loan form or guaranteed by the State Government, the Board shall not, without the previous sanction of the State Government, make any alteration in respect of any tax which may have the effect of reducing the income of the Board; and
      - (iii) The State Government may, by order, exemption from the payment of any rate, tax, toll or fee payable under the provisions of this Act, any diplomatic or consular mission of a foreign State and the diplomatic and consular officer of such mission.
    - (o) Licence fee on boats.
- (2) *Taxes of providing Public Utility Services.* - The Board may, from time to time at a meeting convened as aforesaid, and in accordance with a scale of fees to be approved by the State Government charge a fee in respect of the issue and the renewal of any licence which may be granted by the Board under the Act and in respect of which no fee is leviable under subsection (1).
- (3) Nothing in this Section shall authorise the imposition of any tax or fee which the State Legislature has no power to impose in the State under the Constitution.

