



सत्यमेव जयते

# GOVERNMENT OF ASSAM

## EXPLANATORY MEMORANDUM ON THE ACTION TAKEN ON THE RECOMMENDATIONS OF THE FOURTH ASSAM STATE FINANCE COMMISSION (2011-15)

FINANCE DEPARTMENT (SFC CELL)  
ASSAM SECRETARIAT, BLOCK- F,  
DISPUR, ASSAM  
FEBRUARY, 2014  
EMAIL ID: [sfc-asm@nic.in](mailto:sfc-asm@nic.in)

GOVERNMENT OF ASSAM  
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT  
SFC CELL, BLOCK –F, DISPUR

EXPLANATORY MEMORANDUM ON THE ACTION TAKEN ON THE  
RECOMMENDATIONS MADE IN THE FINAL REPORT OF THE FOURTH  
ASSAM STATE FINANCE COMMISSION SUBMITTED TO THE  
GOVERNMENT OF ASSAM ON FEBRUARY 18, 2012.

The Final Report of the Fourth Assam State Finance Commission covering the period of four years from 1<sup>st</sup> April 2012 to 31<sup>st</sup> March 2016 together with Explanatory Memorandum on the action taken on the recommendations of the commission is laid on the Table of the House in pursuance of Articles 243-I (4) and Articles 243- Y (2) of the Constitution of India. The summary of the recommendations of the commission relating to devolution of State Taxes, grants-in-aid to the Local Bodies and other matters is contained in Para 13.1 to 13.71 of the report of the Commission .

The decisions taken by the Government in the Cabinet Meeting dated 19/09/2012 and 4/9/2013 on the recommendations of Final Report of Fourth Assam State Finance Commission (FASFC) are given below. PRIs and ULBs need to be adequately staffed with properly trained personnel, subjects to be transferred as per Schedules XI and XII of the Constitution of India, activity mapping to be prepared, if not done yet and accounts of the funds to be maintained properly.

For index of abbreviation used - please see Annexure-I

Sl. No	Recom mendation No.	Para No.	Summary of the Recommendations	Decision taken by the Cabinet
1	13.1	7.45 & 7.46	FASFC recommends that State Government loans outstanding against PRIs amounting to Rs.46.40 lakhs may be written off.	Accepted. Action by P&RD Department and Finance (E.A.) Department.
2	13.2	7.61	FASFC recommends that the revised rates of remuneration of elected representatives of PRIs as shown in Table-10 of Chapter-7 of the Report may be accepted.	Accepted. P &RD Department has incorporated the enhanced remuneration in their Act/Rules by Gazette Notification dated 10/12/2012. The expenditure on this

				account shall be met out of their own resources of PRIs and devolution grant under SFC
3	13.3	7.89	FASFC recommends that Registration of births and deaths may be transferred to the PRIs.	Accepted. This will be transferred along with transfer of subjects as per 11 <sup>th</sup> Schedule of Constitution of India. Action by P&RD and Health & FW Department.
4	13.4	8.25	FASFC recommends that in the matter of property tax the existing ARV method may be replaced by UAM.	Accepted. Action by UD and GD Departments
5	13.5	8.55	FASFC recommends that in the absence of proper documentation of outstanding State Government loan against ULBs may be written-off.	Accepted. Action by UD, GD and SFC Cell under Finance (E.A.) Departments
6	13.6	8.60 & 8.61	FASFC recommends that in respect of outstanding HUDCO loans to ULBs against State Government guarantee one time settlement (OTS) with HUDCO may be made.	HUDCO has not agreed to OTS proposal of Finance Deptt. Hence Finance Department paid outstanding dues of three municipalities (i.e., Hojai MB, Amguri MB & Barpeta MB) as per Debt Recovery Tribunal (DRT) decree.
7	13.7	8.67	FASFC recommends that the benefit of revised scales of pay as per ROP Rules, 2010 may be extended to the employees of ULBs with effect from 01.04.2009.	Accepted. Cabinet decision dated 4/9/2013 that revised pay scales as per RoP Rules, 2010 will be given with prospective effect from the date of notification. Action by UD/ Finance Department.
8	13.8	10.15	FASFC recommends that in the matter of sharing of the net proceeds of state taxes with Panchayats and Municipalities, a global approach of sharing the net proceeds of all State taxes excluding non-tax revenue and share of Central taxes is adopted.	Accepted by the Cabinet. Subject to para 10.16
9	13.9	10.16	FASFC recommends that the yield from Entry Tax, Amusement & Betting Tax, Electricity Duty and the amounts of taxes collected from Schedule VI areas shall	Accepted by the Cabinet. Action by SFC Cell under

			not form part of the sharable pool.	Finance (E.A.) Department.																																				
10	13.10	10.17	FASFC recommends that in order to arrive at the net proceeds, 10 percent of the projected gross tax collection shall be deducted.	Accepted by the Cabinet. Action by SFC Cell under Finance (E.A.) Department.																																				
11	13.11	10.17	FASFC recommends that 15 percent of the net proceeds of State's own tax revenue shall form the divisible pool for distribution between the PRIs and ULBs for the period from 2012-13 to 2015-16 as shown in the Table -3 at para 10.17 of the Report.	Accepted by the Cabinet excepting the year 2015-16. Action by SFC Cell under Finance (E.A.) Department.																																				
12	13.12 & 13.13	10.18	<p>FASFC recommends that out of the size of the divisible pool at Rs.4165.62 crores, an amount of Rs. 2173.62 crore will be set aside for distribution to PRIs and ULBs at all levels including SFC Cell and Directorate of Audit as special purpose grant for creation/upgradation of physical infrastructure. The balance amount of Rs. 1992.00 crores will be apportioned between the rural-urban bodies on the basis of population-cum-density of population as per 2001 census figure. The rural-urban bifurcation will be made 80 percent in proportion to rural and urban population and 20 percent in proportion to the density of rural-urban population. The rural-urban component of the divisible pool is shown year-wise below.</p> <p style="text-align: center;"><b>Rural-Urban Division.</b> (Rs. in crore)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Year</th> <th>Divisible Pool</th> <th>Grant</th> <th>Net DP</th> <th>Rural</th> <th>Urban</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>884.47</td> <td>549.98</td> <td>334.49</td> <td>243.23</td> <td>91.26</td> </tr> <tr> <td>2013-14</td> <td>981.76</td> <td>540.41</td> <td>441.35</td> <td>320.93</td> <td>120.42</td> </tr> <tr> <td>2014-15</td> <td>1089.76</td> <td>539.76</td> <td>550.00</td> <td>399.94</td> <td>150.06</td> </tr> <tr> <td>2015-16</td> <td>1209.63</td> <td>543.47</td> <td>666.16</td> <td>484.40</td> <td>181.76</td> </tr> <tr> <td><b>Total</b></td> <td><b>4165.62</b></td> <td><b>2173.62</b></td> <td><b>1992.00</b></td> <td><b>1448.50</b></td> <td><b>543.50</b></td> </tr> </tbody> </table>	Year	Divisible Pool	Grant	Net DP	Rural	Urban	2012-13	884.47	549.98	334.49	243.23	91.26	2013-14	981.76	540.41	441.35	320.93	120.42	2014-15	1089.76	539.76	550.00	399.94	150.06	2015-16	1209.63	543.47	666.16	484.40	181.76	<b>Total</b>	<b>4165.62</b>	<b>2173.62</b>	<b>1992.00</b>	<b>1448.50</b>	<b>543.50</b>	Accepted excepting the year 2015-16 as per decision at Sl. No.36, Recommendation No.13.37 and Para No.11.50. Action by SFC (Cell) of Finance (E.A.) Department.
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13	13.14	10.19	FASFC recommends that Horizontal distribution of the rural Divisible Pool between different districts will be on the basis of the weighted average of three parameters viz, population 50 percent, geographical area 25 percent and per capita District Domestic Product (DDP) net of mining and quarrying 25 percent.	Accepted by the Cabinet.																																				
14	13.15	10.20	After horizontal distribution, the inter-tier vertical distribution among the ZPs, APs and GPs will be in the ratio of 10:25:65 respectively.	Accepted. Salary provision for provincialised staff of PRIs has been earmarked and separately provided out of devolution in the concerned Department's Head of																																				

				Account in the main budget 2013-14 under the minor heads 196-Zilla Parishad, 197-Aanchalic Panchayat and 198 Gaon Panchayat during 2013-14. This will continue for subsequent years also. Balance amount of recommended devolution for PRIs has been provided under the Head of Account "3604" during 2013-14 and to be provided for the remaining years also
15	13.16	10.21	In the final stage of devolution of rural part of the DP, the share of each AP and GP shall be determined on the basis of 2001 census population.	Accepted
16	13.17	10.22	In case of the urban DP, it will be allocated horizontally among the Gauhati Municipal Corporation, Municipal Boards and Town Committees on the basis of the weighted composite index of population 50 percent, geographical area 25 percent, index of infrastructure 12.50 percent and per capita tax collection 12.50 percent.	Accepted
17	13.18	10.25	FASFC has recommended an untied grant of Rs.3 lakhs per GP per year as additionally for four years.	Accepted excepting the year 2015-16. Action by SFC Cell under Finance (E.A.) Department.
18	13.19	10.26	FASFC has recommended Specific purpose grant of Rs.120.28 crores per year during 2012-13 to 2015-16 for construction of functional and residential buildings for PRIs at all levels.	Accepted excluding financial year 2015-16. Action by P & RD, PWD (Building) /Finance (Budget) and SFC Cell under Finance (E.A.) Department. All Construction works may be implemented through State PWD including functional and residential building as per PWD Rule and Act.
19	13.20	10.27	FASFC has recommended for specific purpose grant of Rs.852.30 crores for 4 years covering period 2012-13 to	Accepted for 3 (three) years. Action by P &

			2015-16 for construction / improvement of markets, cremation and burial grounds at all level of PRIs and cold storage for selected GPs. The project may be implemented through state PWD Building wing.	RD, PWD (Building)/ Finance (Budget) and SFC Cell under Finance (E.A.) /line Department.
20	13.21	10.28	FASFC has recommended compensatory grant of Rs.289.36 lakhs for four years at the rate of Rs.72.34 lakhs annually for payment of electricity charges for 4 municipalities Viz. Jorhat, Golaghat, Sonari and Titabor.	Cabinet in its meeting held on 04.09.2013 decided that compensatory grants to all ULBs to meet their electricity charges will be given proportionately on getting relevant information from the concerned ULBs.
21	13.22	10.29	FASFC has recommended a grant of Rs.945.12 lakhs during 2012-13 for liquidating deferred liabilities of 21 municipalities on account of arrear salaries and terminal benefits.	Not accepted.
22	13.23	10.30	For construction of Town Halls for ULBs, as per specification of State PWD, the Commission has recommended grant of Rs.232.00 crores for 4 years covering period 2012-13 to 2015-16 at the rate of Rs.58.00 crores per year being 50 percent of the total cost of construction as shown in Table- 10 of Chapter 8.90 of the Report. The project may be implemented through State PWD Building.	Accepted excepting the year 2015-16. Action by UD, PWD (Building) / Finance (Budget) and SFC Cell under Finance (E.A.) /line Departments.
23	13.24	10.31	FASFC recommends that for installation of water supply plants in MBs and TCs which are not having water supply plants of their own, the Commission recommends grant of Rs.314.70 crores for 4 years at the rate of Rs.78.68 crores per year. The list of ULBs with amount noted against each is at Annexure- 8.11 of the Report.	Accepted for three years up to 2014-15. Action by UD/ /PHE and SFC Cell under Finance (E.A.) Department.
24	13.25	10.32	FASFC recommends that for purchase of equipments for solid waste management and creation of toilets grant of Rs.17.65 crores at the rate of Rs.4.32 crores, Rs.4.20 crores, Rs.3.55 crores and Rs.5.58 crore per year is recommended for 4 years.	Accepted for three years upto 2014-15. Action by UD and SFC Cell under Finance (E.A.) Departments.
25	13.26	10.33	For construction of Harijan/Staff quarters, the Commission recommends an amount of Rs.18.96 crores as grant as per year-wise break up in Table- 11 of Chapter - 8.96 of the Report. The list of ULBs is at Annexure- 8.13. The project may be implemented through state PWD Building wing.	Accepted for three years up to 2014-15. Action by UD, PWD (Building) and SFC Cell under Finance (E.A.) Department.
26	13.27	10.34	For extension of pensionary benefits to the employees of GMC with effect from 01.01.1996, the Commission recommends grant of Rs.100 crores at the rate of Rs.25 crores per year for liquidation of arrear liability on account of pension and Death cum Retirement Gratuity	Accepted. GDD to frame necessary Pension Rules.

			(DCRG).	
27	13.28	10.35	FASFC has recommended grant-in-aid to GMC amounting to Rs.124.00 crores at the rate of Rs.31.00 crores per year for purposes shown against item D of Table- 12 in Chapter- 8.119 of the Report.	Accepted excluding financial year 2015-16. Action by GDD, PWD (Building /Roads) and SFC Cell under Finance (E.A.) Department.
28	13.29	10.37	For training of Auditors in the Directorate of Audit (Local Fund) an amount of Rs.50.00 lakhs as grant at the rate of Rs.12.50 lakhs per year is recommended by the Commission. This may covered for 3 year for 2012-13 to 2014-15.	Accepted excluding financial year 2015-16. Action by Audit (Local Fund) / Finance (Estt.B) and SFC Cell under Finance (E.A.) Department.
29	13.30	Para 10.38 read with 11.9 to 11.14	The Commission has recommended a grant amount of Rs.20.00 crore at the rate of Rs.5.00 crores annually for strengthening of SFC Cell of Finance (Economic Affairs) Department with proper accommodation, involving construction of building as per estimate submitted by PWD, manpower, training, e-Governance, machinery and software package.	Accepted upto financial year 2014-15. Action by SFC Cell of Finance (E.A.) Department, PWD (Building), SAD and GAD Department.
30	13.32	10.41	The Commission has recommended that release of fund against devolution may be made on quarterly basis but it should be expeditious. General purpose grant for the GPs may also be released quarterly. Release of fund against specific purpose grant may be made quickly on receipt of proposal preferably in two instalments for three years for an amount Rs.198.18 crore.	Accepted. Action by P &RD Department and SFC Cell under Finance (E.A.) Department.
31	13.33	11.9 to 11.14	FASFC has recommended that a permanent SFC Cell may be set up in State Finance Department fully equipped with staff and required physical infrastructure.	Accepted. Action by SFC Cell of Finance (E.A.), Finance (Estt.B) Department.
32	13.34	11.47	FASFC recommended that GMC and other larger municipalities may take resort to pooled finance mechanism to raise fund by issue of bonds.	Accepted. Subject to the condition that the fund so raised shall not be utilised towards salary and wages. Government guarantee shall not be provided against such bonds.
33	13.35	11.48	The Commission has recommended that registration of births and deaths may be transferred to ULBs	Accepted. This will be transferred along with transfer of subjects as per 12 <sup>th</sup> Schedule. Action by UD & Health & FW Departments.
34	13.36	11.49	FASFC has recommended that Panchayat financial year	Accepted. P&RD

			may conform to that of Government financial year.	Department may take action.
35	13.37	11.50	FASFC has recommended that award period of Central and State Finance Commissions may be made co-terminus. (para 11.50 read with 11.35)	Accepted. SFC award period and the CFC award period may be synchronised from 2015-16 to 2019-20 by restricting the 4 <sup>th</sup> Assam SFC's award period from 2011-12 to 2014-15 (4 years) instead of 2011-16 (5 years).
36	13.38	11.51	FASFC has recommended that necessary amendments in the relevant Acts and Rules of Panchayat and Municipalities including GMC may be made.	Accepted. Action by P&RD, UD and GD Departments.
37	13.39	12.4 to 12.7	FASFC has recommended that apart from the High Level Monitoring Committee headed by the Chief Secretary, a Monitoring and Evaluation Cell may be set up in the nodal Heads of Department.	Accepted. Action by P&RD, U.D, GD, SFC Cell under Finance Departments.
			<b>Suggestions</b>	
38	13.40	2.15	FASFC has suggested that PRIs and ULBs must appreciate that transfer of fund from higher levels of Governments are meant to supplement and not to substitute their own sources of revenue and that determined and sustained efforts have to made by them to raise their own resources from all sources allocated to them.	Accepted. Action by PRIs, ULBs and GMC for raising their own resources.
39	13.41	5.25	FASFC has given some suggestions for PRIs and ULBs in respect of proper maintenance of accounts and its audit.	Accepted. Action by P&RD, UDD and Audit (Local Fund)/ Finance (A&F) / SFC cell Department etc.
40	13.42	7.7	FASFC has suggested that in order to motivate the PRIs to be pro-active in internal revenue mobilization the required legal and administrative framework need to be firmly put in place.	Accepted. Action by concerned Departments/PRIs.
41	13.43	7.50	FASFC has suggested that salary burden of Chief Executive Officer (CEO) and Executive Officer (EO) of Zilla Parishad (ZP) and Anchalik Panchayat (AP) respectively currently filled up on deputation are met from the relevant functional head of account. It would be appropriate to meet their non- salary burden from the head of account "3604 - Compensation and Assignment".	Accepted. As the provincialised employees of PRIs are drawing salary from the functional head of the P&RD Department under devolution of SFC, CEO and EO of ZP and AP respectively may meet the salary expenditure

				from the devolution grant. Action by P&RD Department and SFC Cell.
42	13.44	7.85	FASFC has suggested that the annual sale value of ferries, fisheries and hats settled by APs and ZPs may be determined with due regard to prevailing market price and revised annually.	Accepted. Action by P&RD Department and then action by PRIs.
43	13.45	7.87	FASFC has suggested that in order to facilitate full exploitation of the revenue sources available to the PRIs, the relevant rules and bye-laws may be put in place first.	Accepted. Action by P&RD Department.
44	13.46	7.88	FASFC has suggested that for collection of water charges for irrigation works, Water Users Association may be formed by the PRIs.	Accepted. Action by P&RD and Irrigation Departments.
45	13.47	7.90	FASFC has suggested that there is need to spread awareness about the importance of PRIs among general public and PRI functionaries.	Accepted. Action by P&RD Department and the action by LSGIs.
46	13.48	7.94	FASFC has suggested that the GPs may be reconstituted through merger and reorganization to make the size of each GP to the Statutory limit.	Accepted. Action by P&RD Department.
47	13.49	8.15	FASFC has suggested that Periodicity of revision of holding tax as per provision of the Act and Rules may be strictly enforced by the ULBs.	Accepted. Action by UD Department.
48	13.50	8.24	FASFC has suggested that GMC and other ULBs may levy property tax and service charges on the properties of Central and State government undertakings.	Accepted. Action by UD and GD Departments.
49	13.51	8.36	FASFC has suggested that the Fourth Schedule of GMC Act may be amended to incorporate new trades that are emerging.	Accepted. Action by GD Department.
50	13.52	8.38	FASFC has suggested that GMC may create additional market space to accommodate unauthorized vendors.	Accepted, Action GDD
51	13.53	8.58	FASFC has suggested that in respect of outstanding LIC loans against ULBs, immediate reconciliation of the outstanding amount may be done with the LIC.	Accepted. Action by UD and Finance (E.A.) Departments.
52	13.54	8.60 & 8.61	FASFC has suggested that in respect of outstanding HUDCO loans to ULBs against State government guarantee an one-time settlement with HUDCO may be made.	HUDCO has not agreed to OTS proposal of Finance Deptt. Hence Finance Department paid outstanding dues of three municipalities (i.e., Hojai MB, Amguri MB & Barpeta MB) as per Debt Recovery Tribunal (DRT) decree.
53	13.55	8.64	FASFC has suggested that in respect of outstanding loans of ULBs from the banking sector, GOA may arrange a tripartite meeting to settle the Outstanding amount.	Accepted. Action by UDD and SFC Cell of Finance (E.A.)

				Department.
54	13.56	8.120	FASFC has suggested that it is imperative for the ULBs to concentrate in areas like sanitation, sewerage and solid waste disposal where privatization can also be effective. Drainage system needs revamping. It is essential to preserve the water bodies and restrict haphazard construction of buildings.	Accepted. Action by UDD, GDD and GMC.
55	13.57	8.123 & 8.124	FASFC has suggested that there is enough scope to augment collection of property tax through enlargement of coverage, increasing demand-collection ratio, reducing undeserving exemption and replacing the outmoded valuation system.	Accepted. Action by GD and UD Departments.
56	13.58	8.129	FASFC has suggested that it is desirable to maintain accounts and prepare budget in the prescribed format. (para 8.129)	Accepted. Action by P&RD, UD and GD Departments and then action by LSGIs
57	13.59	8.131 & 8.132	FASFC has suggested that the quality of service must be improved if the ULBs hope to make upward revision of user charges.	Accepted. Action by U.D. and G.D. Departments.
58	13.60	8.133	FASFC has suggested that for enumeration of properties GIS method for mapping of properties may be instituted by GMC and other bigger MBs.	Accepted. Action by UD and GD Departments.
59	13.61	8.140	FASFC has suggested that the valuation of urban land may be done realistically.	Accepted. Action by UD and GD Departments.
60	13.62	8.144	FASFC has suggested that simplification of procedure will make tax machinery more tax payer friendly.	Accepted. Action by P&RD, UD and GD Departments.
61	13.63	11.3	FASFC has suggested that all activities listed in Schedule XI and XII may be transferred to the local bodies at the appropriate level along with funds and functionaries.	Accepted. Action by P&RD, UD and GD and concerned Administrative Departments.
62	13.64	11.4	FASFC has suggested that a local body budget supplement may be presented along with the State budget every year and steps may be taken for incorporation of a similar statement in the Finance Accounts of the State.	Accepted. Action by P&RD, UD, GD, Finance (Budget) and SFC Cell of Finance (EA) Departments.
63	13.65	11.5	FASFC has suggested that Local bodies may prepare their budget and maintain their accounts in the formats prescribed by C&AG.	Accepted. Action by P&RD, UD, GD Departments and then action by LSGIs
64	13.66	11.6	FASFC has suggested that Annual Technical Inspection Report of the C&AG and Audit Report of the Director of Audit (Local Fund) may be placed before the State Legislature.	Accepted. Action by concerned departments for amendments of their Acts and placement of Audit Report by Finance (A&F) /Finance (E.A.)

				Department..
65	13.67	11.7	FASFC has suggested that Directorate of Audit (Local Fund) may be suitably strengthened.	Accepted. Action by Finance (Estt-B) Department.
66	13.68	11.24	FASFC has suggested that in respect of training of PRI personnel, Action Plan on Capacity Building prepared by SIRD appears to be satisfactory and as usual the implementation may be integrated with Centrally Sponsored Scheme of Backward Region Grant Fund (BRGF).	Accepted Action by P&RD Department.
67	13.69	11.31	In regard to Urban sector training, FASFC has suggested that GOA may take up with GOI for setting up of a regular Institute of Urban Management at Guwahati.	Accepted. Action by UD, SFC cell of Finance (EA) Department.
68	13.70	Chapter-9	Regarding best practices, suggestions of FASFC are listed at Chapter- 9 of the Report.	Accepted. Action by SFC cell under Finance (E.A.), P&RD, UD and GD /line Departments.
69	13.71	11.39 to 11.41	As regards augmentation of share in the divisible pool of Central Government, suggestions of FASFC for the National Finance Commission are listed at Chapter- 11 of the Report. (paras 11.39 to 11.41)	Accepted. Action by concerned line departments and SFC cell of Finance (E.A.) Department

On the basis of the recommendations of Group of Ministers in its meeting held on 26.06.2013 it has been decided by the State Cabinet to extend the benefits enjoyed by local bodies in general areas to rural and urban local bodies in excluded areas also. Hence, on the basis of their respective population their entitlement to financial assistance has been calculated year-wise as shown in the Table below. The required budgetary allocation has to be made under the head of account “3604 –compensation and Assignment to Local bodies and Panchayat Raj Institution etc”

(Rs. in Crore)

(A) PRIs under 6 <sup>th</sup> Schedule	2013-14	2014-15	2015-16	Accepted for two years up to 2014-15 as per cabinet meeting held on 04.09.2013 Action by SFC Cell of Finance (E.A.) / WPT &BC/ Hills Areas Departments/
BTC	38.39	40.30	42.31	
KAAC	10.52	11.04	11.59	
DHAC	1.88	1.97	2.06	

Total (A)	50.79	53.31	55.96	Principal Secretary of BTC including sixth Schedule Areas. SFC Cell under Finance (EA) Department shall issue sanction under head of Account "3604"
(B) ULBs under 6 <sup>th</sup> Schedule				
BTC	5.00	5.25	5.51	
KAAC	4.66	4.89	5.13	
DHAC	2.89	3.03	3.18	
Total (B)	12.55	13.17	13.82	
Grand Total (A + B)	63.34	66.48	69.78	

**IMPLEMENTATION OF THE COMMISSION'S RECOMMENDATIONS  
REQUIRES:**

- (a) Legislative measures
- (b) Executive /Administrative orders
- (c) Further examination
- (d) Transferred subject as per schedules of XI and XII of the Constitution of India.

Necessary action for amendment/introduction of relevant Acts /Rules, introduction of Legislative measures, wherever necessary, for implementation of recommendations of the Commission will be taken up by the concerned departments of the State Government. Moreover, subjects to be transferred as per Schedules XI and XII of the Constitution of India, activity mapping to be prepared and accounts of the funds to be maintained properly and others will be taken up by the concerning Administrative Departments of the State Government for implementing these recommendations.



(Tarun Gogoi)  
Chief Minister as Finance Minister,  
Assam

Dated:- 07.02.2014  
Dispur, Guwahati -781 006

## LIST OF ACRONYMS

Sl No		
1	AP	Anchalik Panchayat
2	ARV	Annual Rateable Value
3	BRGF	Backward Region Grant Fund
4	BTC	Bodoland Territorial Council
5	C&AG	Comptroller & Auditor General
6	CEO	Chief Executive Officer
7	DCRG	Death cum Retirement Gratuity
8	DDP	District Domestic Product
9	DHAC	Dima Hasao Autonomous Council
10	DP	Divisible Pool
11	DRT	Debt Recovery Tribunal
12	EO	Executive Officer
13	FASFC	Fourth Assam State Finance Commission
14	GAD	General Administration Department
15	GDD	Guwahati Development Department
16	GMC	Gauhati Municipal Corporation
17	GOA	Government of Assam
18	GOI	Government of India
19	GP	Gaon Panchayat
20	H&FW	Health and Family Welfare
21	HUDCO	Housing & Urban Development Corporation Limited
22	KAAC	Karbi-Anglong Autonomous Council
23	LSGI	Local Self Government Institutions
24	MB	Municipal Board
25	OTS	One Time Settlement
26	P&RD	Panchayat and Rural Development
27	PRI	Panchayati Raj Institutions
28	PWD	Public Work Department
29	ROP	Revision of Pay
30	SAD	Secretariat Administration Department
31	SFC	State Finance Commission
32	SIRD	State Institute of Rural Development
33	TC	Town Committee
34	UAM	Unit Area Method
35	UDD	Urban Development Department
36	ULB	Urban Local Bodies
37	WPT&BC	Welfare of Plains Tribes & Backward Classes
38	ZP	Zilla Parishad