

We thank all the elected representatives of Guwahati & Dibrugarh, administrative officials, and domain experts for their valuable insights and data contributions.

We extend our sincere gratitude to the Department of Housing & Urban Affairs, Government of Assam, Assam Urban Infrastructure Development & Finance Corporation Ltd, Guwahati Municipal Corporation and Dibrugarh Municipal Corporation, for their support and collaboration.

Praja Foundation appreciates the contributions made by our supporters and donors. We like to thank our group of Advisors & Trustees and last but not the least, we would like to acknowledge the contributions of Praja Foundation fellows and team members for their research, analysis, and on-ground support.

Assam has historically played a pivotal role in the development of the North-East region. As India advances towards the vision of a *Viksit Bharat*; Assam's role in driving sustainable socio-economic growth becomes even more critical. Cities will be at the forefront of this transformation. However, their ability to act as engines of growth is constrained by gaps in governance, service delivery, financial capacity, and sustainability planning. Strengthening urban governance is therefore not just a reform priority, it is essential to unlocking the full potential of Assam's cities to drive accountable, resilient, and citizen-centric development.

Praja Foundation has signed MoUs with the Assam Urban Infrastructure Development and Finance Corporation (AUIDFCL), the Guwahati Municipal Corporation and the Dibrugrah Municipal Corporation to strengthen urban governance in the state. The collaborations focus on capacity building for elected representatives and officials, strengthening municipal finance, improving e-governance systems, and providing strategic advisory support for urban governance reforms.

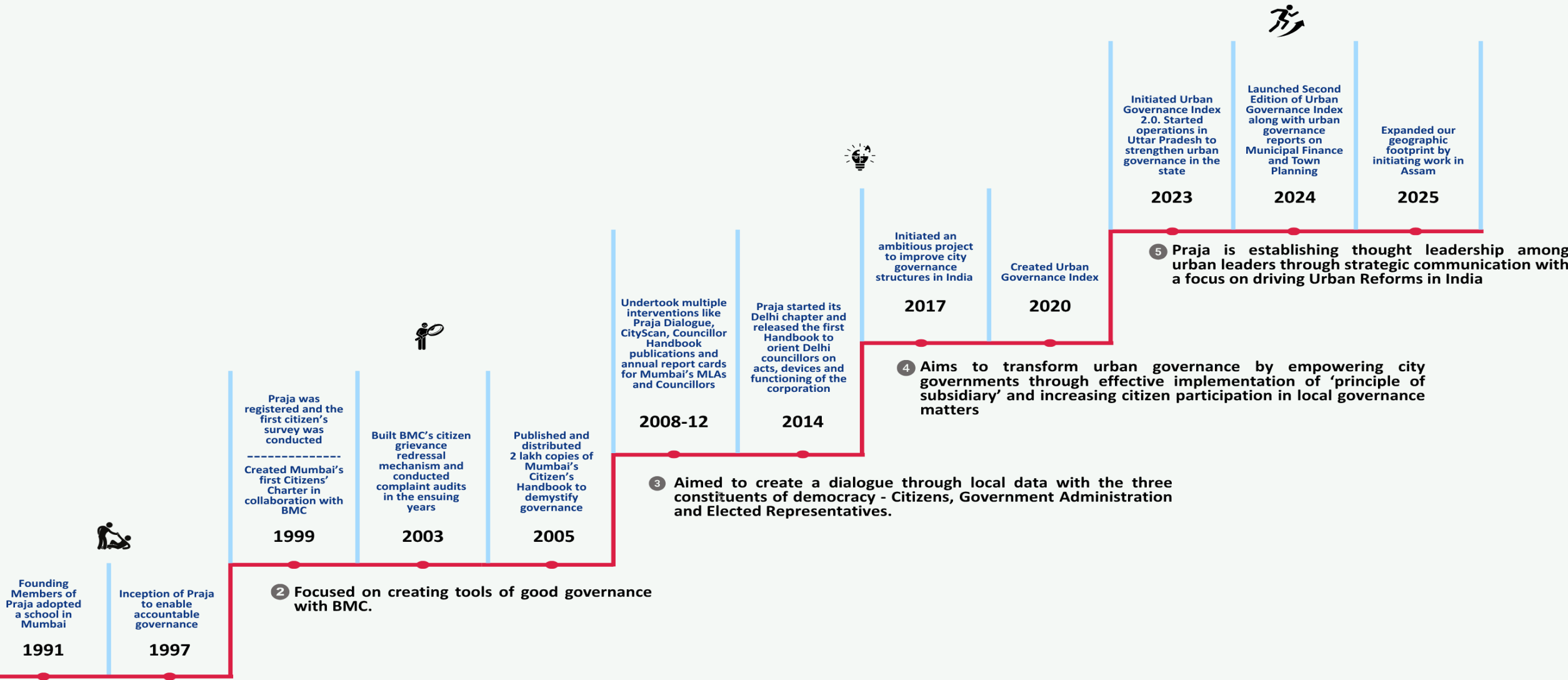
This report draws on findings from the Urban Governance Index (UGI) 2024 to assess the structural empowerment of city governments, with a specific focus on the Guwahati Municipal Corporation across four core themes: Empowered Elected Representatives, Empowered Administration, Empowered Citizens, and Fiscal Empowerment. The analysis highlights that Assam demonstrates relative strength in Empowered Elected Representatives and Legislative Structure, with progressive provisions such as the Mayor-in-Council system and strong representation of women. However, key gaps persist, including limited empowerment of city administration due to lack of required human resource, weak institutionalisation of citizen participation, high dependence on state transfers, limited fiscal autonomy, and the lack of detailed Corporation Procedure Rules (CPR) for structured decision-making.

To address these challenges, the report identifies critical reform areas: strengthening the authority of the Mayor and Council, institutionalising wards committees for decentralised governance, strengthening municipal finance, enhancing own-source revenue, and building robust digital platforms for citizen engagement. The way forward emphasises adopting data-driven tools such as the Environment Status Report (ESR), alongside a focus on accountability, transparency, and citizen-centric planning.

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Praja's Journey



1 Realised the need to engage with governance in order to improve quality of life of citizens through a systemic and sustainable approach.

*Principle of subsidiarity guarantees a degree of independence for a lower authority. It involves the sharing of powers between several levels of authority and advocates that federal authorities should undertake functions that cannot be performed by local authorities. Source: [Treaty of European Union](#)

Sr. No.	Name of ULB	Guwahati Municipal Corporation (GMC)
1	Population of City Government	9,57,352 (Census 2011) https://censusindia.gov.in/census.website/data/population-finder 14,47,000 (Current Estimated) https://www.census2011.co.in/census/metropolitan/177-guwahati.html
2	No. of wards	60 wards (06 Zones)
3	Term duration of present Municipal Government	Five years (2022-2027)
4	Name of the Mayor	Shri Mrigen Sarania
5	No. of Councillors /Councillors-Elected	60 (https://gmc.assam.gov.in/about-us/detail/gmc-councillors)
6	No. of Councillors /Councillors-Nominated (if not actual, based on Act)	2
7	Name of the Commissioner	Shri Chinmoy Prakash Phookan, ACS
8	Credit Rating	IND BB' by Ind-Ra (2014)
9	Schedule of council meetings (weekly/monthly)	The Corporation shall meet at least once in three month
11	Have ward/s committees been created?	The Assam Nagara Raj Act has been abolished in GMC Area. No Ward Committees exist.

City Profile

Sr.No	Name of ULB	Dibrugarh Municipal Corporation (DMC)	Silchar Municipal Corporation (SMC)
1	Population of City Government	1,39,565 (Census 2011) https://dmcdibrugarh.in/about-us 2,07,000 (Current Estimated) https://www.census2011.co.in/census/city/189-dibrugarh.html)	1,72,830 (2011 Census) https://www.silcharmunicipality.in/ 257,000 - (Current Estimated) https://www.census2011.co.in/census/city/190-silchar.html
2	No. of wards	22 Wards	42 https://www.silcharmunicipality.in/
3	Term duration of present Municipal Government	5 years (2022-2027)	No elected body as municipal election has not held since 2022
4	Name of the Mayor	Dr. Saikat Patra	NA
5	No. of Councillors /Councillors-Elected	22 https://dmcdibrugarh.in/councillors	42 (No elected body as municipal election has not held since 2022)
6	No. of Councillors /Councillors-Nominated (if not actual, based on Act)	2 nominated members (Sec- 7 (7)), Assam Municipal Corporation Act (AMCA) 2022	2 nominated members (Sec- 7 (7)), Assam Municipal Corporation Act (AMCA) 2022
7	Name of the Commissioner	Shri. Navas Kumar Das	Shri. Nabuttam Sharma
8	Credit Rating	NA	NA
9	Schedule of council meetings (weekly, monthly)	Once in every month (AMCA 2022, Sec- 29)	Once in every month (AMCA 2022, Sec- 29)
11	Have ward/s committees been created?	No	NA

Insights on Urban Governance Reforms

The Urban Governance Index 2024 highlights a mixed landscape of institutional strengths and structural gaps in Assam's urban governance framework. While the state has made notable progress in empowering elected representatives through legislative provisions, this has not been matched by corresponding strength in administrative capacity, citizen participation, and fiscal autonomy.

Key constraints include weak procedural frameworks such as Corporation Procedure Rules, limited institutionalisation of citizen engagement mechanisms, high dependence on state transfers which limit the effectiveness of city governments.

Addressing these gaps requires a comprehensive approach that strengthens the authority of elected leadership, builds administrative capacity, institutionalises decentralised governance, and enhances financial sustainability. Advancing these reforms is essential to enable accountable, efficient, and citizen-centric urban governance in Assam.

Timeline of Urban Governance Index

Initiated ambitious project to map status and learnings of city governance structures in India

2017

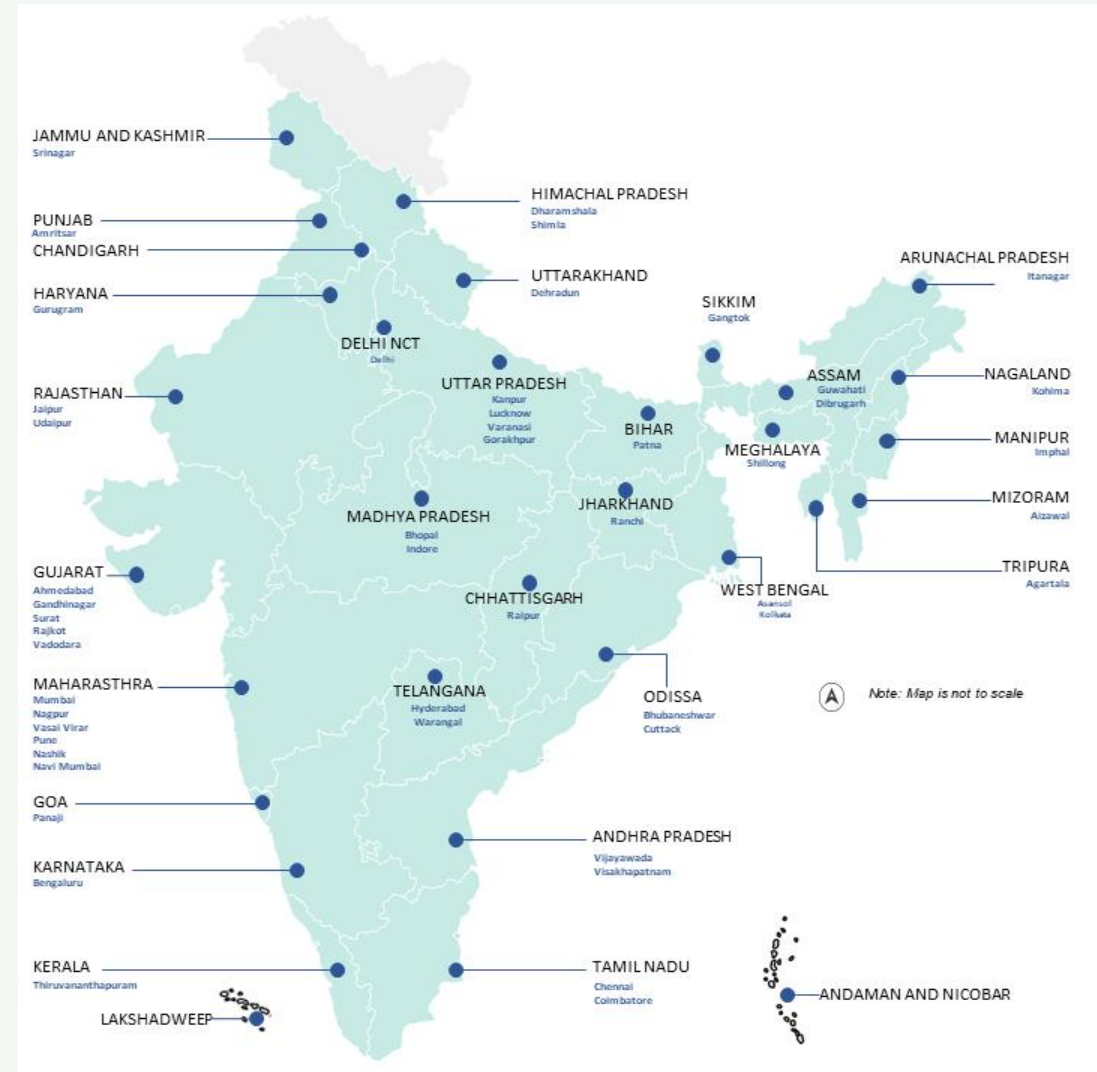
Launched the Urban Governance Index

2020

Launch of the 2nd Urban Governance Index

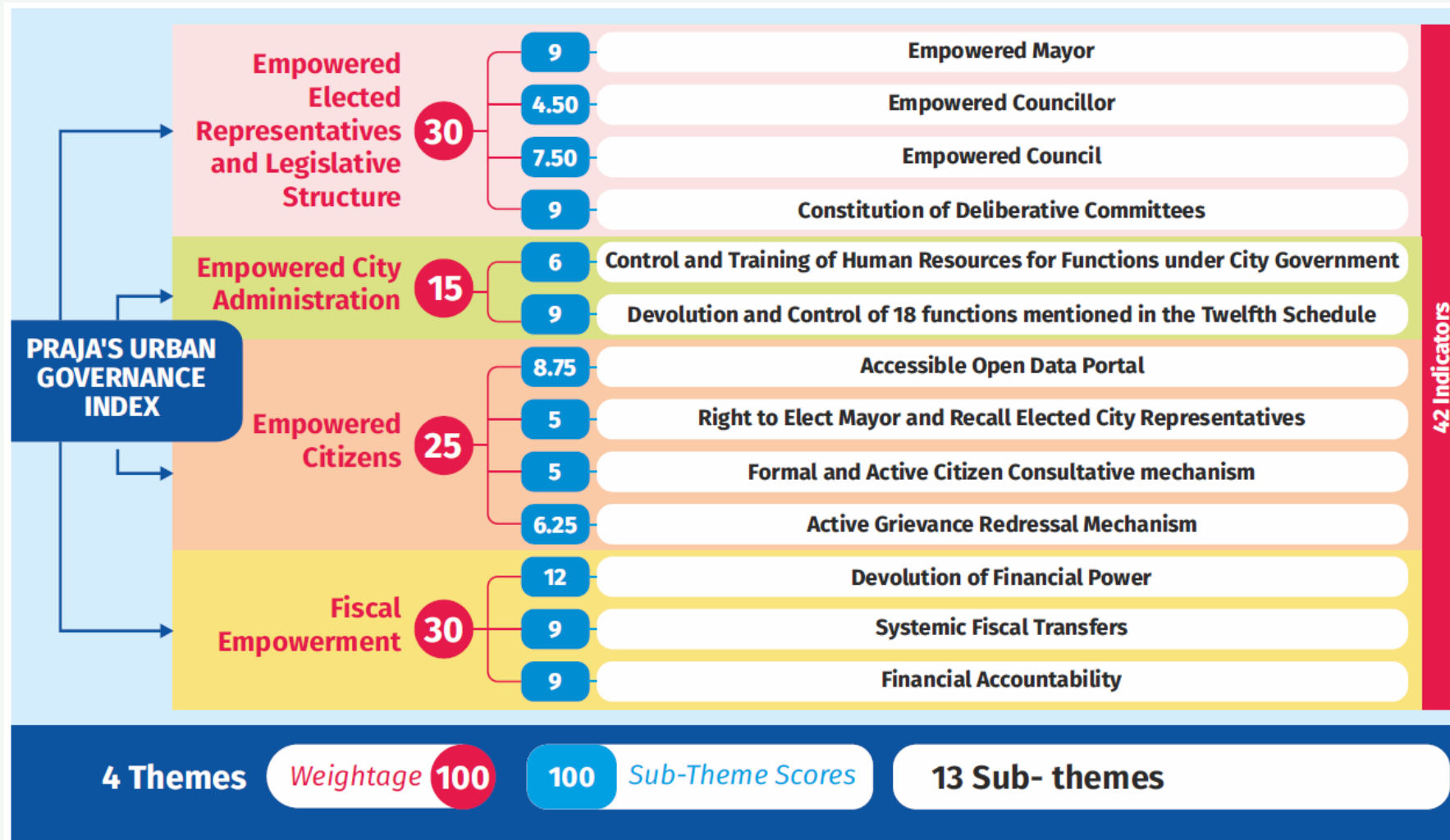
2024

UGI covered 43 cities across 28 states, 2 Union Territories, and the National Capital Territory of Delhi, ranking 29 cities in the first iteration and 31 in the latest. It aims to transform urban governance by empowering city governments through the Principle of Subsidiarity and enhancing citizen participation.

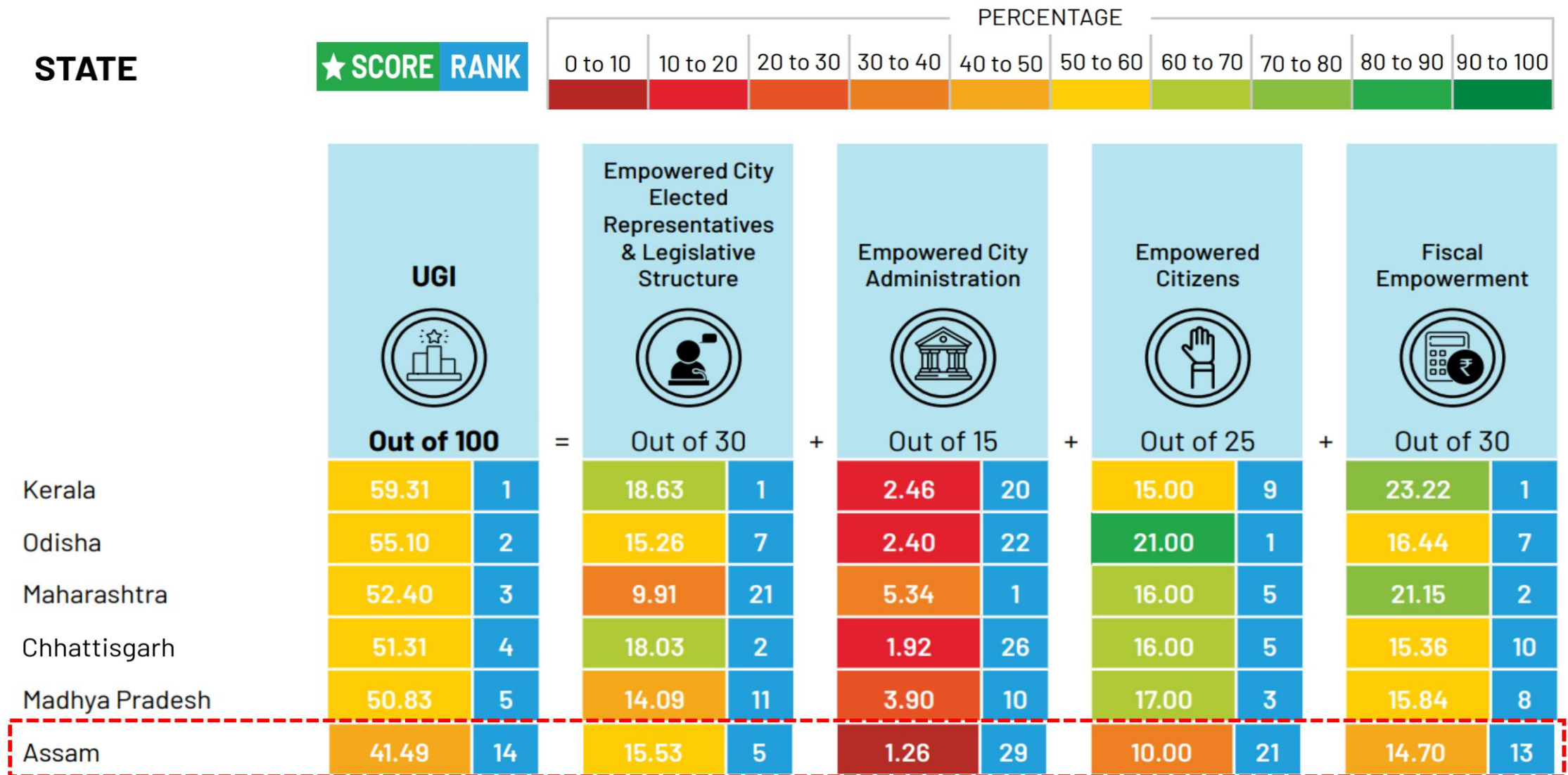


Urban Governance Index - Framework

Urban governance Index looks at the structural empowerment of the city governments by the State government



Theme wise – Rank & Score

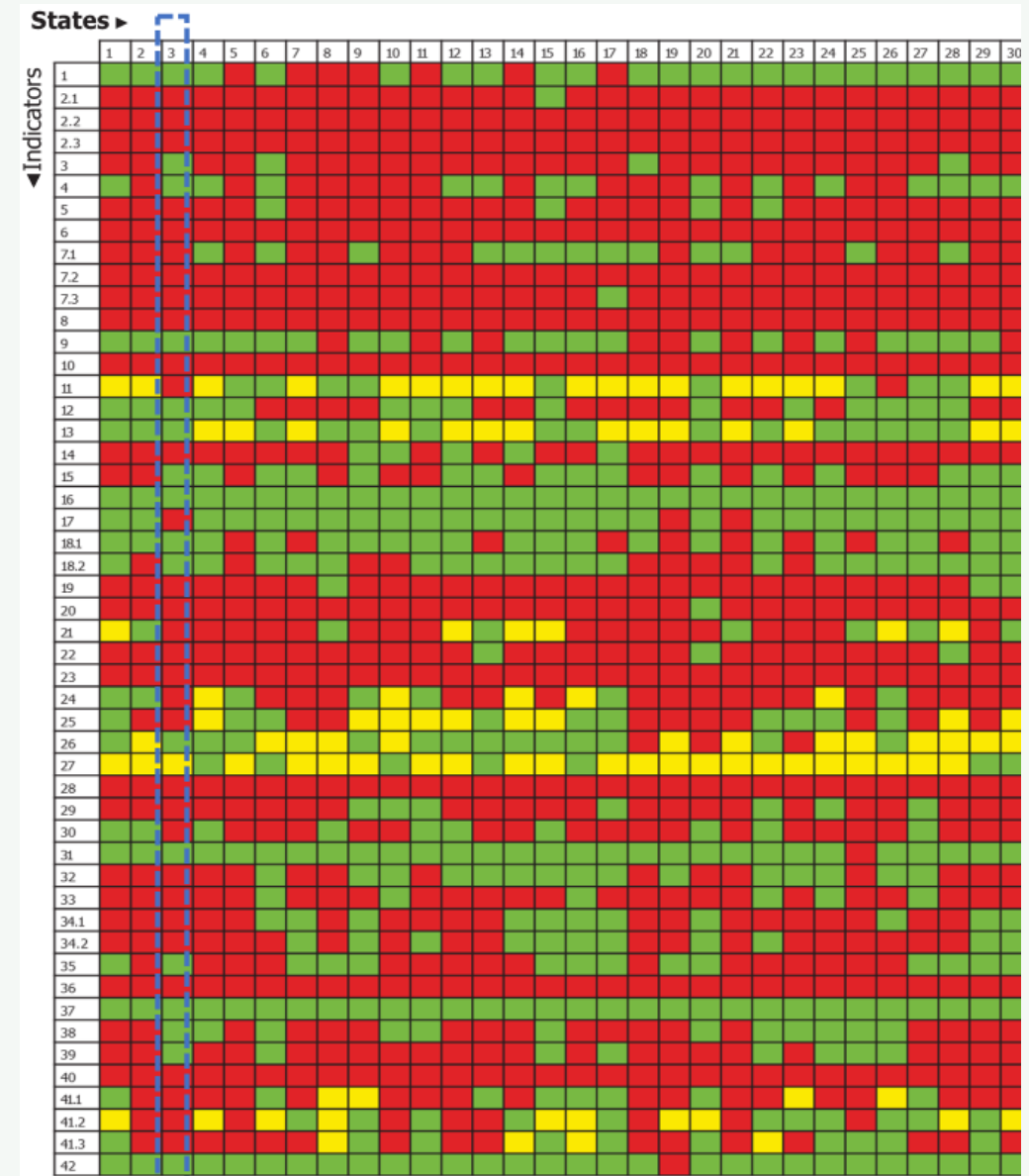


42 UGI Indicators at a glance

- In Assam, among the four themes, the state has scored the lowest in Empowered City Administration, Empowered Citizens, and Fiscal Empowerment while excelling in Empowered city elected representatives & legislative structure, securing the top rank.
- The state has achieved its highest ranking in the Empowered city elected representatives & legislative structure pillar, securing 5th place.



STATE LIST: 1. Andhra Pradesh (Vijaywada), 2. Arunachal Pradesh (Itanagar), 3. Assam (Guwahati), 4. Bihar (Patna), 5. Chandigarh (Chandigarh), 6. Chhattisgarh (Raipur), 7. Delhi (Delhi), 8. Goa (Panaji), 9. Gujarat (Ahmedabad), 10. Haryana (Gurugram), 11. Himachal Pradesh (Shimla), 12. Jammu and Kashmir (Srinagar), 13. Jharkhand (Ranchi), 14. Karnataka (Bengaluru), 15. Kerala (Thiruvananthapuram), 16. Madhya Pradesh (Bhopal), 17. Maharashtra (Mumbai), 18. Manipur (Imphal), 19. Meghalaya (Shillong), 20. Mizoram (Aizawl), 21. Nagaland (Kohima), 22. Odisha (Bhubaneswar), 23. Punjab (Amritsar), 24. Rajasthan (Jaipur), 25. Sikkim (Gangtok), 26. Tamil Nadu (Chennai), 27. Telangana (Hyderabad), 28. Tripura (Agartala), 29. Uttar Pradesh (Lucknow), 30. Uttarakhand (Dehradun), 31. West Bengal (Kolkata)



Enablers for Empowered City Elected Representatives and Legislative Structure

- Assam has two separate municipal corporation laws, **the Guwahati Municipal Corporation Act, 1971 (GMC Act)**, which applies to Guwahati, and the **Assam Municipal Corporation Act, 2022 (AMC Act)**, which covers all other municipal corporations in the state.
- **The tenure of the Mayor is co-terminus with the city government**, aligning leadership terms and municipal functioning (GMC Act, 1971 - Section 15).
- **The Mayor holds independent authority to appoint the Chairperson of Standing/Subject Committees** (GMC Act, 1971 - Section 15A).
- The state has Conduct of Business Rules to regulate the functioning of municipal bodies, but are not detailed.
- **The Council has powers to pass no-confidence motion against the Mayor** to ensure accountability within the governance structure (GMC Act, 1971 - Section 15B(3)).
- **The Guwahati has constituted deliberative committees** according to the GMC Act, 1971 - Section 20, 20A, 12, 15A.
- **The GMC Act, 1971 provides for the constitution of an apex committee, such as the Mayor-in-Council (MIC)** or a Steering Committee, to assist in policy-making and governance (GMC Act, 1971 - Section 15A).

Inclusive Governance in Guwahati: Mayor-in-Council System and Women's Representation

Objective: To analyse the Mayor-in-Council system and the gender inclusive representation in the Guwahati Municipal Corporation.

Introduction: Guwahati Municipal Corporation (GMC) is the local government body that governs the city of Guwahati. The Guwahati Municipal Corporation follows the **Mayor-in-Council (MIC) system of government**. GMC has emerged as a pioneer in reformative and gender-inclusive urban local governance in India. The Mayor-in-Council system is a structure of local government that has a mayor serving as the head of the executive wing. The Mayor nominates the Members of MIC heading respective administrative departments. The GMC has **50% reservation of women** and it is likely to yield significant benefits in terms of higher priority to women's issues in critical areas of Urban Governance and improving service delivery such as water supply, sanitation, solid waste management, education and health, etc.

Structure and Functioning:

The Guwahati Municipal Corporation has a unique system of Mayor-in-Council where the Mayor is the executive head of the city and under him, there's a cabinet of Members of

Mayor-in-Council (MMIC), each of them having responsibility for a separate department. The Mayor and the Deputy Mayor are responsible for overseeing the functioning of the corporation and ensuring that the needs and interests of the citizens of Guwahati are being met. They are also responsible for the proper implementation of various civic services, such as water supply, sewage, sanitation, and waste management, in the 60 municipal wards under the jurisdiction of the GMC.

The Guwahati Municipal Corporation (GMC) has taken a significant step towards promoting gender equality by reserving 50% of seats for women in the council elections. This move has helped to ensure a formidable representation of women in the governance of the city, giving them a greater say in decision-making processes and enabling active participation in the development of the city. To further empower women elected representatives, all of the elected women councillors are part of a deliberating committee, ensuring that their voices are given a platform and that their perspectives are taken into account in decision-making processes. Currently, the Deputy Mayor of the Guwahati Municipal Corporation has made the leadership gender-inclusive.

Further, the GMC has put in place strict eligibility criteria for candidates running for councillors' elections to ensure that only qualified and ethical candidates are eligible to contest the elections. The election candidate must have a functional sanitary toilet in their residence premises for the use of family members is also a criterion for contesting election. This requirement is in line with the government's efforts to promote cleanliness and hygiene.

Another eligibility criterion is that the candidate must have passed a Bachelor's degree or equivalent examination from any University recognised by the State or the Union Government. Candidates belonging to Scheduled Castes, Scheduled Tribes, Other Backward Classes (OBC) are eligible to contest the elections even if they have passed the Higher Secondary School Leaving Certificate (H.S.S.L.C) or equivalent examination. This requirement is aimed at ensuring that the candidates have a minimum level of education and knowledge, which is necessary for effective governance.

The MIC system promotes increased partnership of the elected wing of the city government in decision-making. It works as a city level cabinet for the Mayor increasing quality debates and deliberation. The MIC committees are allotted individual departments from the municipal corporation to

ensure the due representation of people's needs in policy formulation and implementation. The administrative wing is accountable to the Mayor and indirectly to the residents of the city ensuring efficient service delivery.



Empowered Mayor

The Mayor should hold **executive authority** over the Commissioner. This essentially means the:

- i. Mayor should hold independent authority to write an Annual Confidential Report (ACR) and conduct appraisals of the Commissioner
- ii. Authority to appoint and terminate the Commissioner subject to ratification in the council (*Amendment needed in GMCA, 1971 -Section 17, 29*).

Empowered Councillor

Provision should be there in the GMCA, 1971 to improve urban governance:

- i. Each councillor to be a part of at least one standing/ Subject committee (Except council, zonal, ward/ wards committee).
- ii. Regular capacity building trainings for the Councillors during their term of office.
- iii. The Commissioner should be accountable to all councillors, so their fixed salary should be the same or higher than Commissioner's (*Amendment needed in GMCA, 1971-Section 14*).

Empowered Council

- i. Council should have independent authority to frame bye-laws for the functions which come under control of their city government. (*Amendment needed in GMCA, 1971 Section 415, 416 (1)*)
- ii. Articles 105 and 194 grant privileges and immunity to Parliament and State Legislatures; the City Government should extend the same protections to Councils for statements made in the course of their duties.

Insights from Assam Municipal Corporation Act (AMC), 2022

- During British rule, municipal boards worked under provincial laws, including early Assam Municipal Acts. After independence, the Assam Municipal Act, 1956 replaced the 1923 law but continued the existing municipalities under the new system.
- The transition from the Assam Municipal Act, 1956 to **the Assam Municipal Corporation Act, 2022 reflects a shift towards corporation-based urban governance model aligned with the 74th Constitutional Amendment Act, 1992.** The 2022 Act introduces municipal corporations for larger cities, marking a move toward more structured urban governance system.
- As per the AMC Act, the Mayor heads the Deliberative wing as the Presiding Officer of the Municipal Corporation. The Mayor is responsible for proceedings in the House, and holds the highest office of the Corporation
- **The AMC Act vests powers in the Empowered Standing Committee, with the Mayor serving as its presiding and coordinating head,** ensuring collective decision-making and accountability.

Insights from other states (As per UGI 2024)

- Kerala is the only state to give the Mayor the authority to write an '**Annual Confidential Report**' of the Commissioner.
- Chhattisgarh, Kerala, Mizoram, and Odisha mandates every **councillor to be a part of at least one deliberative committee.**
- No state has given independent authority to frame bye-laws and regulations for functions under the control of City Government.

Corporation Procedure Rules (CPR)

Corporation Procedure Rules (CPR) are formal guidelines that govern how a municipal corporation operates, makes decisions, and conducts its business. Defined through bylaws which is complimentary to the municipal corporation act. They outline processes for meetings, deliberation, roles, and compliance, ensuring structured and lawful functioning of the elected body.

Why It Matters:

- **Improved Deliberation:** Ensures structured discussions in General Body and the Committee meetings
- **Accountability:** Ensures responsible management of public funds and duties
- **Transparency:** Promotes clear decision-making and communication processes
- **Order:** Standardises procedures for efficient governance

By defining the powers and limits of key roles like the Mayor and Chairperson, CPR helps prevent arbitrary decision-making.

Status of Municipal Corporation Procedure and Conduct of Business Rules

Insights

- A robust and detailed Corporation Procedure and Conduct of Business Rules (CPR) will consist of well laid-out details and procedures of conducting in council and committee meetings, which will ensure **structured discussions and deliberations** adhering to prescribed set of rules.
- Without a Corporation Procedure and Conduct of Business Rules (CPR), there will be no structured procedures followed in meetings, which will impact decision making.
- The Corporations in **Guwahati Municipal Corporation do not have a detailed Corporation Procedure Rules** or Conduct of Business Rules. It is essential for Guwahati and other Municipal Corporations of Assam to have a details Corporation Procedure Rules (CPR).

Insights from other states

Delhi and Mumbai have detailed Corporation Procedure and Conduct of Business Rules (CPR) with well laid out procedures for conduct of General Body & Committee meetings. They also include details of the deliberative devices which structure deliberations.

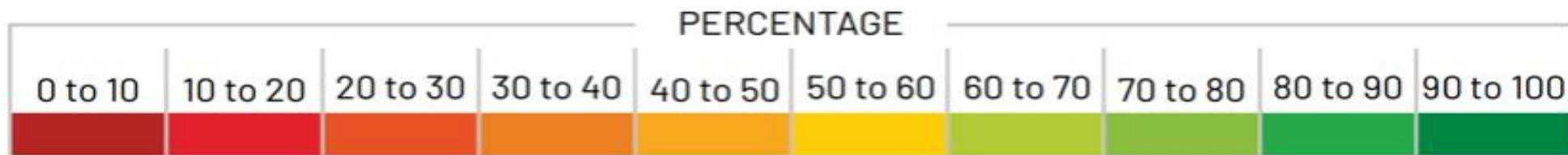
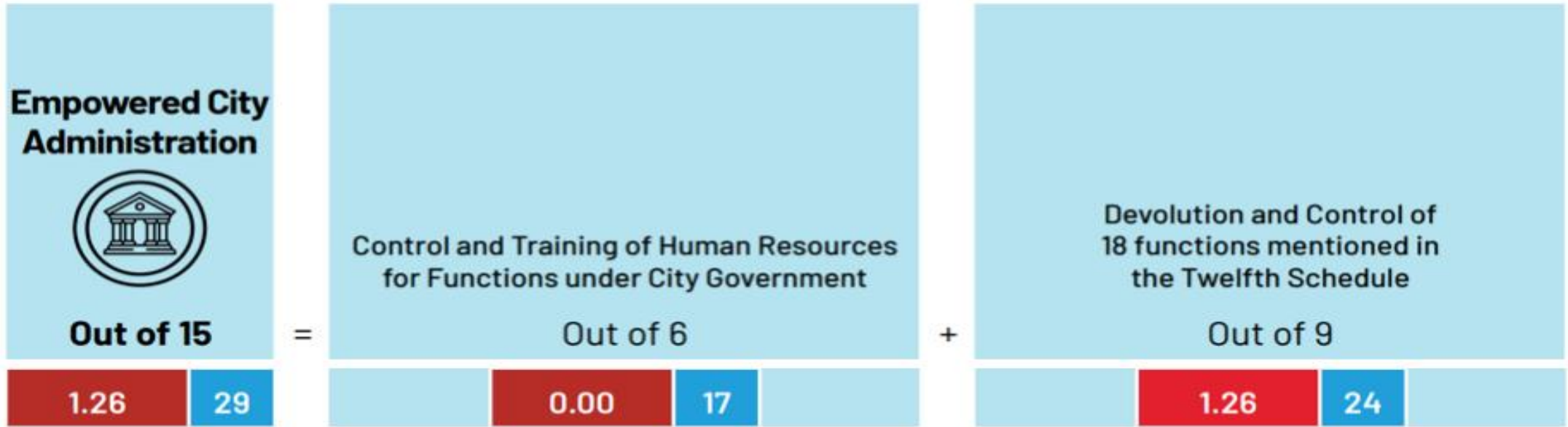
Insights from GMC Act, 1971 & AMC Act, 2022

- The Guwahati Municipal Act must have the provision for all committees (including councils) to hold **meetings at least once a month.**
- **The Municipal Act of Guwahati should include provisions for the constitution of Zonal/Ward Committees** to promote decentralised decision-making and local-level engagement. The Guwahati Municipal Corporation (Amendment) Act, 2019 has deleted section 20A which talks about the formation of Ward Committee in Guwahati.
- The **Assam Municipal Corporation Act** mandates creation of an Empowered Standing Committee comprising of the Mayor, Deputy Mayor, and 7 councillors, nominated by the Mayor. The Mayor is the presiding officer.
- The empowered standing committee as mentioned in the AMC Act functions as a collectively accountable executive body.
- **The AMC Act, 2022 should also include provisions for the constitution of Zonal/Ward Committees.**

Insights from other states (As per UGI 2024)

Only four states and one union territory (Gujarat, Haryana, Karnataka, Maharashtra and Jammu and Kashmir) have made provision for all committees (including councils) to hold meetings at least once a month in their Municipal Acts.

UGI Theme 2: Empowered City Administration



Control and Training of Human Resources for Functions under City Government

Status of HR in City Government (Guwahati Municipal Corporation)

No. of employees per 1000 population in City Government	3
Municipal Cadres in Assam	Assam Urban Administrative Service (AUAS) Assam Urban Engineering Service (AUES) Assam Urban Financial Service (AUFS)

Source: The information presented here is based on data received through an RTI application, accurate as of March 2023

- The city administration holds the authority to sanction municipal recruitments, enabling operational autonomy (Amendment needed in GMCA, 1971-Section 67).
- There should be an autonomous body to recruit municipal officials for city government.
- To build sustainable, efficient cities, a dedicated municipal cadre of skilled officials should be recruited through tests assessing relevant skills and knowledge.
- There should be provision in the GMCA, 1971 for regular and mandatory trainings of the city administration.

Insights from other states

Three states (Jharkhand, Mizoram, and Tripura) have made provisions for the training of city administration in the Municipal Act. Mumbai has 11 no. of employees per 1000 population in city government.

Devolution of the 18 Functions in Assam

Sr. No	Functions listed in 12th Schedule	Guwahati Municipal Corporation (GMC)	Dibrugarh Municipal Corporation (DMC)
1	Urban Planning including town planning	Guwahati Metropolitan Development Authority (GMDA)	Directorate of Town and Country Planning
2	Regulation of land-use and construction of buildings	GMC, Town Planning Branch and Enforcement Branch, Guwahati Metropolitan Development Authority (GMDA)	Engineering Branch, DMC, Directorate of Town and Country Planning
3	Planning for economic and social development	GMC, Market Branch	Transformation and Development Department
4	Roads and bridges	Roads: GMC, Public Works Department (Assam Govt.); Bridges: Public Works Department (Assam Govt.)	Engineering Branch, Public Works Department (PWD).
5	Water supply-domestic, industrial and commercial	GMC, Water Works Branch, State Public Health Engineering Department, Assam, Urban Water Supply and Sewerage Board	State Public Health & Engineering Dept
6a	Public health, sanitation, conservancy	GMC, Health Branch, Garage Branch, Engineering Branch, State Public Health Engineering Department	Engineering Branch (Sanitation), Directorate of Health Services
6 b	Solid Waste Management	GMC	Engineering Branch (Sanitation) DMC
7	Fire services	Assam Fire Service Organisation(Assam Govt.)	Fire and Emergency Service
8	Urban forestry, protection of environment and ecology	Environment: GMC in collaboration with Pollution Control Board, Forest Department(Assam Govt.), Inland Water Transport Department (Assam Govt.)	Engineering Branch & State PWD
9	Safeguarding the interests of weaker sections society the handicapped and mentally retarded	Social Welfare Department	State Social Welfare Department

City government control		Multiple agencies		State Govt's. Control	
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Devolution of the 18 Functions in Assam

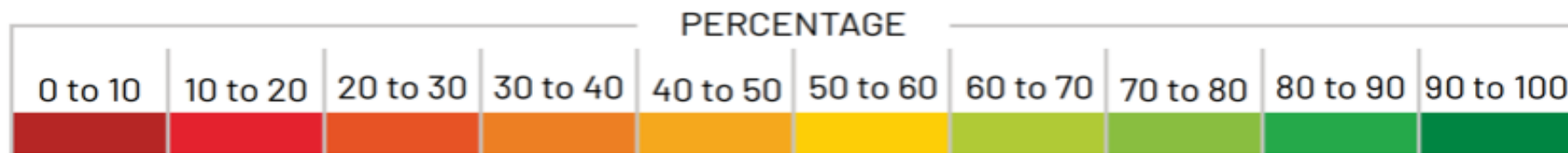
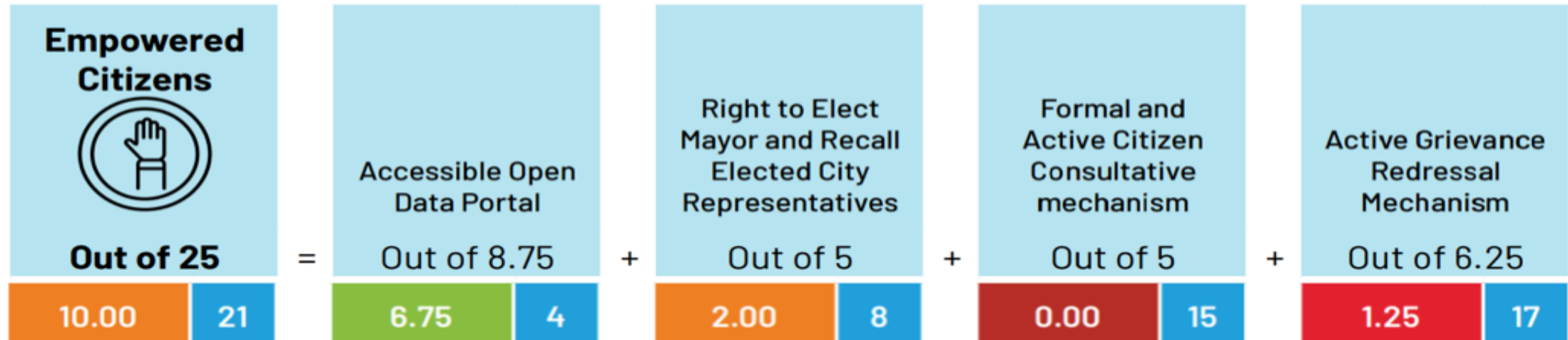
Sr. No.	Functions listed in 12th Schedule	Guwahati Municipal Corporation (GMC)	Dibrugarh Municipal Corporation (DMC)
10	Slum improvement and upgradation	GMC; PMAY Cell	Engineering Branch, PMAY-U
11	Urban poverty alleviation	NULM Cell, Directorate of Municipal Administration (Assam Govt.); PDS: Deputy Commissioner (District Authority), Directorate of Food , Civil Supplies & Consumer Affairs (Assam Govt.)	Engineering Branch
12	Provision of urban amenities and facilities- parks, gardens and playgrounds	Chief Engineering Branch (GMC), GMDA, District Administration	Engineering Branch
13 a	Promotion of cultural and aesthetic aspects	Department of Cultural Affairs (Govt. of Assam)	General Branch, Department of Cultural Affairs
13 b	Promotion of Education	GMC Schools, Higher & Secondary Education Department	Education Branch, Education Department
14	Burials and burial grounds, cremations, cremation grounds and electric crematoriums	Chief Engineering Branch (GMC)	Engineering Branch
15	Cattle pounds, prevention of cruelty to animals	Veterinary Branch (GMC)	Engineering Branch (via NGO: Animal Welfare People), District AH & Veterinary Office, Dibrugarh
16	Vital statistics including registration of births and deaths	Health Branch (GMC), Health Department (Assam Govt.), District Authorities (marriage registration)	Health Branch, Joint Director of Health Services
17 a	Public amenities including street lighting, parking lots and public conveniences	Streetlights: Electrical Branch, GMC, Parking Lots: GMC, GMDA Public Conveniences: GMC, Akhil Bhartiya Gramin Evam Paryavaran Sanstha (pvt)	Electrical Branch, Engineering Branch, Public works Department
17 b	Bus Stops	GMC	Engineering Branch, Assam State Transport Corporation
18	Regulation of slaughter houses and tanneries	Veterinary Branch (GMC), Enforcement Branch (GMC), Assam Livestock and Poultry Corporation (Assam Govt.)	License Branch, Engineering Branch (sanitation) FSSAI

City government control

Multiple agencies

State Govt's. Control

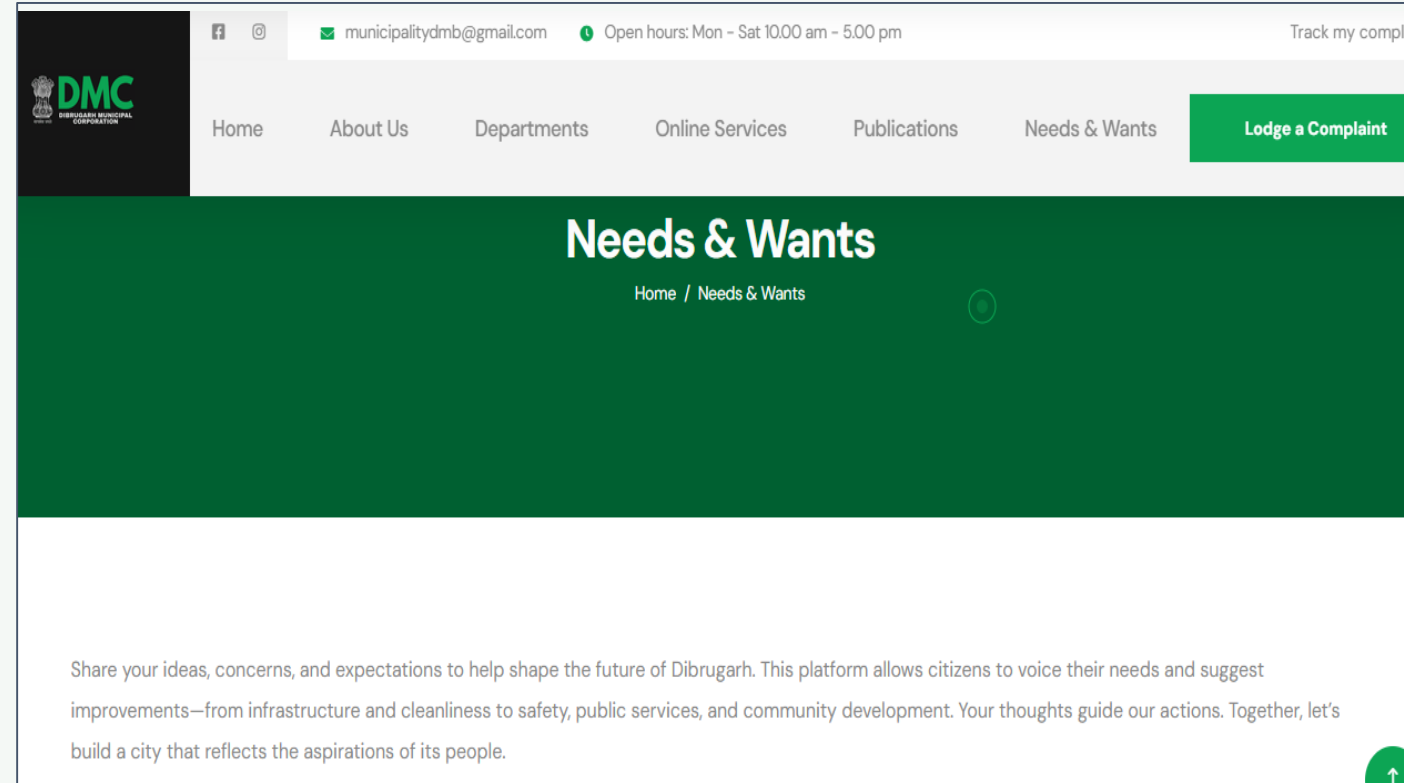
UGI Theme 3: Empowered Citizens



The City Government website has a digital Grievance Redressal Mechanism (GRM) in place.

Insights: Active Grievance Redressal Mechanism and Accessible Open Data Portal

- Implement a **Complaint Closure Verification System** in the City Government Grievance Redressal Mechanism (GRM) to ensure citizens can confirm resolution before cases are closed.
- **Needs and Wants Portal enables citizen participation, capturing citizen priorities** and aligning city planning with real needs. Dibrugarh Municipal Corporation has a Needs & Wants Portal incorporated in their website.
- **Feedback mechanism enables citizens to share feedback on government projects, service delivery, and infrastructure**, while also rating elected representatives and departments based on their responsiveness to public needs.
- There should be an **open data portal** of the city government where data related to the service delivery of city government is published. Integrate a suggestion portal for citizens to express their needs and wants.
- Develop a **user-friendly, single-point data repository** to ensure easy access to government information.
- Enable **multiple digital payment touchpoints** to enhance accessibility, efficiency, and security.



Source: Dibrugarh Needs & Wants Portal

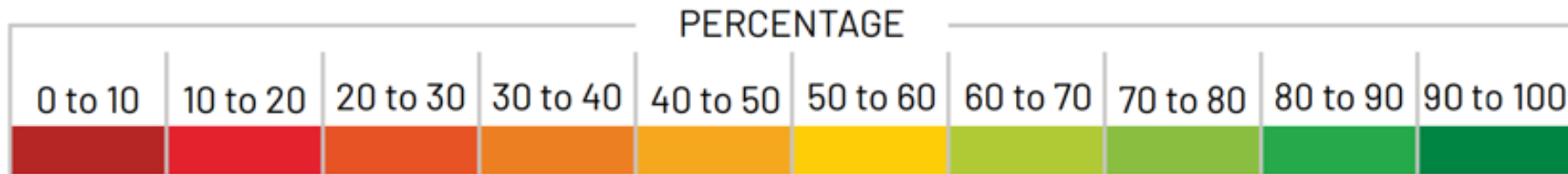
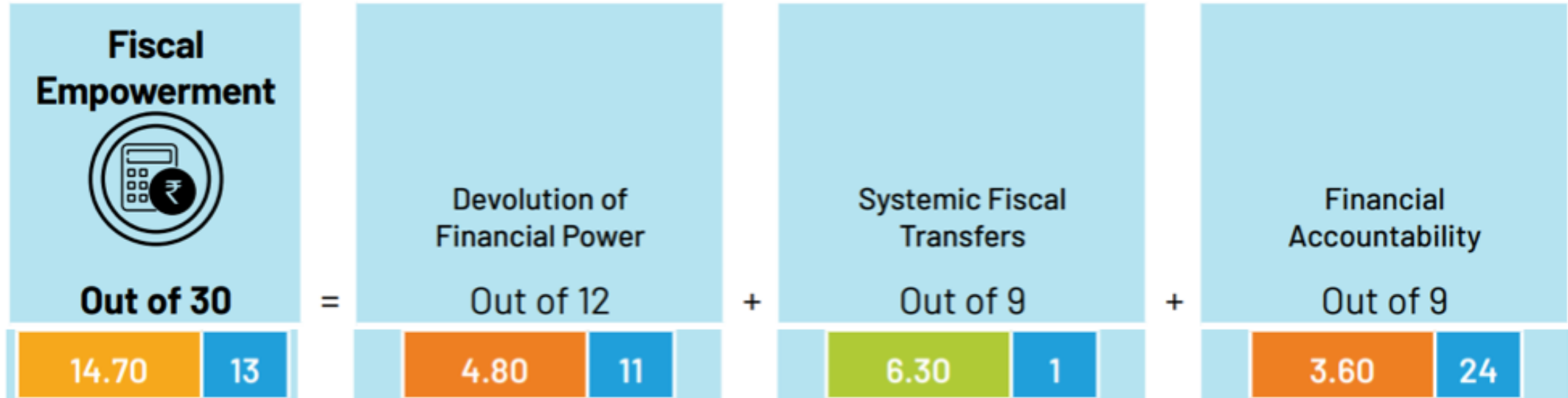
Insights on Fiscal Empowerment of City Governments

Financial independence is central to meaningful urban governance. Currently, Guwahati Municipal Corporation remains heavily dependent on state transfers, with limited authority to mobilise its own resources. Declining contribution of tax revenues and weak non-tax revenue streams further constrain the city's ability to plan and invest effectively.

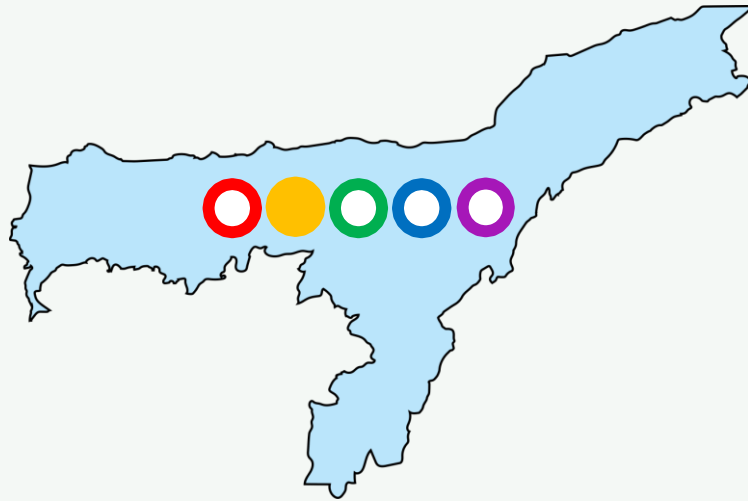
Cities must be enabled to **raise, manage, and allocate their own resources sustainably**.

Strengthening own-source revenue and expanding fiscal autonomy is not just a financial reform, it is **key to building resilient, self-reliant, and accountable city governments**.

UGI Theme 4: Fiscal Empowerment



UGI Theme 4: Fiscal Empowerment



Document available on the corporation website	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Budget Document	Green	Red	Red	Red	Red	Red	Red	Red	Red
Annual Accounts	Red	Red	Red	Red	Red	Red	Red	Grey	Grey
Audit Report	Red	Red	Red	Red	Red	Red	Red	Grey	Grey

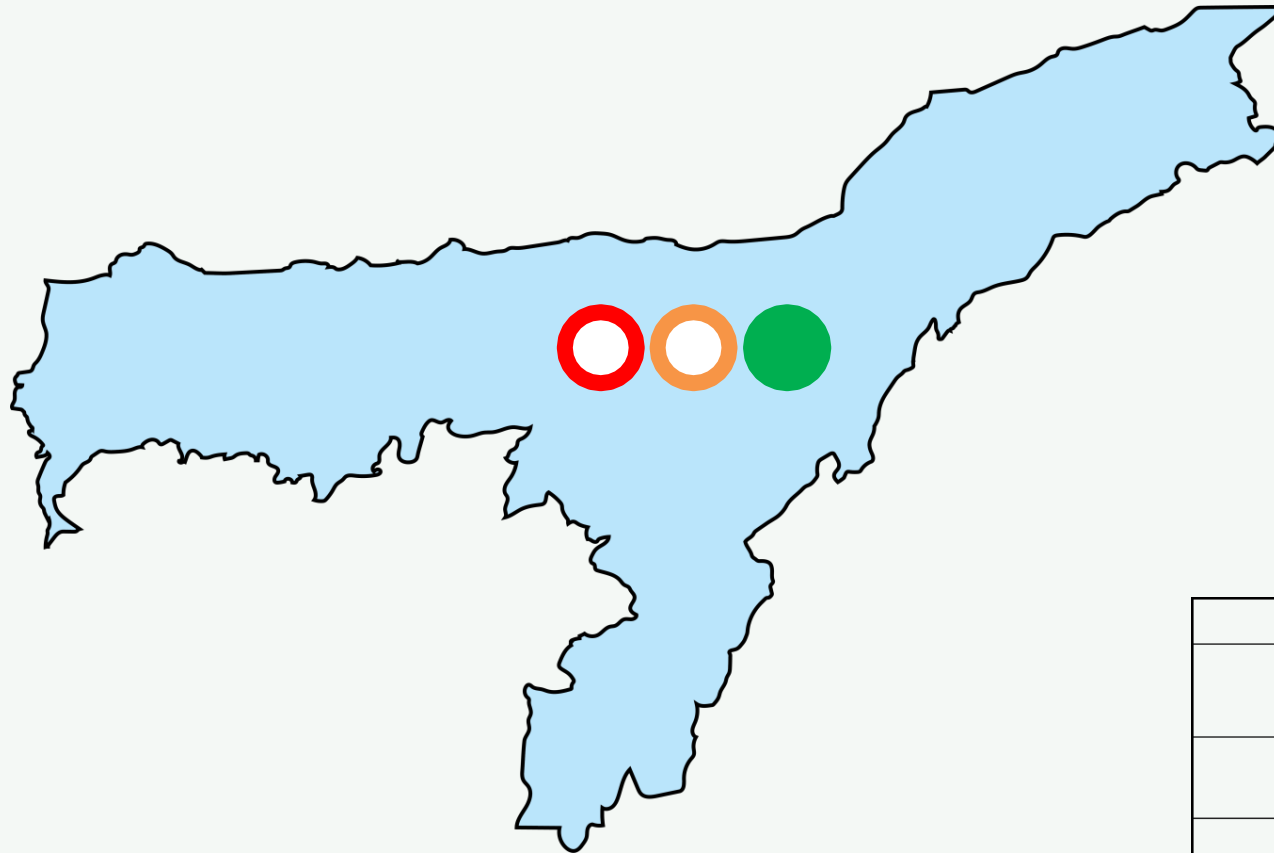
	YES	NO
Does the State Municipal Act make it Mandatory to Publish the budget and accounts?	Red circle	Red outline circle
Does the State Municipal Act have a mandatory provision on external Audit of Municipal accounts?	Orange circle	Orange outline circle
Does the City Government publish its credit rating in the financial statement/budget/website?	Green circle	Green outline circle
Are the contracts and tenders dealt by the City Government published on the City Govt. website?	Blue circle	Blue outline circle
Is accrual based double entry accounting system implemented by City Government	Purple circle	Purple outline circle

Green	Yes
Red	No
Grey	Not Applicable

Insights:

- GMC has published budget documents only two years i.e. 2015-16 and 2017-18 on the corporation website.
- GMC does not have its credit rating on the website.

Municipal Own Source Revenue



Insights:

- GMC does not have independent authority to levy new taxes or revise the existing tax/charges rates from the assigned list in GMC Act. Need State Government Approval
- GMC can independently approve the municipal budget.

Does the city Government/Council have....	YES	NO
Authority to introduce new tax/charges from the assigned list of taxes	●	○
Authority to revise the existing tax rates/charges	●	○
Authority to approve the Budget	●	○

Own Source Revenue – GMC Act	
Tax Revenue	Non-Tax Revenue
Property Tax	Slaughtering fees
Vacant Land Urban Tax	Sanitation Tax
Animal Tax	Market Fee
Vehicle Tax	Rent from corporation land / plot
Revenue from Advertisement	License
Trade License Tax	Building Permit
Lighting Tax	Other Sanitation Charges
	Sewer charges
	User charge

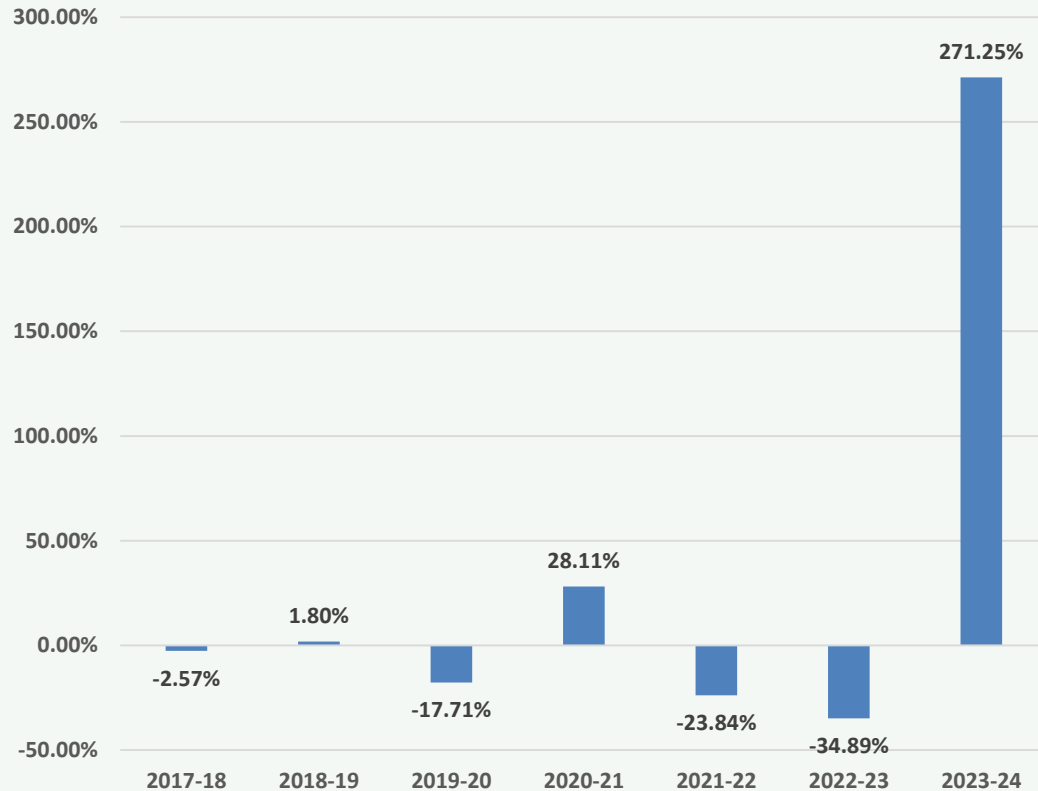
Transfers from State/Grants – GMC Act
State Finance Commission
Conservancy and Electricity
Development Fund and other grants by State and Central Government

Insights from Assam Municipal Corporation Act, 2022

- The AMC Act provides for revenue through taxes, fees, user charges, and development charges, along with grants and financial assistance from the State Government.
- All revenues are credited to the Municipal Fund.
Source: Section 52-53, AMC Act, 2022Act, 2022

Tax Revenue: Annual Growth (2017-18 to 2023-24)

Annual Growth in Own Tax Revenue (%)



Rs. in Lakhs

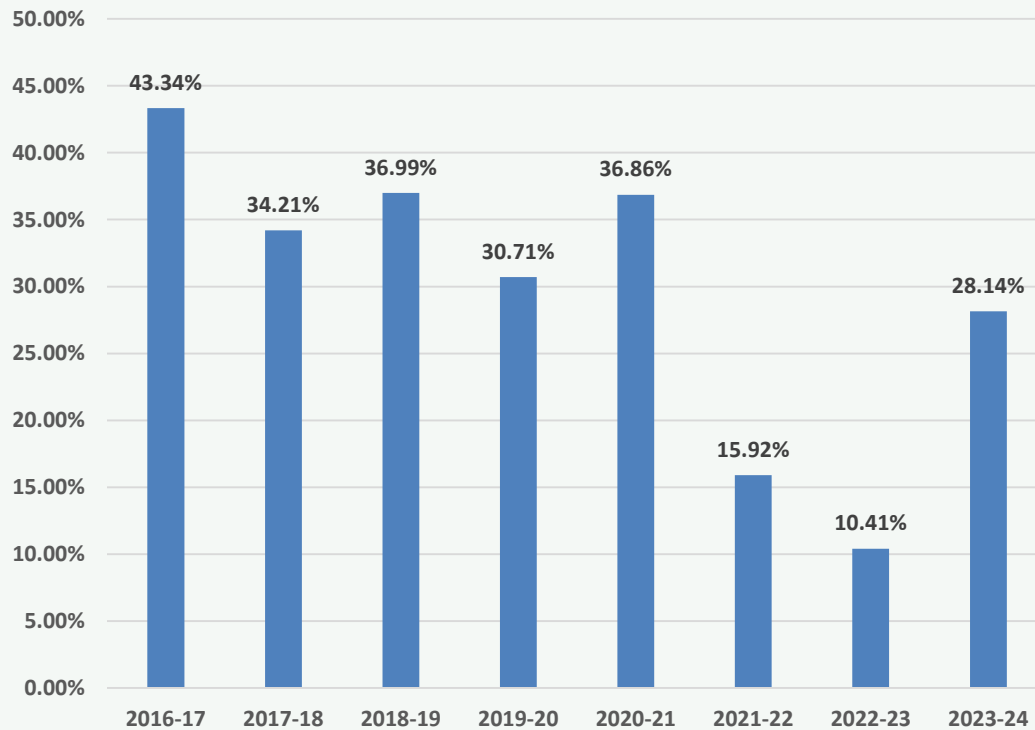
Actual	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Revenue	7,536	7,342	7,475	6,151	7,879	6,001	3,907	14,506

Insights:

- The average tax revenue growth of Guwahati Municipal Corporation is 37.74% for 2017-18 to 2023-24, while the CAGR is 9.81%.
- CAGR for all ULBs for the period 2012-17 was 8.93% (ICRIER Report for 15CFC).
- The steep positive growth of 28.11% in the 2020-21 and 2023-24 was resulted due to high revenue generated from Private Holding (Current) of Property Tax, Trade Licence.
- 4 out of 7 Years show negative Annual Growth of Tax Revenue and a huge drop in last Year -34.89% (2022-23).

Tax Revenue: Percentage Share (2016-17 to 2023-24)

Percentage Share of Own Tax Revenue to Municipal Receipts



Rs. in Lakhs

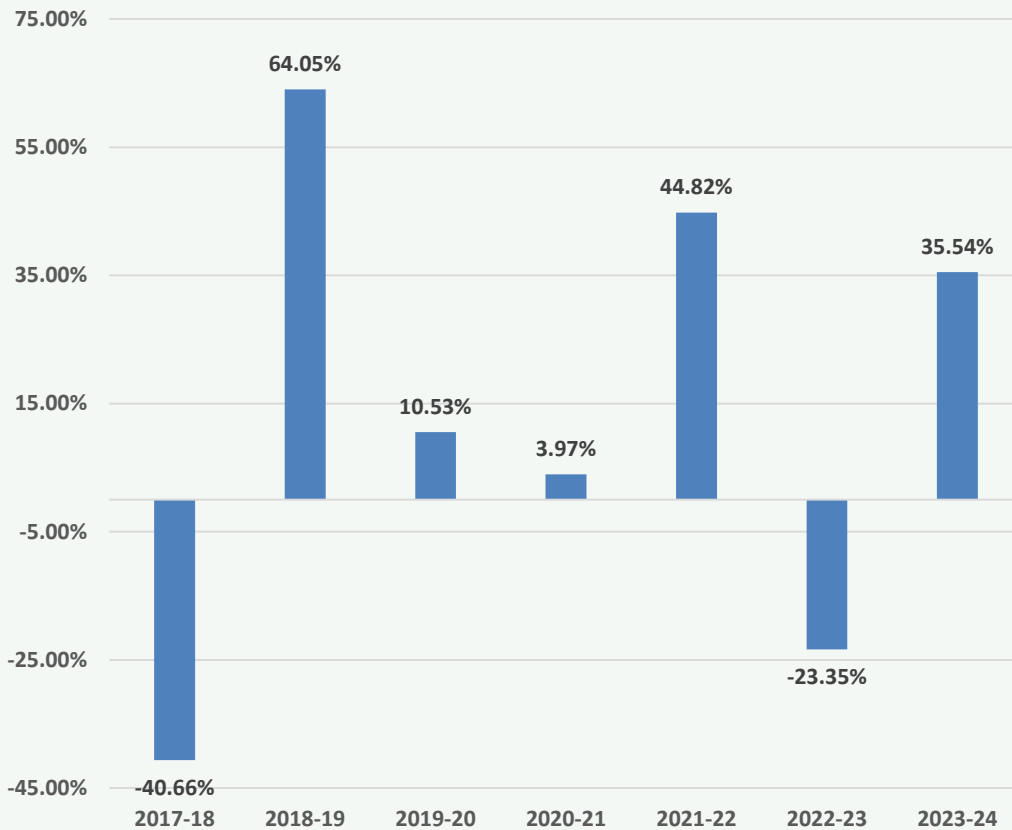
Actual	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Municipal Receipts	17,389	21,465	20,207	20,025	21,374	37,703	37,520	51,543
Tax Revenue	7,536	7,342	7,475	6,151	7,879	6,001	3,907	14,506

Insights:

- The Percentage share of Tax Revenue to Total Income has decreased by 15.2% over Eight years from 43.34% in 2016-17 to 20.14% in 2023-24.
- The average tax revenue percentage share to total income for Seven years is 29.57% which is slightly higher than the percentage share of tax revenue to total all ULB during 2012-17 was 25% (ICRIER Report for 15CFC)

Non-Tax Revenue: Annual Growth (2017-18 to 2023-24)

Annual Growth in Own Non-Tax Revenue (%)



Rs. in Lakhs

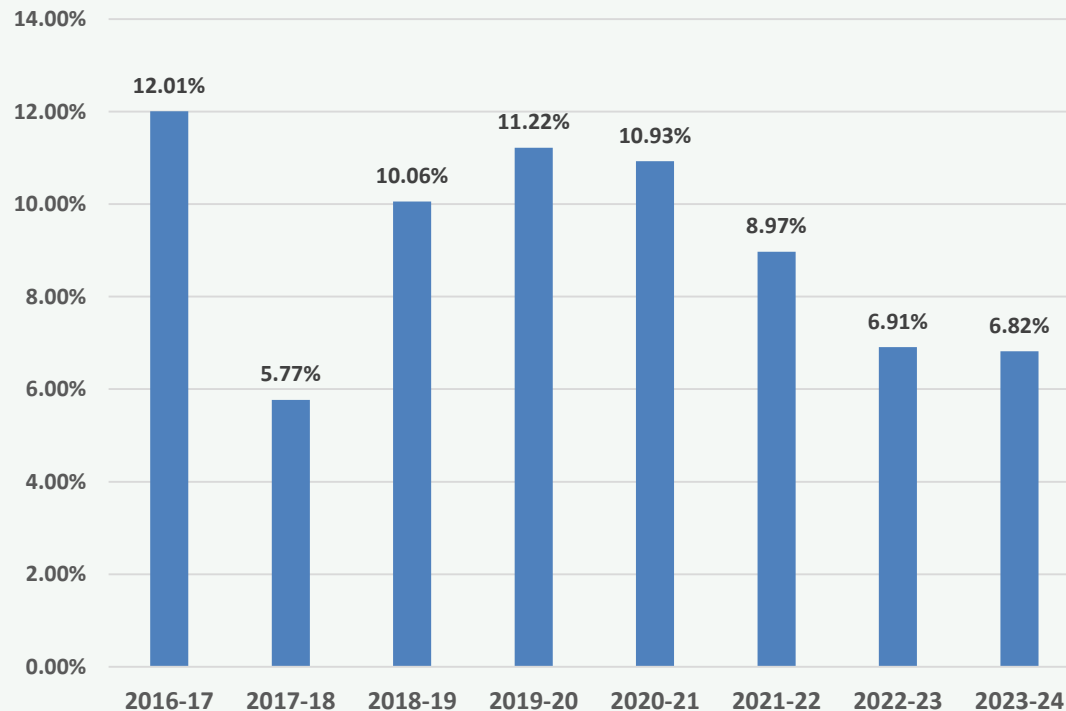
Actual	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023- 24
Non-Tax Revenue	2,088	1,239	2,032	2,246	2,335	3,385	2,592	3,514

Insights:

- The average non-tax revenue annual growth is 13.56%, where as the CAGR is 7.72%.
- CAGR for all ULBs for the period 2012-17 was 12.05%. (ICRIER Report for 15CFC)
- The non-tax revenue collection for various services like rental income, Fine and penalty for Illegal Construction, Building Permission NOC fee has shown a decline from 2018-19 but has drastically increased in the year 2023-24.
- The Fee for banners and hoarding Arrears in 2017-18 was higher than the previous year by 50%. Similarly, the revenue collected for 2022-23 dropped by 95% than previous years.

Non-Tax Revenue: Percentage Share (2016-17 to 2023-24)

Percentage Share of Own Non-Tax Revenue to Municipal Receipts



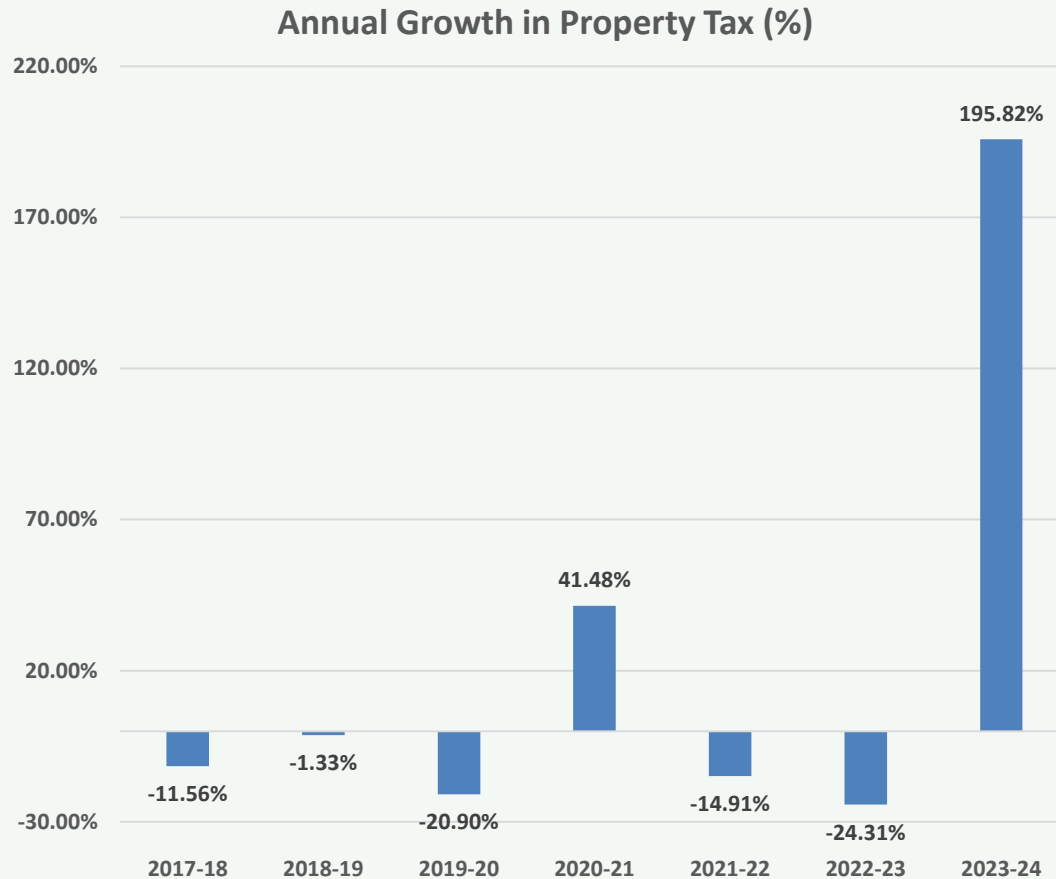
Actual	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Municipal Receipts	17,389	21,465	20,207	20,025	21,374	37,703	37,520	51,543
Non-Tax Revenue	2,088	1,239	2,032	2,246	2,335	3,385	2,592	3,514

Rs. in Lakhs

Insights:

- The average percentage share of non-tax revenue to total income for eight years is 9.09% which is lower than the Percentage Share of Non-tax revenue to total all ULB during 2012-17 was 18% (ICRIER Report for 15CFC).
- Percentage Share decreases by almost 5% from year 2016-17 to 2023-24, due to low revenue collection from various services provided.

Property Tax Revenue: Annual Growth (2017-18 to 2023-24)



Insights:

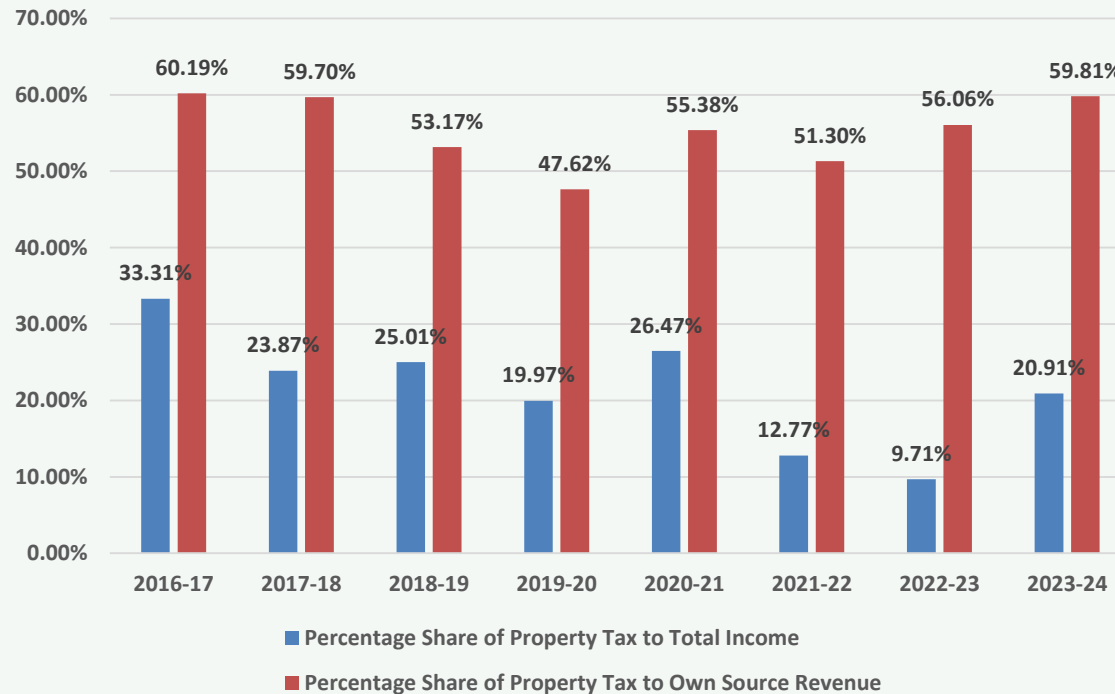
- The average annual growth of property tax revenue is 23.46% and the CAGR ranges at 9.27%.
- CAGR for all ULBs for the period 2012-17 was 13.06% (ICRIER Report for 15CFC).
- The Private Holding arrear period of property tax was lower in 2017-18 than the previous year by -32.35%. The Property tax collected for 2020-21 was greater by 70.88% than the previous years. Which further increased in year 2023-24 by 222.45% from Previous Year.

Rs. in Lakhs

Actual	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Property -Tax	5,739	5,123	5,055	3,998	5,657	4,813	3,643	10,778

Property Tax Revenue: Percentage Share (2016-17 to 2023-24)

Percentage of Property Tax



Insights:

- The average percentage share of property tax to total income is 21.50% which is slightly higher than the % Share of property tax revenue to total all ULB during 2012-17 was 15% (ICRIER Report for 15CFC).
- Whereas the percentage share of Property tax to own source revenue is 55.40% which is higher as per RBI Report which is 21.77%.

Rs. in Lakhs

Actual	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Municipal Receipts	17,389	21,465	20,207	20,025	21,374	37,703	37,520	51,543
Own Source Revenue	9,624	8,581	9,507	8,397	10,215	9,383	6,500	18,020
Property-Tax	5,739	5,123	5,055	3,998	5,657	4,813	3,643	10,778

Components under Property Tax Bill

Property Tax Amount

Urban Tax- 3% annually on A.R.V.

General Tax-

Residential- @ 10% of A.R.V.

Commercial-@ 15% of A.R.V.

Light tax @1% of A.R.V. (transfer to GUCL)

Scavenging tax @ 2.50% of A.R.V.

Water tax-

10% annually on ARV (pipe connection)

7.5% annually on ARV (without pipe connection)

- GMC follows Annual Rateable Value for Property Tax collection
- GMC has Self-Assessment System for Property Tax

Property tax collection in Guwahati

• **Annual Rateable Value (ARV) method** for property tax has been adopted by Guwahati Municipal Corporation in 2008 which has directly affected the construction cost of any property and amount of vacant land.

• **Property Tax formula as per the Circular:** ARV, is based on rent acquired on the property i.e. $ARV = LBV \times 7.5\% - 25\% - 10\%$, Total A.R.V. of a holding = A.R.V. of L.B.V.+ A.R.V. of V.L.V.

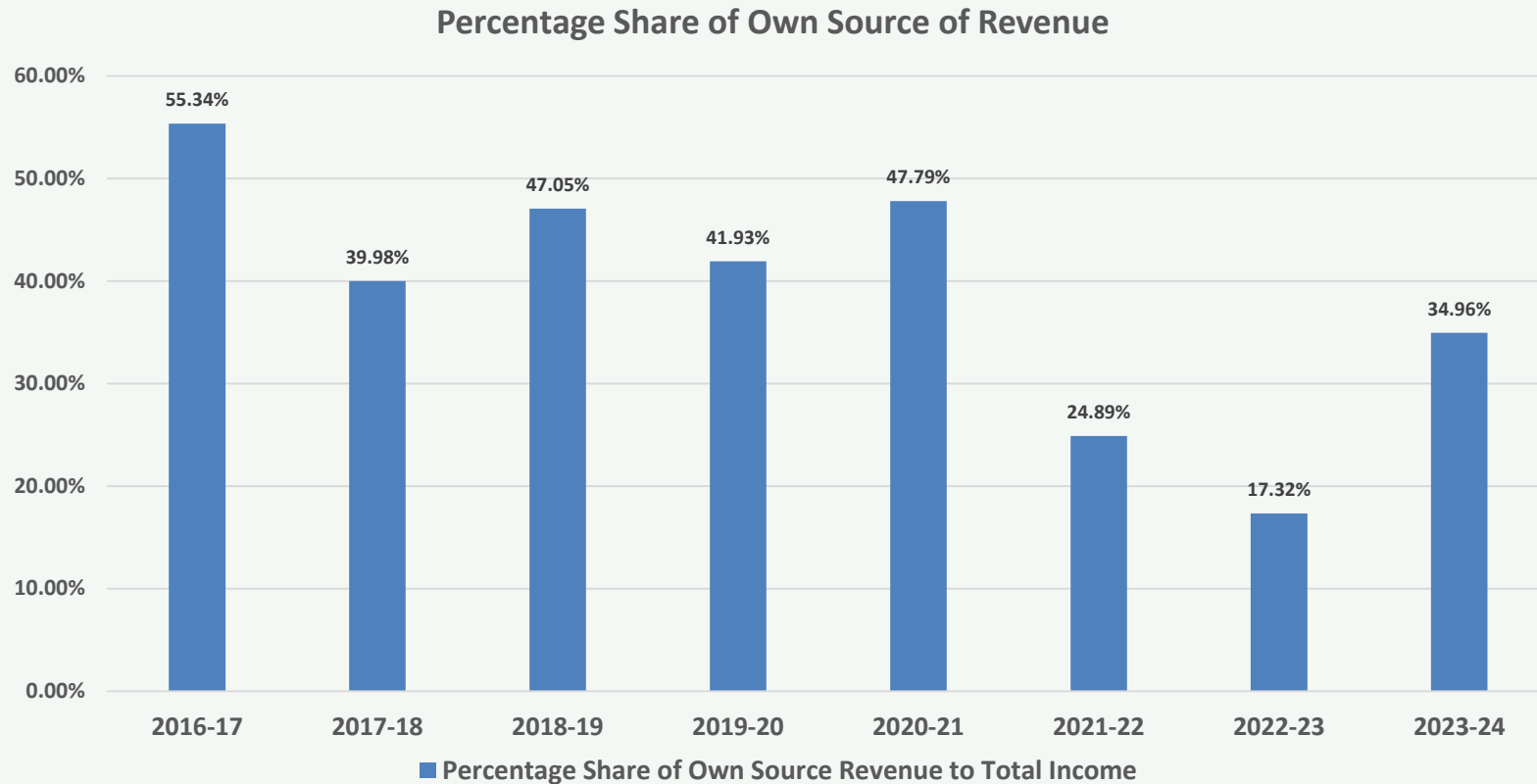
• ARV method was introduced in 2008 after that it is not revised till date.

• GMC has completely shifted to **online property tax collection** through portal. GMC follows self-assessment method.

• GMC has mapped the electricity (APDCL) meter of around 2.4 lakhs holding with Geo Location for accuracy of Property Tax. No new electricity (APDCL) connection would be given without holding number

• To make tax collection more effective, GMC has launched a door-to-door tax collection program and plans to outsource collections to third parties, employing women as tax collector providing them employment opportunities by the assigning local self-help group as 'Poura Sakhis' under the National Urban Livelihood Mission (NULM) programme in urban areas of Guwahati.

Percentage Share of Own Source Revenue (2016-17 to 2023-24)



Rs. in Lakhs		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Actual									
Municipal Receipts		17,389	21,465	20,207	20,025	21,374	37,703	37,520	51,543
Own Source Revenue		9,624	8,581	9,507	8,397	10,215	9,383	6,500	18,020

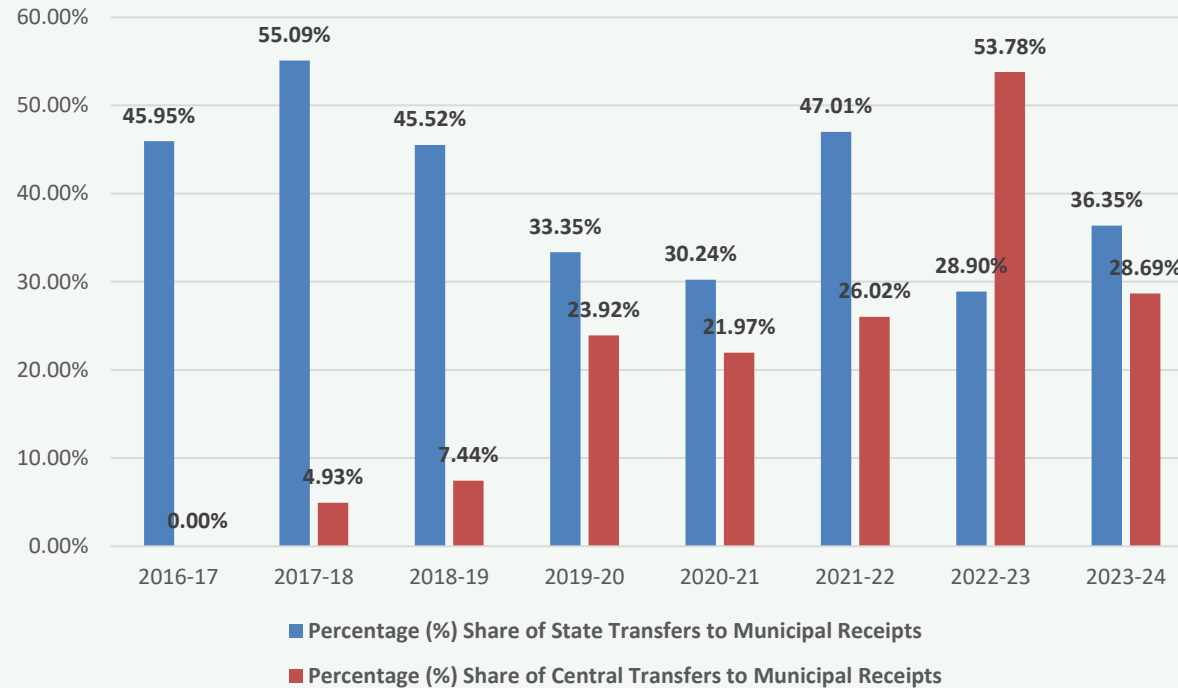
Insights:

- The Percentage Share Own Source of income has been drastically Declined Over the years from 2016-17 to 2022-23 and again raised in 2023-24.
- On an average, the % share of own source revenue to total income ranges at 38.66% which is lower than the % share of own-source revenue to total all ULB during 2012-17 was 53% (ICRIER Report for 15CFC).

Grants and Transfers

Percentage Share of Grants to Total Income (2016-17 to 2023-24)

Percentage Share of Grants to Total Income



Insights:

- On an average, Percentage Share of State Transfer to Total Income 40.30%, which is higher as per ICRIER Report for 15th CFC 33.33%
- Where as 20.84% for Central Transfer to Total Income which is higher as per ICRIER Report for 15th CFC 12%.

Rs. in Lakhs

Actual	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Municipal Receipts	17,389	21,465	20,207	20,025	21,374	37,703	37,520	51,543
State Transfer	7,991	11,824	9,198	6,679	6,463	17,724	10,843	18,736
Central Transfer	0	1,059	1,466	4,789	4,696	9,810	20,177	14,787

Provision for Borrowings

- Guwahati Municipal Corporation can access market borrowings as per section 124 of Guwahati Municipal Corporation Act, 1971

Escrow mechanism for municipal borrowings

- Escrow mechanism has not been adopted by Guwahati Municipal Corporation.

Credit Rating

- ['IND BB' by India Ratings and Research \(Ind-Ra\) \(2014\)](#)
- India Ratings & Research (Ind-Ra) assigned 'IND BB' Credit Rating for Guwahati Municipal Corporation under the Jawaharlal Nehru National Urban Renewal Mission programme.
- The rating was withdrawn following the completion of the Ministry of Urban Developments mandate to Ind-Ra in June, 2014.
- GMC has not done any borrowings till date.

Open for Discussion

- **How can the Mayor-in-Council system be operationalised effectively in cities that currently lack strong committee structures?**
- **How can effective decentralisation happen at the city government through Wards (Zonal) Committees?**
- **How can city governments reduce dependence on state and union transfers while sustainably increasing own-source revenue?**
- **How can Citizen Participation be institutionalised to meaningfully influence city planning and budgeting decisions?**

Environment Monitoring - Environment Status Report (ESR)

Assam's cities are increasingly vulnerable to climate risks ranging from floods and rising temperatures to environmental degradation and pressure on natural resources. Yet, effective response remains constrained by fragmented data, limited monitoring, and weak integration of environmental priorities into city planning.

The Environment Status Report (ESR) offers a critical pathway to address this gap. As a statutory and governance tool, it enables **data-driven decision-making, performance tracking, and transparent environmental management**. By systematically capturing key indicators such as air and water quality, waste management, and climate trends, ESRs empower city governments to move from reactive responses to **proactive planning**.

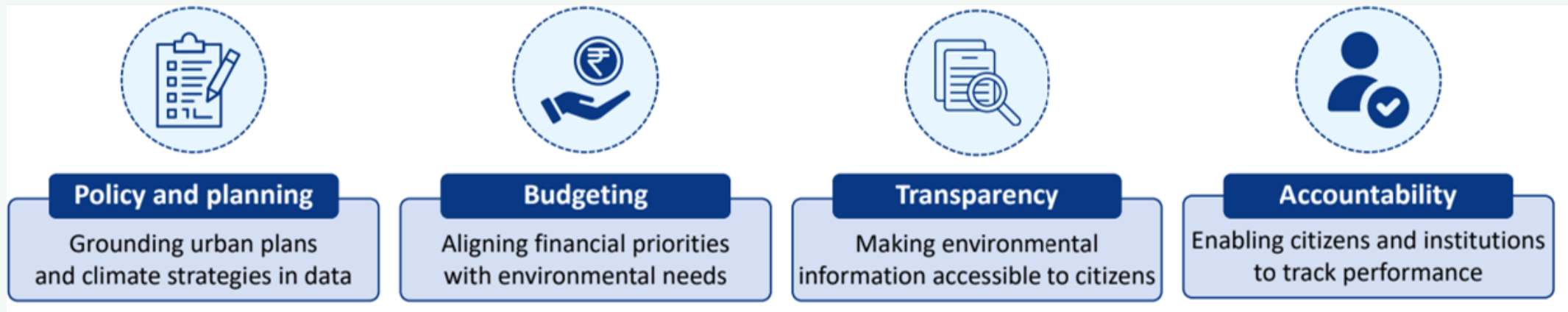
Institutionalising ESRs across cities is essential to strengthen accountability, align budgets with environmental priorities, and build climate-resilient, sustainable urban futures.

- Assam is increasingly vulnerable to climate change impacts such as erratic rainfall, frequent floods, riverbank erosion, rising temperatures, biodiversity loss, and pressure on natural resources. These challenges have direct consequences on livelihood, infrastructure, public health, economic development etc.
- Regular monitoring of key environmental parameters, such as air quality, water quality, land use change, forest cover, waste generation, climate trends etc are critical to understand the scale and nature of these challenges.
- Reliable environmental data supports informed, timely, and evidence-based decision-making.
- The Environmental Status Report (ESR) is an important legislative and governance tool for environmental management by City Government.
- It provides a structured assessment of environmental conditions through key indicators and data analysis. ESR helps policymakers make informed decisions based on evidence and measurable trends.

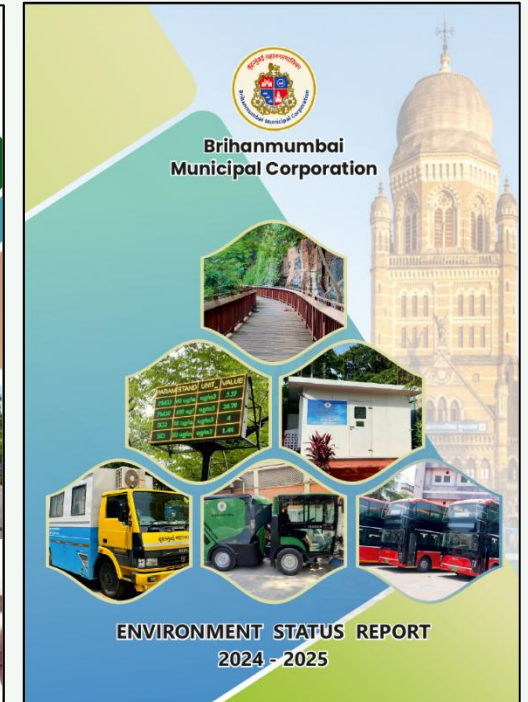
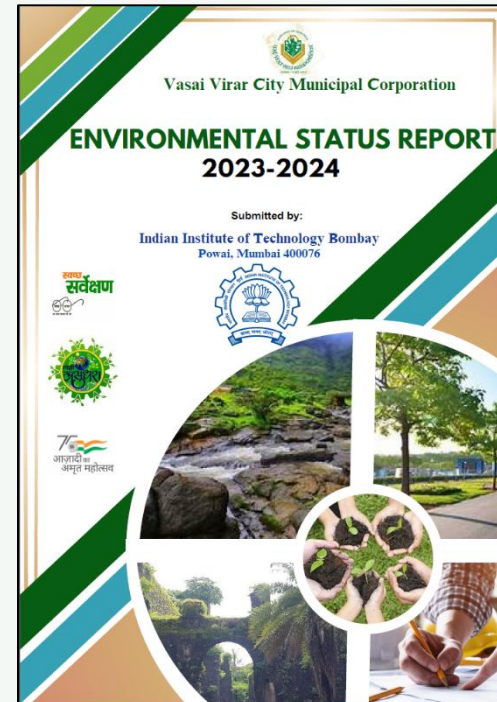
- The Environment Status Report (ESR) is an annual report prepared by the municipal corporation that presents a **comprehensive assessment** of the city's environmental condition across multiple sectors.
- It evaluates core areas such as air quality, water supply, solid waste management, green cover, and public health, providing an overall picture of the urban environment.
- The report also incorporates additional environmental dimensions including noise pollution, energy use, climate change and carbon emissions, urban green cover and carbon sequestration, biodiversity conservation, land use patterns, sustainable transport and urban mobility, and environmental awareness programmes including those undertaken in municipal schools.
- By bringing together these diverse sectors and initiatives, the ESR provides a **holistic understanding** of environmental conditions and challenges, supporting informed decision-making for sustainable urban planning and management.

Why Environment Status Report for Governance

- ESRs shift environmental governance from reactive problem-solving to proactive, measurable performance by: Enabling evidence based planning, Supporting budget alignment with environmental priorities, Establishing performance tracking across years, Enhancing transparency and citizen oversight, Allowing early detection of risks and hotspots. Without regular, credible ESRs, environmental governance can become fragmented and opaque.
- An Environment Status Report is not merely a bureaucratic formality, it is a governance instrument. When institutionalised and made publicly accessible, ESRs help city governments plan strategically, track performance, respond transparently, and build trust with citizens. For sustainable urban futures, making ESRs routine, relevant and actionable is essential for data driven and accountable environmental governance.



- The 74th Constitutional Amendment (1992) assigns City government responsibilities related to environmental protection, sanitation, and urban planning under the Twelfth Schedule.
- In pursuance of this mandate, the Assam Municipal Corporation Act, 2022 provides the legal framework for municipal governance.
- As per **Section 216(2)** of the Assam Municipal Corporation Act, 2022, Municipal Corporations are required to prepare and publish an Environment Status Report (ESR)
- Maharashtra remains the most structured example in India where ESRs are mandated and widely practiced. **Section 67A** of The Maharashtra Municipal Corporations Act 1949 requires municipal corporations to publish annual ESRs and submit them to their general bodies before 31st July.
- In Gujarat, Karnataka, Tamil Nadu, and Kerala, cities routinely collect and publish data on air quality and urban environmental performance.
- Many Indian cities prepare sectoral environmental assessments (e.g., air quality indices, water audits) that feed into broader planning documents.



CHALLENGES



NO LEGAL FRAMEWORK

Lack of a legal mandate



WEAK IMPLEMENTATION

of existing provisions



DELAYED PUBLICATION

or irregular reporting



INCOMPLETE DATA SETS

and inconsistent methodologies



LIMITED INTEGRATION

with budgets and plans



POOR PUBLIC COMMUNICATION

and accessibility

Addressing these gaps is critical for ESRs to fulfil their governance purpose.



MANDATE ESR(S)

through
Municipal Corporation acts



PUBLISH ESR(S)

annually and on schedule



LINK ESR OUTCOME(S)

to municipal budgets and
climate adaptation plans



PROVIDE CITIZEN FRIENDLY

summaries and data
dashboards



INCLUDE MEASURABLE

indicators and targets

These improvements will enhance ESRs as tools for accountability and progressive environmental governance.

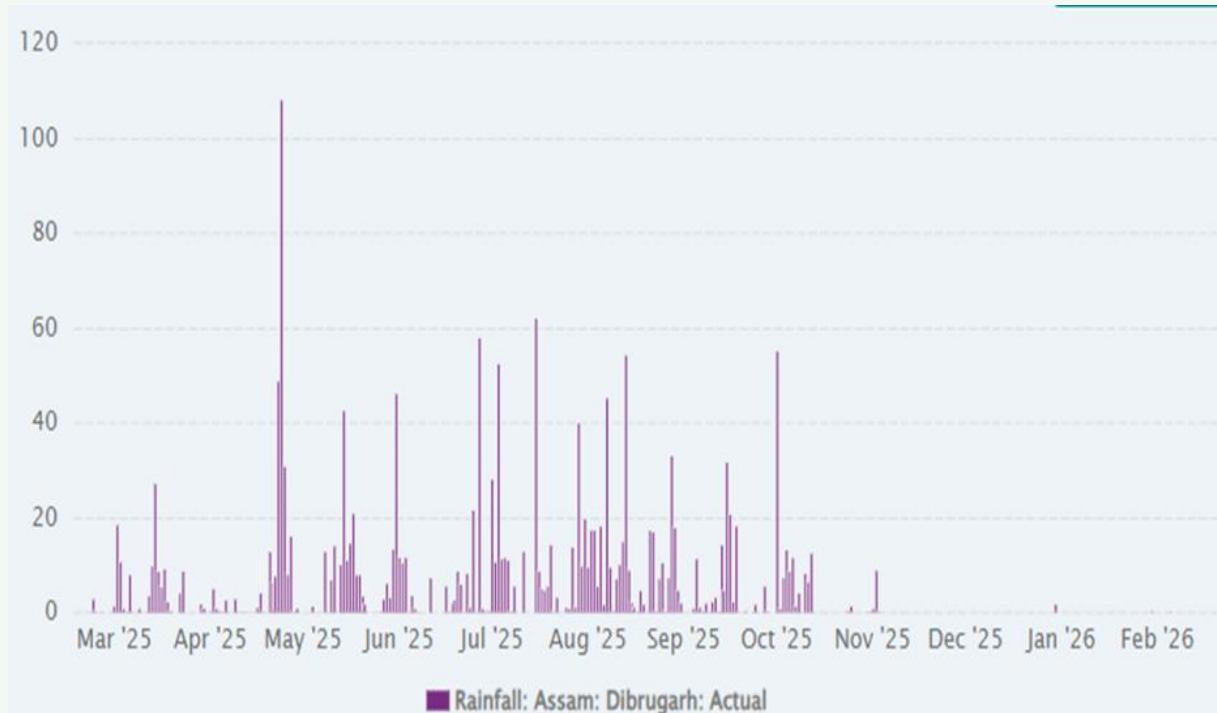
- **The first Environment Status Report of Dibrugarh prepared by Dibrugarh Municipal Corporation (DMC) in collaboration with Praja Foundation** provides a comprehensive and structured assessment of the city's environmental conditions, highlighting key sectors such as air quality, water management, waste, and disaster risks.
- Assam Municipal Corporation Act, 2022, mandates Municipal Corporations of Assam to prepare and publish an Environment Status Report (ESR). Dibrugarh is the first city to develop the ESR.
- While preparing the ESR for DMC, multiple ESR reports were reviewed, and the **Mumbai (BMC) ESR** format was found to be one of the most relevant in terms of its alignment with various services and departments. Accordingly, key points from this format were considered and adapted for the DMC ESR.
- It reflects the growing challenges arising from rapid urbanisation, climatic conditions, and pressure on infrastructure, emphasising the need for continuous monitoring and planned interventions.
- As both a statutory requirement and a governance tool, the ESR plays a crucial role in supporting evidence-based planning, environmental management, and sustainable urban development.

The ESR begins by establishing its legal mandate under the relevant section of the municipal act and identifying the responsible department or cell for its preparation. Publishing the ESR annually alongside the municipal budget, and linking it to budgetary allocations, is an effective way to systematically monitor and assess the overall health and performance of the city.

1. City Profile & Environmental Framework

It describes the city's geographic boundaries, administrative ward structure, and annual climate data including rainfall, temperature, and humidity recorded at local meteorological stations. This section sets the foundation for everything that follows.

DIBRUGARH METEOROLOGICAL DATA



MUMBAI'S METEOROLOGICAL DATA

Table No. 3.1: METEOROLOGICAL DATA OF MUMBAI (2023-2024)

Month	Average Temp °C				Rainfall in mm		Relative Humidity in %				Wind Speed Km/Hr	
	Colaba		Santacruz		Colaba	Santacruz	Colaba		Santacruz		Colaba	Santacruz
	Max	Min	Max	Min			Time 0830	Time 1730	Time 0830	Time 1730		
April 2023	32.7	25.4	34.1	24.6	1.6	14.8	76	66	71	55	1.7	3.2
May 2023	33.7	27.0	33.8	27.1	17.2	3.4	75	66	71	63	2.4	3.6
June 2023	33.3	27.2	34.2	27.4	424.8	549.6	78	72	75	68	4.8	6.8
July 2023	29.2	24.9	29.3	25.1	1330.4	1771.0	90	88	90	86	6.4	4.9
August 2023	31.1	25.6	31.2	26.1	111.5	177.2	88	82	82	76	4.9	4.7
September 2023	30.7	25.0	31.2	25.2	528.8	483.4	90	84	88	82	1.8	2.9
October 2023	33.3	25.7	34.7	24.7	24.2	11.1	85	74	80	62	1.0	1.8
November 2023	33.6	24.4	35.2	22.6	42.8	7.6	82	67	72	54	0.9	1.5
December 2023	31.9	22.7	33.4	20.8	0.0	0.0	78	67	75	53	0.6	1.8
January 2024	30.6	20.9	31.8	18.6	0.0	1.0	75	66	77	48	0.4	2.1
February 2024	30.9	21.1	33.0	19.1	0.0	0.0	78	65	74	42	0.3	2.8
March 2024	31.3	22.6	33.3	21.5	3.2	0.0	79	62	72	49	0.9	3.1



2. Population, Urban Growth & Land Use

The ESR presents ward-wise population data showing how the city's population has grown over successive census years, which wards are most densely populated, and how that density affects the local environment. It also includes a land use map and table breaking down how the city's total area is distributed — how much is residential, commercial, industrial, green, or reserved — and what the approved development plan says about future land use.



3. Green Cover, Open Spaces & Biodiversity

The ESR documents all parks, gardens, playgrounds, and open spaces maintained by the municipality, with counts by zone or ward. It reports on tree plantation drives — how many trees were planted, distributed to citizens, or removed — and provides the total number of trees in the city from the latest tree census. It also covers the city's natural assets such as water bodies, wetlands, or ecologically sensitive areas like mangroves, describing their extent and the steps taken to protect them.



4. Water Resources & Water Management

The ESR outlines the sources of the city's water—such as lakes, rivers, and reservoirs—along with the quantity supplied in comparison to actual demand. It also details the processes of treatment and the distribution of water across different wards, highlighting gaps in access, efficiency, and overall water management.

The ESR not only outlines water sources, supply, treatment, and distribution, but also monitors groundwater status. Therefore, it should include key data such as

- Per capita or household-level water usage
- Groundwater levels and extraction
- Water supplied by the city government
- Treatment capacity and efficiency
- Extent of rainwater harvesting

This data helps in assessing sustainability, identifying gaps, and planning for long-term water security.



5. Storm Water Drainage & Flood Management

The ESR maps the city's stormwater drain network, describing its total length, age, and condition. It records the annual maintenance work — desilting, repairs, capacity upgrades — carried out ward-wise before the monsoon. Importantly, it identifies the specific areas and streets that face chronic waterlogging or flooding during heavy rainfall, which is often the most directly useful information for ward councillors managing citizen complaints.

Including storm water drainage and flood management in the ESR is essential to assess the city's preparedness for monsoons, identify flood-prone areas, and guide infrastructure planning and investments to reduce risks and improve urban resilience.



6. Sewage Disposal and management

Including sewage disposal and management data in the ESR is essential to assess pollution levels, public health risks, and the effectiveness of urban sanitation systems for informed decision-making.

The city continues to face significant challenges in effective sewage disposal and management, with a considerable portion of wastewater remaining untreated before being discharged into natural water bodies. Limited sewer network coverage, aging infrastructure, and inadequate treatment capacity contribute to water pollution and pose risks to public health and the environment. While efforts are being made to expand treatment facilities and promote wastewater reuse, there is a critical need for improved infrastructure, regular monitoring, and adoption of decentralized solutions to ensure sustainable and efficient sewage management.



7. Solid Waste Management

The ESR reports on how much solid waste the city generates daily, where it goes, and how it is handled at each stage — collection, segregation, processing, and disposal. It describes existing facilities such as composting units, recycling plants, waste-to-energy projects, and landfills, along with their capacity and current load. This section also covers compliance with national Solid Waste Management Rules and any penalties or notices issued to waste generators.

Data of following is needed in ESR

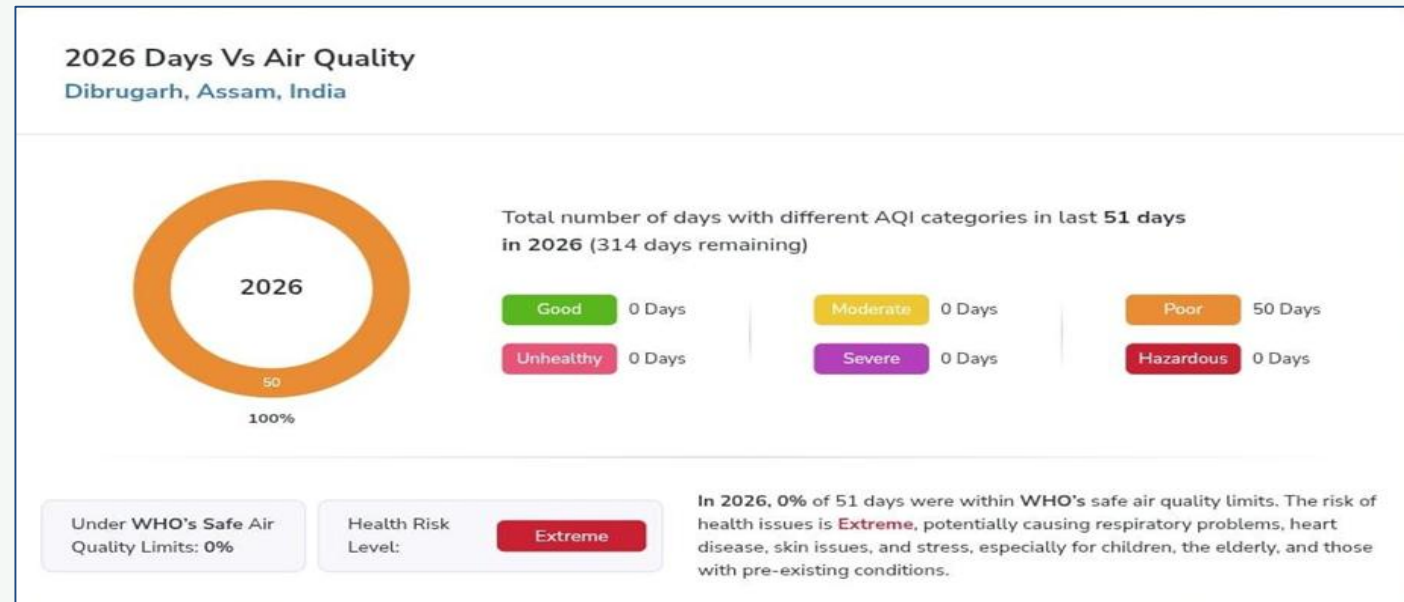
- **Total waste generated (City/ Ward wise)**
- **Segregation at Source:** % of segregation
- **Door-to-Door Collection:** % of Door to door collection, (Ensure regular and efficient waste collection services)
- **Decentralisation** of waste disposal: Ward wise data on the same
- **Scientific Disposal:** Data on Proper treatment of waste through landfills, waste-to-energy, or processing plants
- **Awareness & Participation:** Educate citizens and involve communities in waste management practices





8. Air Quality Monitoring and Air Pollution Mitigation Policies

The ESR presents air quality data from monitoring stations across the city, showing pollutant levels — PM10, PM2.5, NO₂, CO, Ozone — on a monthly and annual basis and comparing them against national standards. It identifies the main sources of pollution in the city, whether vehicles, construction, industries, or waste burning. It also describes what the municipality is doing about it: any city-level pollution mitigation plan with targets and deadlines, and how central government funds received for air quality improvement have been used.



9. Health

The ESR maps the city's public health infrastructure — how many hospitals, dispensaries, maternity homes, and health posts exist, organised by tier and ward. It presents annual health statistics including birth rates, death rates, infant and maternal mortality, and the number of reported cases of major diseases such as malaria, dengue, tuberculosis, and cholera. A key part of this section draws a direct link between environmental conditions — poor air quality, contaminated water, inadequate drainage — and the health outcomes being recorded.

10. Energy, Transport and Urban Infrastructure

The ESR covers the city's power supply — who distributes electricity, how much energy is consumed across sectors, and what initiatives exist for renewable energy or emissions reduction. On transport, it documents the total length of roads maintained by the municipality, the condition and improvement works underway, the number and type of bridges and overpasses, and the total vehicle population broken down by type and fuel. It also describes any large urban infrastructure projects under construction — roads, coastal works, flyovers — and their environmental clearances and compliance requirements.

11. Industries and regulatory monitoring

The ESR provides a ward-wise count of all licensed industries operating in the city, along with their registration under relevant pollution control provisions. It describes what major industries are doing to control their emissions and waste — effluent treatment plants, real-time monitoring systems, green cover, and certifications. This section also explains the role of the State Pollution Control Board: its monitoring stations across the city, its enforcement powers, and its work on noise pollution mapping and the identification of silence zones.

12. Disaster Management

The ESR describes the municipality's disaster preparedness and response framework — outlining the actions to be taken during and after a disaster, along with the systems in place to ensure effective management. It details the city's disaster management systems, including early warning mechanisms, emergency operations infrastructure, and training programmes for staff and communities. It also maps the city's key environmental vulnerabilities — which areas flood, which face extreme heat, and which are at risk from coastal or river erosion . It also defines how disaster management functions are to be carried out, including the structure of communication and coordination across departments and agencies.

13. Education and Public Awareness

The ESR documents the municipality's school network and the environmental education activities carried out within it — plantation drives, eco clubs, composting in school gardens, and awareness campaigns. It describes public outreach efforts more broadly: awareness programmes on air quality, waste segregation, water conservation, or disease prevention conducted through media, community events, or ward-level campaigns. This section reflects the municipality's role not just as a service provider but as an active communicator on environmental issues to its citizens.

Annexure

ESR Attributes (1/3)

Themes	Attribute No.	Attributes
1. City Profile & Environmental Framework	1.1	Does the city prepare and publish an Environmental Status Report (ESR)?
	1.2	Is the ESR prepared under a defined institutional or legal framework?
	1.3	Is the ESR presented annually before the municipal authority or governing body?
	1.4	Does the municipal corporation have a dedicated Environmental Cell for environmental activities?
	1.5	Does the ESR present the city's geographic profile and annual climate data and characteristics (temperature, humidity, rainfall and wind speed) ?
2. Population, Urban Growth & Land Use	2.1	Does the ESR present population trends and demographic characteristics of the city?
	2.2	Does the ESR analyse urban growth and expansion of built-up areas?
	2.3	Does the ESR present land-use distribution such as residential, commercial, industrial and open spaces?
3. Green Cover, Open Spaces & Biodiversity	3.1	Does the ESR document urban green cover including parks, forests, open spaces and managed recreational facilities?
	3.2	Does the ESR include data on tree census, plantation drives and distribution of plants to citizens?
	3.3	Does the ESR describe biodiversity resources such as mangroves, wetlands, lakes or natural habitats?
4. Water Resources & Water Management	4.1	Does the ESR describe the city's water supply sources, reservoir capacity and distribution infrastructure?
	4.2	Does the ESR provide information on sewage generation, treatment infrastructure and disposal systems?
	4.3	Does the ESR analyse water quality of rivers, lakes or coastal and groundwater sources?
	4.4	Does the ESR describe rainwater harvesting systems and water conservation initiatives?

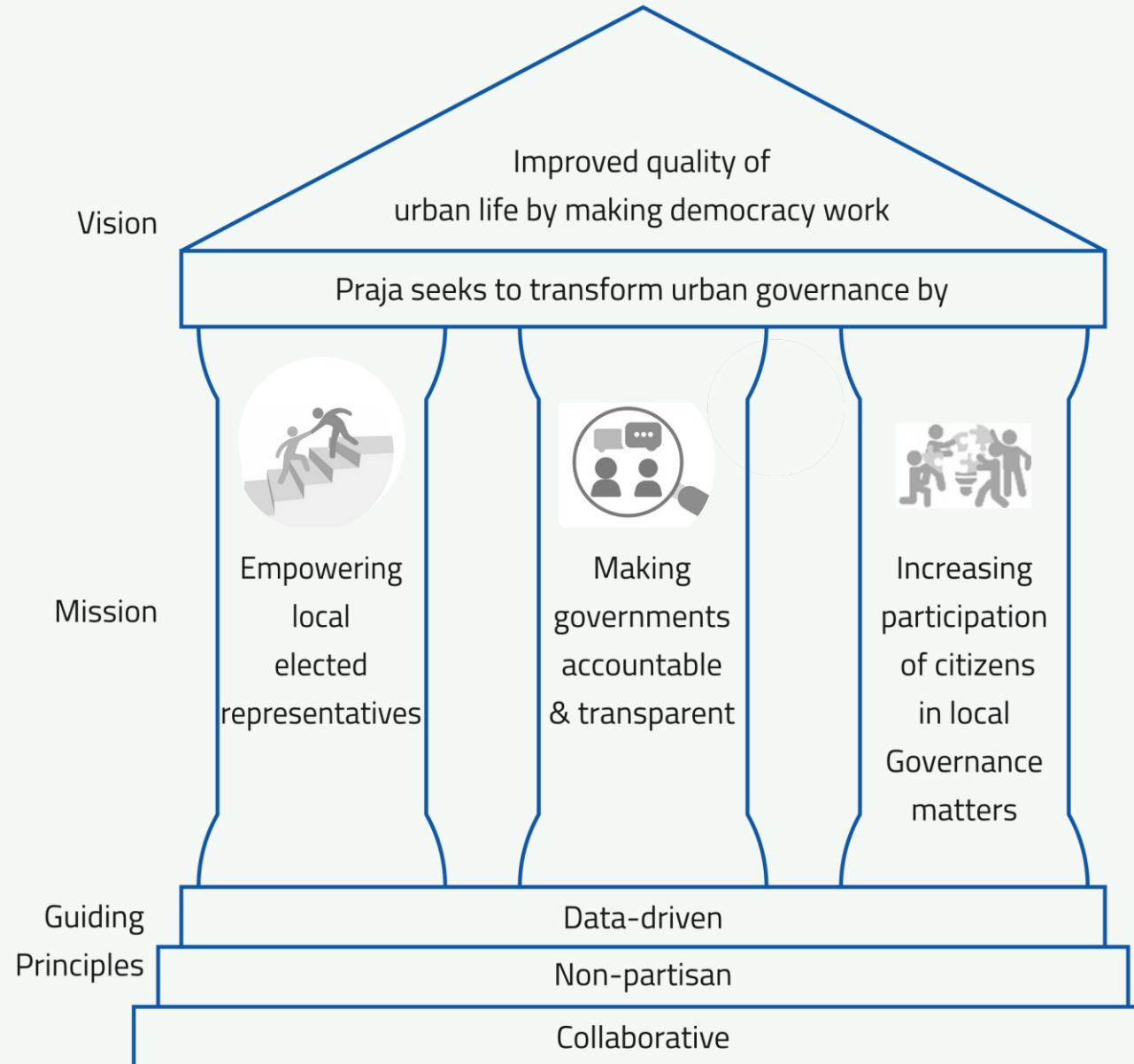
5. Storm water Drainage & Flood Management	5.1	Does the ESR document the city's stormwater drainage network and infrastructure?
	5.2	Does the ESR provide information on maintenance and coverage of stormwater drains?
	5.3	Does the ESR describe areas affected by waterlogging or flooding during heavy rainfall?
6. Sewage Disposal and management	6.1	Does the ESR report the total amount of sewage generated in the city?
	6.2	Does the ESR provide details on sewage treatment capacity and utilization (STPs)?
	6.3	Does the ESR identify the quantity of untreated sewage and its discharge points?
	6.4	Does the ESR describe sewerage network coverage and areas without access?
7. Solid Waste Management	7.1	Does the ESR report the amount of solid waste generated and its composition in the city?
	7.2	Does the ESR describe waste segregation, recycling and processing initiatives?
	7.3	Does the ESR provide information on waste treatment or disposal facilities?
8. Air Quality Monitoring and Air Pollution Mitigation Policies	8.1	Does the ESR provide information on air quality monitoring within the city?
	8.2	Does the ESR identify major emission sources affecting air quality?
	8.3	Does the ESR describe a city-level air pollution mitigation plan including targets, timelines and implementation status?
	8.4	Does the ESR report on the utilisation of central or state government funds for air quality improvement activities?

ESR Attributes (3/3)

9. Health	9.1	Does the ESR describe the city's public health infrastructure including hospitals, dispensaries and outreach services?
	9.2	Does the ESR report disease incidence data and key public health indicators such as birth rates, mortality and disease burden?
	9.3	Does the ESR examine the relationship between environmental conditions and public health indicators?
10. Energy, Transport and Urban Infrastructure	10.1	Does the ESR report on city energy consumption, power supply infrastructure and electricity distribution?
	10.2	Does the ESR report on the city's road network length, improvement works and traffic management systems?
	10.3	Does the ESR document bridge infrastructure including flyovers, Road over bridges, foot overbridges and skywalks?
	10.4	Does the ESR present vehicle population data by category and fuel type?
	10.5	Does the ESR describe major urban infrastructure projects and their environmental impact assessment, clearances and compliance?
11. Industries and regulatory monitoring	11.1	Does the ESR provide area-wise data on the number of licensed industries operating in the city?
	11.2	Does the ESR describe pollution control measures and eco-friendly initiatives adopted by major industries?
	11.3	Does the ESR describe the regulatory role of the state pollution control board and its monitoring network in the city?
12. Disaster Management	12.1	Does the ESR describe a city-level climate action plan including targets and progress on emissions reduction?
	12.2	Does the ESR provide information on disaster management systems and preparedness measures?
	12.3	Does the ESR identify environmental risks such as floods, heatwaves or extreme weather events?
13. Education and Public Awareness	13.1	Does the ESR present data on the city's municipal education infrastructure and school enrollment?
	13.2	Does the ESR describe environmental education initiatives in schools and community settings?
	13.3	Does the ESR highlight public awareness programmes and outreach activities related to environmental protection?

Timeline of the Budget as per GMC Act, 1971

Process of Budget- As per GMC Act 1971	Date of prepare the budget estimate	Deadline for submission / passing the budget
Receipt of Budgets and plan from all the Departments.	November-December	November-December
Compilation of Budget for review by Municipal Commissioner.	On or before 15 th December	Before 15 th December
Budget finalisation by Municipal Commissioner for placing before Mayor-in-Council (MIC)	On or before 15 th December	15 th December
Budget Estimates as finally approved by the MIC	15th February	By 15th February
The Budget Estimates prepared by the MIC shall be laid before the corporation	By 19th February in each year or as soon thereafter as possible,	By 15th March
MIC for further consideration and re-submission within a specified time and shall on or before	Before 22 nd March	22 nd March
The passing of the Budget by Corporation	By before 31st March	By 31st March



Thank You



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