



**REPORT**  
**OF**  
**THE THIRD ASSAM STATE FINANCE COMMISSION**  
**(2006-2011)**  
**VOLUME – II**  
**ANNEXURES AND AD INTERIM REPORT**

**H. N. Das**

**Chairman**

**Janata Bhawan, Assam Secretariat (Old)**

**Dispur, Guwahati**

**March, 2008**

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**GOVERNMENT OF ASSAM  
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT  
NOTIFICATION  
ORDER BY THE GOVERNOR**

No FEA 182/2005/375

Dated Dispur the February 6, 2006

In pursuance of the provisions of Article 243-I and 243-Y of the Constitution of India read with the provisions of Section 2(1) of the Finance Commission (Miscellaneous Provisions) Act, 1995, the Governor of Assam is pleased to constitute the Third Assam State Finance Commission with the following Members only: -

- |    |                                                                       |           |
|----|-----------------------------------------------------------------------|-----------|
| 1. | Shri H.N. Das,<br>Ex-Chief Secretary, Assam                           | Chairman  |
| 2. | Commissioner & Secretary,<br>Finance                                  | Member    |
| 3. | Commissioner & Secretary<br>Panchayat & Rural Development Department  | Member    |
| 4. | Commissioner & Secretary<br>Urban Development Department              | Member    |
| 5. | Commissioner / Secretary<br>Guwahati Development Department           | Member    |
| 6. | Shri H.N. Sharma,<br>Director, Finance (Economic Affairs) Department. | Secretary |
2. The Commission shall make recommendation as to the following matters:
- (a) The principles, which should govern-
- (i) the distribution between the State of Assam and the Panchayats/Municipalities of the net proceeds of the taxes, duties, tolls and fees, leviable by the State, which may be divided between them and the allocation between the Panchayats/Municipalities at all levels of their respective shares of such proceeds, after taking into account the transfers that are to be made by the State of Assam to the Autonomous District Councils constituted under the Sixth Schedule of the Constitution;
  - (ii) the determination of the taxes, duties, tolls and fees, which may be assigned to, or appropriated by, the Panchayats/Municipalities;

- (iii) the grants-in-aid to the Panchayats/Municipalities from the Consolidated Fund of the State;
- (b) The measures needed to improve the financial position of the Panchayats/Municipalities with special emphasis on rationalization of properties tax, collection of user charges and innovative realization methods.
- (c) Examine the feasibility and make recommendations on raising of resources by the Urban Local Bodies through issuance of bonds.
- (d) Examine the feasibility and make recommendations on creation of urban infrastructure and other civic amenities by the Urban Local Bodies through Public-Private partnership and exploring avenues of viability gap funding.
- (e) Any other matter referred to the State Finance Commission by the Governor in the interests of the sound finance of the Panchayats /Municipalities.

3. The Commission may make an assessment of (a) the actual debt position of each of the Local bodies as on 31-03-2005 and (b) estimated debt position of each Local bodies as on 31-03-2006 and suggest suitable measures relating to the debts as are deemed necessary, keeping in view the financial requirements of the State Government also.

4. In making its recommendations the Commission shall have regard, among other Considerations, to: -

- (i) the objective of balancing the receipts and expenditure on revenue account of both the Local Bodies as a whole and the State Government and each Local Body;

- (ii) the resources of State Government and demands thereon, in particular, on account of expenditure on maintaining of law and order, civil administration, debt servicing and other committed expenditure;

- (iii) the revenue of the resources of the Local Bodies for the five years commencing on 1<sup>st</sup> April,2006 on the basis of the level of collection made during 2004-05 from taxes, duties, tolls, fees, cess etc. levied by the them;

- (iv) the potential for raising additional revenue from the existing sources available to them; and

- (v) the scope for better financial management consistent with efficiency and economy in expenditures.

5. In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of latest Census available in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.

6. The Commission shall indicate the basis on which it has arrived at its finding and make available the Local Body wise estimates of receipts and expenditure.

7. The Commission shall make its report available to the Governor of Assam by 31<sup>st</sup> December, 2006 on each of the matters aforesaid, covering period of five years commencing on the 1<sup>st</sup> April, 2006.

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

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

**NOTIFICATION  
ORDERS BY THE GOVERNOR**

NO FEA 266/2005/65

Dated Dispur the July 3, 2006

In partial modification of the notification NO FEA 182/2005/375 dated 06.02.2006, Governor of Assam is pleased to reconstitute the Third Assam State Finance Commission (TASFC) with the following Members:

- |     |                                                                                        |                   |
|-----|----------------------------------------------------------------------------------------|-------------------|
| i   | Shri H.N Das, IAS (Retd) Ex-Chief<br>Secretary, Assam                                  | Chairman          |
| ii  | Shri S.L Mewara, IAS<br>Commissioner & Secretary, Panchayat &<br>Rural Dev. Department | Member            |
| iii | Shri B. Dutta, IAS<br>Commissioner & Secretary,<br>Urban Development Department        | Member            |
| iv  | Dr. Ashish Bhutani, IAS<br>Secretary, G.D.Department                                   | Member            |
| v   | Shri K.V Eapen, IAS<br>Commissioner & Secretary,<br>Finance Department.                | Member- Secretary |

2. Others terms and conditions as mentioned in Para (2) to Para (7) of the Notification No. FEA 182/2005/375 dated 06.02.2006 will continue.

Sd/-  
(H.S.Das)  
Commissioner & Secretary to the Govt. of Assam,  
Finance Department



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

**NOTIFICATION**

NO FEA 266/2005/80

Dated Dispur the July 25, 2006

In partial modification of earlier Notification No. FEA. 266/2005/66 dated 03/07/2006, Shri G.D. Tripathi, IAS, Joint Secretary, Finance Department will work as Secretary, TASFC & head of the State Finance Commission Cell in addition to his normal duties in place of Shri H.N. Sharma, Director, Institutional Finance Department. For this purpose he will be assisted by officers & staff to be provided by concerned Departments to the State Finance Commission Cell. Shri G.D. Tripathi will take immediate necessary steps to identify officers & staff from various Departments to man the State Finance Commission Cell.

Sd/-

(K.V. Eapen)

Commissioner & Secretary to the Government of Assam,  
Finance Department

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

**NOTIFICATION**

NO FEA 266/2005/Pt-I/5

Dated Dispur the March 16, 2007

Consequent upon transfer of Shri S.L. Mewara, Commissioner and Secretary, Government of Assam, Panchayat and Rural Development and Member of the Third Assam State Finance Commission (TASFC) to Education Department, Shri Davinder Kumar, IAS has joined as Commissioner and Secretary, Government of Assam to Panchayat & Rural Development Department from 26.09.2006. As such, it is hereby notified that Shri Davinder Kumar, IAS, Commissioner and Secretary, Panchayat & Rural Development Department has been appointed as a Member of TASFC retrospectively with effect from the date of his joining as Commissioner & Secretary of Panchayat and Rural Development Department i.e. from 26.09.2006 in addition to his normal duties in place of Shri S.L Mewara, IAS.

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

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

No. FEA 266/05/104

Dated Dispur the 19<sup>th</sup> January 2007

From: Shri K V Eapen, IAS  
Commissioner & Secretary to the Government of Assam  
Finance Department, Dispur

To: Shri H N Das, IAS (Retd)  
Chairman, Third Assam State Finance Commission (TASFC), Dispur.

Sub: Extension of Time for Submission of Reports by TASFC.

Ref: Your UO No TASFC/CHAIRMAN/PF/1/2006/33 dated December 11, 2006.

Sir,

With reference to above, I am directed to inform you that after considering the request made by you the Governor of Assam is pleased to fix the following time lines for completion of the works of Third Assam State Finance Commission.

1. The Commission may submit a preliminary report latest by 31.03.2007 so that Supplementary Demands for the Budget of 2007-08 may reflect the Devolutions suggested for PRIs and ULBs.
2. The Commission may submit its final report latest by 31-12.2007 so that it can be laid, along with the Action Taken Report (ATR), in the Assembly together with Budget of 2008-09 in terms 8.55 (ii) of the 12<sup>th</sup> Central Finance Commission Report.
3. The Commission may decide whether it would like to submit another Interim Report within the outer time limits as mentioned above.
4. If the Commission so feels, it may also request for deletion of some less important and cumbersome items of the ToR, for maintaining the above mentioned outer time lines.

In view of the above and the critical importance of the report of TASFC for making the presentation of behalf of the State Government before the 13<sup>th</sup> Central Finance Commission, it would not be possible to consider any further extension of time.

Yours faithfully

Sd/-

**(K V Eapen, IAS)**  
Commissioner & Secretary

**GRANTS TO LOCAL BODIES BY CFC**

(Rs. in lakh)			
No of CFC	Amount awarded by CFC	Amount released by GOI	Amount utilised
1	2	3	4
<b>10<sup>th</sup> Finance Commission (1995-2000)</b>			
1) PRIs	13336.00	4167.50	4167.50
2) ULBs	1420.00	443.75	443.75
<b>11<sup>th</sup> Finance Commission (2000-2005)</b>			
1) PRIs	23344.75	11672.37	11672.37
2) ULBs	2154.20	1077.10	1077.10
<b>12<sup>th</sup> Finance Commission (2005-2010)</b>			
1) PRIs (2005-2010)	52600.00		
a) 2005-06	10520.00	5260.00	-
b) 2006-07	10520.00	-	5260.00
c) 2007-08	10520.00	10520.00	5260.00
2) ULBs (2005-2010)	5500.00		
a) 2005-06	1100.00	550.00	550.00
b) 2006-07	1100.00	-	-
c) 2007-08	1100.00	1100.00	-

**N.B.-** Eleventh Finance Commission & Twelfth Finance Commission amounts are inclusive of excluded areas both for PRIs and ULBs.

**LIST OF PENDING MATTER RELATING TO TASFC**

Serial	Letter No and Officers/Departments to whom letter issued.	Contents of the letter	Reminder No
1.	D.O. No. TASFC/ Chairman /PF / 1/ 2006 /23 dt. 28.09.2006. Commissioner & Secretary, HAD.	Status paper on two Hills District Councils under the 6 <sup>th</sup> Schedule with special reference to the works allotted to PRIs and Local Municipal Bodies in other parts of Assam. Whether there is any proposal to entrust such works to Village Councils and whether there is any proposal to introduce the provisions of Article of 243 of the Constitution in the District Council Areas.	Reminder No 5
2.	No.TASFC/Chairman/PF/1/2006/31 dt.16.11.2006 Principal Chief Conservator of Forest	District Domestic Products (DDP) of Primary Sector relating to Forestry Sector.	Nil
3	No.FEA (SFC) 112 / 2006 / Pt / 87 dt.23.11.2006 Letter issued to Commissioner & Secretary, UDD, Commissioner of GMC and Director of Training, AASC.	Strategy for capacity building of GMC and other ULBs in collaboration with All India Institute of Local Self Government, Mumbai. Matter would be discussed in the meeting of the Commission to be held on 13.11.2006.	Reminder No 5
4	Do. No FEA(SFC) 1/2007/29 dated 17.04.2007 Commissioner & Secretary, P&RD Department.	The 11 <sup>th</sup> Schedule Non-Plan fund released against the decentralized subject during 2006-07 and budget provision made for 2007-08.	Reminder No 5
5	Do. No FEA(SFC) 1/2007/30 dated 17.04.2007 Commissioner & Secretary UD Department	The 12 <sup>th</sup> Schedule Non-Plan fund released against the decentralized subject during 2006-07 and budget provision made for 2007-08.	Reminder No 5
6	Do. No FEA(SFC) 1/2007/31 dated 17.04.2007 Commissioner & Secretary ,GDD Department	The 12 <sup>th</sup> Schedule Non-Plan fund released against the decentralized subject during 2006-07 and budget provision made for 2007-08.	Reminder No 5
7	FEA(SFC) 182/2006/54 dated 17.05.07 All C.E.O Zilla Parishad	Lists of the Hat, Ghat, Ponds and amount required	Reminder No 4

8	FEA(SFC) 100/2007/2 dated 20.06.07 All E.E PWD ( Roads and Building)	ZP, APs and GPs wise number of the Roads, Culvert, Building	Reminder No 3
9	FEA(SFC) 182/2006/54 dated 17.05.07 All Chairman MB and TC	Questionnaires Relating TASFC, MB and TC.	Reminder No 5
10	DO No FEA(SFC) 1/2007/50 dated 18.08.2007 All Concerned Departments	The 11 <sup>th</sup> and 12 <sup>th</sup> Schedule Non-Plan fund released against the decentralized subject during 2006-07 and budget provision made for 2007-08.	Reminder No 5
11	GDD 21/2006/278 dated 15.06.2007 , All Concerned Department	Fund requirement for 18 items under the 12 <sup>th</sup> Schedule of the constitute under GMC	Reminder No 3
12	PDDP 10/2007/3 dated 02.07.2007 All Director	Receipt & Expenditure of different Departments against the assigned functions of PRIs	Reminder No 4
13	DO letter No .TASFC /2006/1 dated 19.08.2006 All MP/ MLA	General questionnaire	Reminder No 1
14	DO NO FEA(SFC) 112/2006/78 dated 18.09.2006 All MLA	Supplementary questionnaire	Reminder No 1
15	No FEA(SFC) 182/2006/114 dated 17.09.2007 All District DRDA	Rural Development Schemes for the year 2006-07 and budgetary provision for the year 2007-08 (through website by NIC)	Reminder No 3
16	NO FEA(SFC) 112/2006/232 dated 07.09.2007 The Commissioner & Secretary MAD	Views of the Advocate General of Assam on provincialisation of the services of Municipal employees	Reminder No 1
17	FEA139/2007/19 dated 04.09.2007 All Departments / All head of Departments	Submission of Budget Estimates against Transferred Subjects to Local bodies as per Activating Mapping	Reminder No 5
18	FEA (SFC) 112/2006/Pt/66 dated 10.10.2006 PD, AGPRMP	Feasibility & Estimation of the Grants-in-Aid needed for provision of Town Halls in all Municipalities (except 6 <sup>th</sup> Schedule Areas), Prototype office Building in all Gaon Panchayats, Repairing, Renovation and extension of Block offices to accommodate the Anchalik Panchayats.	Reminder No 5

19	FEA (SFC) 112/2006/Pt/102-A dated 31 <sup>st</sup> December, 2006 Commissioner of Taxes	Commissioner of Taxes submitted a report stating that there are 6 sharable taxes i.e., Land Revenue and Local rate, Professional Tax, Entertainment Tax, MV Tax, Registration fees and Stamp Duties. during last financial year (2005-06) only MV Tax has been devolved to the ULBs to the tune of Rs. 2.98 crore out of total collection of 171.63 crore. Other sharable taxes, fees and duties have not been received by ULBs and PRIs yet. A detailed note in this regard will be submitted.	Reminder No 2
20	FEA(SFC) 112/2006/Pt –I/18 dated 30.10.2007	NIC of Assam develops a software package for devolution of fund of the State Finance Commission / Central Finance Commission.	Nil
21	Letter No FEA(SFC) 112/2006/Pt/160 dated 24.09.2007 All Concern	Written suggestion regarding opening science/ Knowledge/resource centres in respect PRIs/ULBs	Reminder No 1
22	No FEA 139/2007/31 dated 12.11.2007 UDD/GDD/PHED	Debt Position of Local Bodies	Nil
23	No FEA139/2007/33 dated 13.11.2007	Brief note on the present financial position of the sixth Schedules indicating details last five year	Nil

## **Annexure- 1.8**

### **ACTIVITIES PERFORMED BY THE THIRD ASSAM STATE FINANCE COMMISSION SINCE SUBMISSION OF ITS AD-INTERIM REPORT IN MARCH, 2007**

Apart from a few brain-storming sessions with economists, intellectuals, leaders of political parties, chairpersons of ZP/MB/TC and Mayor and Commissioner of GMC, TASFC had altogether 12 sittings before submission of its Ad Interim Report in March, 2007. Activities undertaken by TASFC till March, 2007 are listed at Annexure-7 of the Ad Interim Report.

After submission of Ad Interim Report, the main concern of TASFC was to make a realistic assessment of fund requirement by PRIs/ULBs in conformity with their enlarged functional canvas as envisaged in Schedules XI and XII which allocated 29 and 18 subjects to PRIs and ULBs respectively. In order to determine the overall requirements of funds, it was essential to get a clear picture of funds and functionaries that will flow to the PRIs and ULBs along with the entrusted subjects. At the first instance, TASFC sought the relevant information from the concerned nodal departments (P&RD, MAD and GDD) as per a set of proforma designed by it separately for PRIs/ULBs.

There was no response. Hence, a letter was issued from the CS, Assam to the concerned nodal departments which was followed by a letter from the Principal Secretary Finance to the nodal departments. In spite of this, the response was only lukewarm. Obviously, the nodal departments failed to get the required cooperation from the line departments. Although P&RD Department in the meantime had completed the task of activity mapping in respect of 29 subjects; it was only partial because it did not earmark fund required for each activity. Hence, it was of no avail to TASFC.

Eventually, TASFC had to take up the matter with the concerned line departments. A meeting was arranged on 23-08-2007 with the Commissioners and Secretaries of the line departments along with their respective Heads of



Departments. Apart from the Chairman TASFC, this meeting was addressed by the Additional Chief Secretary, Planning and Development and the Principal Secretary Finance Department. There are 23 line departments concerned with the 29 entrusted subjects. Ultimately 14 departments responded, though the response was not in the manner as asked for.

In respect of the questionnaire circulated to PRIs and ULBs long back, both the speed and quality of response was very poor. With a view to improving the level of performance of PRIs/ULBs in the matter of filling up the questionnaire properly, a team of officials of TASFC visited almost all ZPs and MB/TC in district HQ. The nitty-gritty of filling up the questionnaire was explained to the officials of PRIs/ULBs across the table. This was followed by selective field visits on regional basis by the Chairman, TASFC. Similarly there was reverse visits by the functionaries of PRIs/ULBs to Dispur seeking clarification and assistance on various issues from the officials of TASFC. Regular inter-action with the grass root level functionaries has vastly improved their perception about problems they normally face in discharging their duties. Thus the extra efforts put in by TASFC helped in getting the filled up questionnaire form all the ZPs and from 54 ULBs out of 72.

The 16<sup>th</sup> meeting of TASFC was held on August 8, 2007 with the Mayor and Councillors of GMC. The meeting had three-fold objectives of (i) construction of a town hall for GMC, (ii) training of officers and elected representatives of GMC and (iii) mid-day meal to school children of the schools run by GMC. A video projection of the Bombay Town Hall was shown to the Mayor and Councillors of GMC. They were requested to submit the plans and estimates for construction of town hall at Guwahati.

Dissemination of Knowledge is important in shaping the aptitude of people and in influencing their way of life and living standard including that of work environment. It is therefore an essential precondition for rural/urban development. In recognition of the importance of knowledge mission, TASFC had organized a

seminar on this subject on September 19, 2007 which was attended by eminent personalities in the field.

TASFC accorded due priority to the need for imparting training to the functionaries of PRIs and ULBs. The state is having no designated institute for the purpose of imparting training to local body functionaries particularly the ULBs. It was intended to take advantage of the expertise available in the All India Institute of Local Self Government, Mumbai. With this end in view TASFC organized a seminar on September 29, 2007 titled “Towards an Effective, Efficient and Sustainable Urban Institution in Assam”. The seminar was largely attended by Chairpersons and Deputy Chairpersons of ULBs apart from Councillors of GMC. Guest speakers included eminent persons in the field like Shri S.P. Jakhanwal, IAS (Rtd.), Director General Amity School of Urban Management and Dr. Jatin V. Modi, President AIILSG, Mumbai. The basic objectives of this seminar was to acquaint the elected representatives of ULBs with the modern concepts of efficient management and good municipal governance so as to transform the quality of life of city dwellers. The core motto of the seminar however was to discuss the feasibility of having a designated institute for the purpose of imparting training to ULB functionaries. Dr. Modi announced in this seminar itself that they are willing to open a branch of AIILSG at Guwahati provided GOA extend facilities like (i) allotment of temporary premises, (ii) allotment of land for construction of an independent complex and (iii) recognition from Education and Administrative Reforms Departments of GOA. It is now upto the GOA to avail the opportunity extended by AIILSG, Mumbai.

Apart from the above major activities, TASFC held altogether 31 formal meetings in which various issues were deliberated upon.

## Annexure- 1.9

## ACTIVITIES IN DATA COLLECTION

Serial	Letter No and Officers/Departments to whom letter issued.	Contents of the letter	Present position of the matter
1	Do. No EFA(SFC) 1/2007/30 dated 17.04.2007 Commissioner & Secretary UD Department	The 12 <sup>th</sup> Schedule Non-Plan fund released against the decentralized subject during 2006-07 and budget provision made for 2007-08.	Reply received, but not in proper manner
2	Do. No EFA(SFC) 1/2007/31 dated 17.04.2007 Commissioner & Secretary ,GDD Department	The 12 <sup>th</sup> Schedule Non-Plan fund released against the decentralized subject during 2006-07 and budget provision made for 2007-08.	Reply received, but not in proper manner
3	FEA(SFC) 182/2006/54 date 17.05.07 All C.E.O Zilla Parishad	Lists of the Hat, Ghat, Ponds and amount required.	Received only from Goalpara, Bongaigoan, Golaghat, Tinsukia, Nagoan, Jorhat, Karimganj, Dhemaji, Nalbari and Barpeta
4	FEA(SFC) 100/2007/2 date 20.06.07 All E.E PWD ( Roads and Building	ZP, APs and GPs wise number of the Roads, Culvert, Building	Reply not received Except Golaghat and Sibsagar
5	FEA(SFC) 182/2006/54 date 17.05.07 All Chairman MB and TC	Questionnaires Relating TASFC, MB and TC.	55 MBs/TCs have furnished information which is only partially correct.
6	DO letter No .TASFC /2006/1 dated 19.08.2006 All MPs	General questionnaire	Two replies received
7	DO NO FEA(SFC) 112/2006/78 dated 18.09.2006 All MLAs	Supplementary questionnaire	Nine replies received
8	No FEA(SFC) 182/2006/114 dated 17.09.2007 All District DRDAs	Rural Development Schemes for the year 2006-07 and budgetary provision for the year 2007-08 (through website by NIC)	Reply not received except Kamrup, Darrang, Dhemaji
9	NO FEA(SFC) 112/2006/232 dated 07.09.2007 The Commissioner & Secretary MAD	Views of the Advocate General of Assam on provincialisation of the services of Municipal employees	Reply not received
10	FEA139/2007/19 dated 04.09.2007 All Departments / All head of Department	Submission of Budget Estimates against Transferred Subjects to Local bodies as per Activity Mapping	Reply furnished by 14 Departments only partially correct. Reply not received from 9 Departments

11	FEA (SFC) 112/2006/Pt/66 dated 10.10.2006 PD, AGPRMP	Feasibility & Estimation of the Grants-in-Aid needed for provision of Town Halls in all Municipalities (except 6 <sup>th</sup> Schedule Areas)	Reply not received.
12	FEA (SFC) 112/2006/Pt/66 dated 10.10.2006 PD, AGPRMP	Feasibility & Estimation of the Grants-in-Aid needed for provision of prototype office building in all Gaon Panchayats, repairing, renovation and extension of block offices to accommodate the Anchalik Panchayats.	Reply not received.
13	FEA(SFC) 112/2006/Pt -I/18 dated 30.10.2007	NIC of Assam to develop a software package for devolution of fund of the State Finance Commission / Central Finance Commission.	Reply received from NIC. But action pending
14	FEA(SFC) 165/2006/3 dated 31.10.2007 W.T Message to all MBs/TCs.	Estimate of the Town Hall	Twenty five MB/TC Replies received
15	FEA(SFC) 182/2006/123 dated 08.10.2007 All DIs/ISs	Names of Elementary / Secondary Schools, numbers of teaching & non teaching staffs, number of student and amount required for staffs for year 2006-07.	Reply not received Except Dhemaji, Karimganj,Darrang,Dhubri
16	Letter No FEA(SFC) 112/2006/Pt/160 dated 24.09.2007 All Concern	Written suggestion regarding opening science/ Knowledge/resource centres in respect PRIs/ULBs.	Reply not received
17	No FEA 139/2007/31 dated 12.11.2007 UDD/GDD/PHED	Debt Position of Local Bodies.	Reply received, but not in proper manner (i.e. UDD/GDD)
18	No FEA139/2007/33 dated 13.11.2007	Brief note on the present financial position of the sixth Schedules indicating details last five year.	Reply not received
19	NOEFA(SFC)182/2006/135 dated 29.11.2007 Principal Secretary, KAAC, N.C Hills and BTC	Population figure as per census,2001 district wise, Blockwise &VCDC/VCD	Reply not received Except BTC

## DIARY OF EVENTS AND OTHER ACTIVITIES

### I. Meetings of Third Assam State Finance Commission:

- 1) **First Meeting** was held on 14.08.2006.
- 2) **Second Meeting** was held on 07.09.2006.
- 3) **Third Meeting** was held on 20.09.2006.
- 4) **Fourth Meeting** was held on 20.10.2006.
- 5) **Fifth Meeting** was held on 13.11.2006.
- 6) **Sixth Meeting** was held on 29.12.2006.
- 7) **Seventh Meeting** was held on 29.12.2006.
- 8) **Eighth Meeting** was held on 05.02.2007.
- 9) **Ninth Meeting** was held on 07.03.2007.
- 10) **Tenth Meeting** was held on 17.03.2007.
- 11) **Eleventh Meeting** was held on 27.03.2007.
- 12) **Twelfth Meeting** was held on 31.03.2007.
- 13) **Thirteenth Meeting** was held on 27.04.2007.
- 14) **Fourteenth Meeting** was held on 02.06.2007.
- 15) **Fifteenth Meeting** was held on 30.06.2007.
- 16) **Sixteenth meeting** was held on 08.08.2007.
- 17) **Seventeenth Meeting** was held on 23.08.2007.
- 18) **Eighteenth Meeting** was held on 28.08.2007.
- 19) **Nineteenth Meeting** was held on 19.09.2007.
- 20) **Twenty Meeting** was held on 27.09.2007.
- 21) **Twenty First Meeting** was held on 15.10.2007.
- 22) **Twenty Second Meeting** was held on 03.11.2007.
- 23) **Twenty Third Meeting** was held on 03.12.2007.
- 24) **Twenty Fourth Meeting** was held on 04.01.2008.
- 25) **Twenty Fifth Meeting** was held on 05.01.2008.
- 26) **Twenty Sixth Meeting** was held on 08.01.2008.
- 27) **Twenty Seventh Meeting** was held on 22.01.2008.
- 28) **Twenty Eighth Meeting** was held on 25.01.2008.
- 29) **Twenty Ninth Meeting** was held on 01.02.2008.
- 30) **Thirty Meeting** was held on 08.02.2008.
- 31) **Thirty One Meeting** held on 07.03.2008.

### II. Meetings with Representatives of Political Parties:

Sl. No.	Date	Name	Designation of Participants
1	30.08.2006	Shri Bhupen Kr. Borah	MLA & General Secretary, Assam Pradesh Congress Committee.
2	-do-	Shri Bisnu Prasad	Vice President, Assam Pradesh Congress Committee.
3	-do-	Shri Bubul Das	General Secretary, Asom Gana Parishad (Pragatisheel).
4	-do-	Shri A. Sengupta	Vice President, Asom Gana Parishad (Pragatisheel).

5	-do-	Dr. Aditya Langthasa	MLA & General Secretary, Assam United Democratic Front (AUDF).
6	-do-	Md. Siddique Ali Thakuria	Secretary, Assam United Democratic Front (AUDF).
7	-do-	Md. Hayet Khan	Office Secretary, AUDF.
8	-do-	Dr. Alaka Sarma	MLA, Nalbari, Executive Member AGP.

### III.Views given on the General & Supplementary questionnaires by Political Parties:

Sl. No.	Date	Political Parties	Designation/ Address
1	30.08.06	Assam United Democratic Front (AUDF)	Dr. Aditya Langthasa, MLA & General Secretary, Assam United Democratic Front (AUDF), Friends Path, Hatigaon, Guwahati-781038.
2	30.08.06	Assam Gana Parishad (P)	Shri Bubul Das, General Secretary , Assam Gana Parishad (P), G.S. Road, Ulubari, Guwahati-781007.

### IV.Views given on the General & Supplementary questionnaires by MPs and MLAs:

Sl. No	Name of MPs/ MLAs	Designation / Address
1	Sri Silvius Condpan	Member of Parliament, Rajya Sabha, Assam.
2	Md. A.F. Golam Osmani	Member of Lok Sabha, 28, South Avenue, New Delhi.
3	Sri R. Dhanowar	MLA, Tupla Basti, Digboi Constituency, Tinsukia.
4	Haji Salim Uddin Borbhuiya	MLA, LA-6, Hailakandi Constituency, Ratanpur Road, Cottage No-15, Hailakandi Road, Assam.
5	Md. Illias Ali	MLA, 68- Dalgaon, LAC, Member, Employment Review Committee, ALA.
6	Sri Majendra Narzary	MLA, 28, Gossaigaon LAC.
7	Sri Sanjay Raj Subba	MLA, 110 Nowbaicha, Old MLA Hostel, Qtr. No. 96, Dispur.
8	Sri Ghana Buragohain	MLA, 111 Lakhimpur Constituency, Qtr. No. 59, Old MLA Hostel, Dispur.
9	Smti Bithika Dev	MLA, Silchar LAC, Qtr. No. 30, Dispur.
10	Sri Membor Gogoi	102, Teok LAC, Old MLA Hostel, Cottage No. 29, Dispur.
11	Sri Dinesh Prashad Goala	Minister, Urban Development & Housing, Assam, Dispur.
12	Sri Ajit Singh	Parliamentary Secretary, Finance, Government of Assam, Dispur.
13	Smti. Ajanta Neog	Minister, Social Welfare etc.
14	Sri Sushil Dutta	MLA, Lumding, Nagaon, Assam.
15	Smti Pramila Rani Brahma	Minister, WPT & BC and Agriculture.
16	Sri Gautam Bora	Minister, Co-operation & Cultural Affairs,

		Assam.
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**(V). Meeting with Economists / Intellectuals/ Finance Experts / Educationists:**

Sl. No.	Date	Name	Designation of Participants
1	30.08.2006	Dr. Dayananda Pathak	Principal, Pragjyotish College, Guwahati.
2	-do-	Shri Amar Saikia	Principal, Dispur College, Dispur.
3	-do-	Mr. Faraz Ali Ahmed	Lecturer, Karmashree Hiteswar Saikia College, Department of Political Science, Six Mile, Guwahati -781022.
4	-do-	Mrs. Indrani Kalita Chaudhury	Lecturer, Department of Economics, Karmashree Hiteswar Saikia College, Six Mile, Guwahati -781022.
5	-do-	Shri M.P. Bezbaruah	Professor of Economics, Gauhati University.
6	-do-	Dr. Gautam Mazumdar	Department of Economics, Cotton College, Guwahati -781001.
7	-do-	Dr. Minakshi Bhattacharyya	Head of Department, Economics, Pandu College, Guwahati- 781012.
8	-do-	Dr. Anjali Bhuyan Deka	Head of Department, Economics, Guwahati Commerce College, Guwahati-781021.
9	-do-	Prof S.S. Khanka	Tezpur University, Tezpur, Assam.
10		Shri Chandan Mohan Kalita	Sr. Lecturer, LCB College, Department of Economics, Maligaon, Guwahati-781011.
11	-do-	Shri K. Kalita	Director, SIRD, Assam.
12	-do-	Shri S.K. Dutta	Rtd. Director, Finance (EA) Department.
13	-do-	Dr. Rani Mudiari Deka	Sr. Lecturer, Department of Economics, Dispur College, Guwahati- 781006.
14	-do-	Dr. N. Upadhyay	Director, NIRD, Guwahati-781022.
15	-do-	Dr. K. Haloi	Assistant Prof (Sr.), NIRD- NERC, Guwahati- 781022.
16	-do-	Dr. Reema Choudhury Chakraborty	Lecturer, Department of Economics, B. Borooah College, Guwahati- 781003.
17	-do-	Smt. Sumana Das	Lecturer, Department of Political Science, B. Borooah College, Guwahati- 781003.

**(VI). Meeting with Representatives of Local bodies:**

Sl No	Date	Name	Designation of Participants
		S/Shri	
1	31.08.2006	Abida Parveen	President, Dhubri Zilla Parishad.
2	-do-	Tapashi Sarkar	President, Morigaon Zilla Parishad.
3	-do-	Kalyani Das	President, Cachar Zilla Parishad.
4	-do-	Umeswari Pegu	President, Jorhat Zilla Parishad.
5	-do-	Zakir Hussain	President, Barpeta Zilla Parishad.
6	-do-	Charu Kalita	President, Nalbari Zilla Parishad.
7	-do-	Durga Prasad Upadhaya	President, Sonitpur Zilla Parishad.

8	-do-	K. Horo	President, Golaghat Zilla Parishad.
9	-do-	Bimala Prasad Phukan	President, Sivasagar Zilla Parishad.
10	-do-	Dhani Ram Thousen	President, Nagaon Zilla Parishad.
11	-do-	Amzad Hussain	President, Goalpara Zilla Parishad.
12	-do-	Motior Rahman	President, Bongaigaon Zilla Parishad.
13	-do-	A. Aziz	Vice President, Karimganj Zilla Parishad.
14	-do-	Numal Bora	Vice President, Tinsukia Zilla Parishad.
15	-do-	Dipankar Ghosh	Deputy Mayor, Guwahati Municipal Corporation.
16	-do-	Chandra Kalita	Chairman, Nalbari M.B.
17	-do-	Anjali Das Sarkar	M. M.B.
18	-do-	Tendon Kathar	Chairman, Donkamukam T.C., Karbi Anglong.
19	-do-	Bindu Talukdar	Ward Commissioner, Nalbari M.B.
20	-do-	Chandan Malakar	Ward Commissioner, Nalbari M.B.
21	-do-	Mensing Taro	Chairman, Donkamukam T.C., Karbi Anglong.
22	-do-	Dipak Deka	Ward Commissioner, Ward No 8
23	-do-	Islam Khan	Ward Commissioner, Biswanath Chariali T.C.
24	-do-	Abdul Johi Mondal	A/E, Lakhipur T.C.
25	-do-	Botiur Zaman	Vice Chairman, Lakhipur T.C.
26	-do-	Lilabati Basfor	Chairperson, Lakhipur T.C.
27	-do-	Monisha Bora Nagie	Margherita T.C.
28	-do-	Chandan Paul	Chairman, Badarpur T.C.
29	-do-	Amal Chandra Gogoi	APO (T), DRDA, Darrang, MLD.
30	-do-	Rina Gohain	Chairperson, Chabua T.C.
31	-do-	Atul Deka	Chairman, Biswanath Chariali T.C.
32	-do-	Uttara Talukdar	Chairperson, Tihu T.C.
33	-do-	Kanika Das	Chairperson, North Guwahati T.C.
34	-do-	Debika Sharma	Chairperson, Nalbari M.B.
35	-do-	Rumi Kalita	Chairperson, Mongaldoi M.B.
36	-do-	Swapan Kr. Ghosh	Vice Chairman, Mangaldoi M.B.
37	-do-	Debarshi Bhattacharjee	Chairman, Karimganj M.B.
38	-do-	Mina Rahman	Chairperson, Rangia M.B.
39	-do-	Numali Das	Chairperson, Nazira M.B.
40	-do-	Paritosh Chandra Roy	Chairman, Hojai M.B.
41	-do-	Dipti Hazarika	Chairperson, Jorhat M.B.
42	-do-	Subhash Bhattacharjee	Chairman, Tinsukia M.B.
43	-do-	Bidhan Goswami	Vice Chairman, Tinsukia M.B.
44	-do-	Madhab Laskar	Chairman, Kampur T.C.
45	-do-	Dr. Ajit Baruah	Chairman, Golaghat M.B.
46	-do-	Dilip Mazumder	Chairman, Naharkatia T.C.
47	-do-	Santosh Kr. Dutta	Chairman, Sapatgram T.C.
48	-do-	Bidyananda Chaudhury	Chairman, Barpeta Road M.B.



49	-do-	Asha Sahu	Chairperson, Moran T.C.
50	-do-	Ajit Nath Roy	Ward Commissioner, Barpeta Road M.B.
51	-do-	Swapan Kr. Seal	Ward Commissioner, Lumding M.B.
52	-do-	Dhiren Ch. Boruah	Chairman, Kampur T.C.
53	-do-	Manoranjana Patgiri	Chairman, Pathsala T.C.
54	-do-	Hemanta Deka	Chairman, Sarthebari T.C.
55	-do-	Birendra Nath Saikia	Chairman, Digboi T.C.
56	-do-	G.N. Gorlosa	Chairman, Haflong T.C.
57	-do-	Mobidul Hussain	Chairman, Goalpara M.B.
58	-do-	Chandra Kr. Baruah	Chief Accounts officer, G.M.C.
59	-do-	C.K. Borah	JE, Lanka M.B.
60	-do-	Lokesh Dhar	Chairman, Lanka M.B.
61	-do-	Shibu Ranjan Dutta	Chairperson, Dabaka T.C.
62	-do-	Dilip Buragohain	Chairman, Sonari M.B.
63	-do-	H. K. Goswami	Accountant, Hamren T.C.
64	-do-	Mon Krausa	UDA, Hamren T.C.
65	-do-	Dilip Hanse	Chairman, Hamren T.C.
66	-do-	R. Hanse	Chairman, Diphu T.C.
67	-do-	Neepu Ch. Dutta	AEE, Diphu T.C.
68	-do-	Mukul Baruah	Head Assistant, Mongaldoi M.B.
69	-do-	Jagot Hazarika	Vice Chairman, Bihpuria T.C.
70	-do-	Profulla Borah	Chairman, Narayanpur T.C.
71	-do-	Piklu Roy	Chairman, Moriani T.C.
72	-do-	Niranjan Barkalita	Chairman, Bilasipara T.C.
73	-do-	Binoy Kr. Dutta	Chairman, Gauripur T.C.
74	-do-	Ghana Hazarika	Chairman, Titabar T.C.
75	-do-	Lalit Dutta	Head Accountant cum Accountant, Dhemaji T.C.
76	-do-	Bhabish Dihingia	Chairman, Dhemaji T.C.
77	-do-	Bakul Tamuli	Chairman, Gohpur T.C.
78	-do-	Suneswari Bordolai	Chairperson, Margharita T.C.
79	-do-	Md. Rahman	Vice Chairman, Morigaon T.C.
80	-do-	Gahin Ch. Saikia	AE, Bokajan T.C.
81	-do-	Manjurima Gogoi	Chairperson, Simaluguri T.C.
82	-do-	Jiten Bora	Chairman, T.C.
83	-do-	S. Das	Chairman, Sorbhog T.C.
84	-do-	Rupjyoti Patangia	Chairman, Dhekiajuli M.B.
85	-do-	Wahidur Rahman	C.E.O., Bongaigaon Zilla Parishad
86	-do-	Tapan Chandra Goswami	C.E.O., Goalpara Zilla Parishad
87	-do-	Anil Kumar Majumdar	I/C C.E.O., Barpeta Zilla Parishad
88	-do-	Md. Ali Amjad	C.E.O., Golaghat Zilla Parishad
89	-do-	Md. Mizanur Rahman	C.E.O., Nagaon Zilla Parishad
90	-do-	K. N. Medok	C.E.O., Nalbari Zilla Parishad
91	-do-	Indravati Das	C.E.O., Morigaon Zilla Parishad
92	-do-	B. C. Borah	C.E.O., Tinsukia Zilla Parishad
93	-do-	P. Konwar	I/C C.E.O., Sivasagar Zilla Parishad
94	-do-	J. Chaudhury	I/C C.E.O., Hailakandi Zilla

			Parishad
95	-do-	T. Malakar	I/C C.E.O., Sonitpur Zilla Parishad
96	-do-	S. Thiek	C.E.O., Karimganj Zilla Parishad
97	-do-	J. Sonowal	C.E.O., Jorhat Zilla Parishad
98	-do-	Shamsher Singh	C.E.O., Dibrugarh Zilla Parishad
99	-do-	Dhupen Sharma	C.E.O., Dhubri Zilla Parishad
100	-do-	D. Boruah	Dy. C.E.O., Kamrup Zilla Parishad
101	-do-	Utpal Borah	E.O., North Lakhimpur M.B.
102	-do-	M. Das	E.O., Hailakandi M.B. & Lala T.C.
103	-do-	A. Boruah	I/C E.O., Sarupathar & Barpathar T.C.
104	-do-	K. Talukdar	E.O., Dhakuakhona T.C.
105	-do-	D. Kalita	I/C E.O., Lakhimpur T.C.
106	-do-	G. Phukan	E.O., Morigaon T.C.
107	-do-	Tripurendra Patar	E.O., Udalguri T.C.
108	-do-	J.S. Kakati	E.O., Bongaigaon M.B.

**(VII). Meeting with Mayor and Councillors of Guwahati Municipal Corporation:**

Sl No	Date	Name	Designation of Participants
1	08.08.2007	Smt. Dolly Bora	Mayor, Guwahati Municipal Corporation.
2	-do-	Shri Kushal Kr. Sharma	Councillor, W/No 37.
3	-do-	Shri Rajan Saikia	Councillor, W/No 55.
4	-do-	Shri Balabhadra Das	Councillor, W/No 46.
5	-do-	Smt. Shikha Rani Choudhury	Councillor, W/No 5.
6	-do-	Shri Uttam Sarkar	Councillor, W/No 44.
7	-do-	Shri R. Das	Councillor, W/No 45.
8	-do-	Shri M Deka	Councillor, W/No 57.
9	-do-	Smt. Nilima Bardoloi	Councillor.
10	-do-	Shri C. Balla	Councillor.
11	-do-	Shri M. Das	Councillor.

**(VIII) Participants of the meeting on the Science / Knowledge/Resource/Centres:**

Sl No	Date	Name	Designation of Participants
1	19.09.2007	Sri P.P. Varma, IAS	Addl. Chief Secretary, P&D Department.
2	-do-	Dr. P. C. Acharya	Director, ABITA Gramin Krishi Unnayan Society.
3	-do-	Dr. A. K. Baruah	Director ASTEC, Bigyan Bhawan, G.S. Road, Guwahati-780005.
4	-do-	Dr. P. C. Tamuly	Deputy Director, NEIST, Jorhat.
5	-do-	Sri Jaideep Baruah	Head i/c, Environment Div.ASTEC, Bigyan Bhawan, G.S. Road, Guwahati-780005.
6	-do-	Dr. R. K. Barman,	Head i/c, S & T Divisional, ASTEC Bigyan Bhawan G.S. Road, Guwahati-780005.

7	-do-	Sri Jyotish Kr.Sarma	A.D.O., ABITA Gramin Krishi Unnayan Prkalpa Rajgarh Link Road-1, Guwahati-780003.
8	-do-	Sri Naba Jyoti Dutta	Computer Operator, ABITA Gramin Krishi Unnayan Prkalpa Rajgarh Link Road-1, Guwahati-780003.
9	-do-	Sri R.K. Mahanta, ACS	Sub-Divisional Officer (S) Kamrup (M), attached to GMC.
10	-do-	Sri Bhaskar Phukan	B.D.O., Chaiduar Development Block.
11	-do-	Sri R. L. Mazumdar	G.M., AMTRON
12	-do-	Smti Joyanti Chutia	Director, IASST, Guwahati-780035
13	-do-	Dr. B.K. Sarma	President, Assam Science Society.
14	-do-	Sri S.K. Dutta	Consultant, TASFC.
15	-do-	Smti. Archana Sarma	HoD, Economics and Director, WSRC,G.U.

**(IX) Meeting on Training Needs of Urban Local Bodies:**

Sl No	Date	Name	Designation of Participants
		S/Shri	
1	27.09.2007	Dr. Jatin V. Modi	President, All India Institute of Local Self Government, Mumbai
2	-do-	S.P Jakhanwal, IAS (Retd.)	Director General, Amity School of Urban Management, Noida, U.P.
3	-do-	Binayak Chowdhury	Professor, Assam Administrative Staff college.
4	-do-	Babul Das	Chairman, Hojai M.B.
5	-do-	Kanika Das	Chairperson, North Guwahati T.C.
6	-do-	Amar Chand Dey	Vice-Chairman, Hojai M.B.
7	-do-	Dhiren Chandra Boruah	Chairman, Kampur T.C.
8	-do-	B.K. Dutta	Chairman, Gauripur T.C.
9	-do-	D. Buragohain	Chairman, Sonari M.B.
10	-do-	P.C. Boruah	Vice- Chairman, Sonari M.B.
11	-do-	Bakul Das	Chairperson, Rangapara T.C.
12	-do-	Swapan Das	Vice- Chairman, Rangapara T.C.
13	-do-	Swastika Rowt	Chairperson, Lumding T.C.
14	-do-	Bindu Talukdar	Vice-Chairman, Nalbari M.B.
15	-do-	Phanindra Talukdar	Head Assistant, Nalbari M.B.
16	-do-	Alauddin Ahmed	Chairman, Tezpur M.B.
17	-do-	Nabin Nath	Vice- Chairman, Golaghat M.B.
18	-do-	Durga Mohan Paul	Vice- Chairman, Lumding M.B.
19	-do-	Sailesh Kumar Singh	Chairman, Barpathar T.C.
20	-do-	Sushanta Bhowmik	Chairman, Sarupathar T.C.
21	-do-	Debika Sarma	Chairperson, North Lakhimpur M.B.
22	-do-	B.N. Chaudhury	Chairman, Barpeta Road M.B.
23	-do-	S. Mitun	Vice-Chairman, Barpeta Road M.B.
24	-do-	Ramlal Barman	Ward Commissioner, Bilasipara T.C.
25	-do-	Seema Goswami	Chairperson, Barpeta M.B.

26	-do-	Mafin Uddin Ahmed	Vice-Chairman, Barpeta M.B.
27	-do-	Numali Das	Chairperson, Nazira M.B.
28	-do-	M. Gogoi	Chairperson, Simaluguri T.C.
29	-do-	A. Sahu	Chairperson, Moran T.C.
30	-do-	Dilip Mazumder	Chairman, Naharkatia T.C.
31	-do-	Purabi Baishya	Vice-Chairperson, Gauripur T.C.
32	-do-	M.N. Deory	Chairman, Narayanpur T.C.
33	-do-	Subashis Bhattacharjee	Chairman, Tinsukia M.B.
34	-do-	R. Gohain	Chairperson, Chabua T.C.
35	-do-	Pankaj Das	Vice-Chairman, Palasbari M.B.
36	-do-	Rebati Das	Chairperson, Palasbari M.B.
37	-do-	Lakesh Dhar	Chairman, Lanka T.C.
38	-do-	Mandalal Acharya	Vice-Chairman, Lanka T.C.
39	-do-	R. Jalan	Chairman, Dergaon M.B.
40	-do-	Kushal Sarma	Ex. Mayor & Councillor, G.M.C.
41	-do-	Monorama Deka	Councillor, G.M.C.
42	-do-	Promod Kumar Sahu	Vice-Chairman, Kharupetia T.C.
43	-do-	Akhil Sahu	Ward Commissioner, Kharupetia T.C.
44	-do-	Jillul Haque	Ward Commissioner, Kharupetia T.C.
45	-do-	Ranjan Saikia	Councillor, G.M.C.
46	-do-	Dr. Sulekha	Joint Director, AASC
47	-do-	Dhruba Lahan	Assistant, A.F.C.
48	-do-	S.K. Sarma	Inspecting Officer, A.F.C.
49	-do-	S. Bordaloi	Member, Morigaon T.C.
50	-do-	M. Rahman	Member, Morigaon T.C.
51	-do-	N. Bordaloi	Chairman, Morigaon T.C.
52	-do-	K. Deka	Vice-Chairman, Morigaon T.C.
53	-do-	Nilima Boruah	Councillor, G.M.C.
54	-do-	Pubali Gohain, ACS	Attached to G.M.C.
55	-do-	Uttara Talukdar	Chairperson, Tihu T.C.
56	-do-	Basanti Rabha	Councillor, G.M.C.
57	-do-	Kamal Dey	Deputy Mayor, G.M.C.
58	-do-	Jogat Hazarika	Vice- Chairman, Bihpuria T.C.
59	-do-	Rana Khan	Chairman, Sivasagar M.B.
60	-do-	Swapan Kumar Ghosh	Vice-Chairman, Mangaldoi M.B.
61	-do-	Rumi Kalita	Chairperson, Mangaldoi M.B.
62	-do-	Meenakshi Nath	Municipal Secretary, G.M.C.
63	-do-	Pulin Boruah	Vice-Chairman, Teok T.C.
64	-do-	R. Sarma	Ward member, Teok T.C.
65	-do-	Geeta Borah	Councillor, G.M.C.
66	-do-	Rabin Chandra Dey	Councillor, G.M.C.
67	-do-	Swapan Kumar Seal	Ward Commissioner, Lumding M.B.
68	-do-	R. Hussain	Under Secretary, Urban Development Department.
69	-do-	H.K. Gogoi	Officer on Special Duty, Urban Development Department.

**X. Interaction with Secretaries to Government on different dates:**

- Chief Secretary, Assam.
- Addl. Chief Secretary, P & D Department.
- Principal Secretary, Finance.
- Principal Secretary to Government of Assam, Forest Department.
- Commissioner & Secretary to Government of Assam, PWD Department.
- Secretary Finance.
- Joint Secretary, GD Department.
- Joint Secretary P&R D Department.
- Deputy Secretary to Government of Assam, Education Department.
- Deputy Secretary to the Government of Assam, WPT & BC Department.
- Deputy Secretary to the Government of Assam, P & RD Department.

**XI. Interaction with Heads of Department on different dates:**

- Commissioner, Guwahati Municipal Corporation.
- Commissioner of Taxes.
- Director, Assam Administrative Staff College.
- Director, SIRD.
- Director, OKDISCD.
- Director, Economic & Statistics.
- Director, Panchayat & Rural Development.
- Director, Urban & Development (MA).
- Deputy Commissioner.
- Joint Director, Panchayat & Rural Development.
- Project Director, DRDA.
- State Informatics Officer, NIC.
- Joint Commissioner, Guwahati Municipal Corporation.

**XII. Meetings with Heads of Departments:**

Sl. No.	Date of Meeting	Name	Head of Department
1)	23.08.2007	Shri P. P. Varma, IAS	Additional Chief Secretary, P & D Department.
2)	-do-	Shri H.S Das, IAS	Principal Secretary, Finance Department.
3)	-do-	Shri J.P Meena, IAS	Commissioner & Secretary, Agriculture, WPT&BC Department.
4)	-do-	Md Alauddin, IAS	Secretary, Food & Civil Supply.
5)	-do-	Shri H.K Sharma, IAS	Secretary, Industries & Commerce Department.
6)	-do-	Shri S. Mukherjee, IAS	Secretary, Finance Department.
7)	-do-	Shri J.C Goswami, IAS	Secretary Health & FW Department.
8)	-do-	Shri M .Kalita	Additional Secretary, Home Department.
9)	-do-	Shri D.K Sharma	Joint Secretary, Home & Pol, IG Prison.
10)	-do-	Shri S.N Baruah	Joint Secretary, GD Department.

11)	-do-	Shri A.H. Khandaker	Under Secretary
12)	-do-	Shri G. Bhuyan	DIG (Administration).
13)	-do-	Shri J. Singh	AIG (A).
14)	-do-	Shri J.N. Deka	Deputy Director, CD & HS.
15)	-do-	Shri A.J Baruah , IPS	SP Cum Adviser, SFSO, Assam.
16)	-do-	Dr. R. P. Gohain	Director, I/C F. Sc. Laboratory.
17)	-do-	Shri A.B. Md. Eunos, IAS	Secretary, Education (E) Department.
18)	-do-	Sri L.N. Tamuli, IAS	Secretary, H.T. & S. Department.
19)	-do-	Dr. R. Jaman	Secretary, Education Department.
20)	-do-	Sri R. Prasad, IAS	Commissioner, Guwahati Municipal Corporation.
21)	-do-	Sri Sanjay Lohiya, IAS	Commissioner of Taxes.
22)	-do-	Sri P. Baruah	Secretary, Water Resource.
23)	-do-	Sri H.N. Basumatary	Chief Eng., Irrigation.
24)	-do-	Dr. H.K. Sahoo	Director, Higher Education.
25)	-do-	Dr. M.M. Das	Addl. Director, HS (G).
26)	-do-	A. Islam	Addl. Director, Agriculture (Extn.).
27)	-do-	Sri Rohin Sarma	Deputy Secretary, AH & Veterinary & Fishery.
28)	-do-	Dr. A.K. Kakati	Director, Veterinary.
29)	-do-	Dr. A. K. Sarma	Joint Director, ICDP (HQ) A.H. & Veterinary.
30)	-do-	Sabbir Hussain	Additional Secretary, P&RD Department.
31)	-do-	Sri K. Kalita	Joint Secretary, Revenue & DM.
32)	-do-	Dr. Binay Kr. Nath	Director, Elementary Education, Assam.
33)	-do-	Sri P.K. Borah, ACS	Deputy Secretary, S&Y Welfare Department.
34)	-do-	Ms. Kanika Dutta Baruah	Joint Director, Panchayat & Rural Development.
35)	-do-	Sri Bipul Das	Joint Director, Industry & Commerce.
36)	-do-	Dr. H.K. Handique	Deputy Director, Secondary Education.
37)	-do-	Md. A. Ali	Additional, DLR
38)	-do-	Sri Promode Sarma	Assistant. Manager, Industry
39)	-do-	Sri S.K. Dutta	Consultant, TASFC.
40)	-do-	Smti L. Devi	Deputy Director, Panchayat & Rural Development.
41)	-do-	Dr. P.K. Neog	Special Officer, Planning, AH& Veterinary.
42)	-do-	Sri P. Sarma	Superintend O/O DSE.
43)	-do-	Sri B. Deka	Accountant, DGP Office.
44)	-do-	Sri Munindra Bharali	ARO, Elementary Education.
45)	-do-	Sri .K. Chetia	Sr. F.A., Agriculture.

### **XIII. List of Memorandum submitted by public organizations to TASFC:**

Sl No	Name	Designation / Address
1	Shri Badan Chandra Borah	General Secretary, All Assam Civic Bodies Workers Federation.

2	Shri Abinash Bhattacharjee	President, Head Office, Golaghat.
3	Shri Chandan Sarma	General Secretary, Guwahati Municipal Karmi Sangha, G.M.C., Guwahati.
4	Shri K.K. Chetia	Prof. P.O.W. Instt. Jorhat.
5	Shri Manik Bhuyan	Employee, Dibrugarh M.B.
6	Shri Balendra Bharali	Ex- Deputy Mayor, Guwahati Municipal Corporation, Near Red Cross Hospital, Chandmari, Guwahati.
7	Col. P.C. Choudhury	Greater Guwahati Citizens Co-ordination Committee.
8	Smti. Shilpi Sarkar	Assisstant Teacher, N. Vidyapith Railway H.S. School, Maligaon.
9	Shri Mihir Ranjan Sarkar	Barpeta Road, Khairabari, Assam
10	Shri Pratap Bhattacharjee & Others	Retd. Employees of Karimganj Municipality.
11	Dhubri Municipal Employees Union	Dhubri, Assam.
12	Sri P.K Bhattacharyya	Ex-Secretary General, ABITA, Tezpur.

Commissioner & Secretary, U/O  
Finance Department (Sri H.S. Das, IAS)

A virtual time table has been laid down in the Twelfth Finance Commission's Report at paragraph 8.55(ii) of pages 158-159. If this time table were adhered to the Third Assam State Finance Commission (TASFC) should have commenced work on a date prior to 01.01.04. However, the Cabinet decision to appoint TASFC was taken on 24.01.06. The relevant notification was issued on 06.02.06. Due to non-conformity of this notification with the statutory requirements under section 3 of the Assam Finance Commission (Miscellaneous Provision), Act, 1995 and later the time taken in completing the process of General Election a fresh notification reconstituting TASFC could be issued only on 03.07.06 TASFC could formally assume office on 01.08.06. Later, the Chairman was provided with an office chamber on 28.08.06.

During the last 4 months TASFC has made valiant attempts and completed the work as shown in the accompanying annexure-I. However, a stupendous amount of work is still to be done as shown in annexure-II.

The main hurdle in this connection has been the absence of original grass root level data from the Panchayati Raj Institutions (PRIs) and the Urban Local Bodies (ULBs). The Eleventh Finance Commission of India had provided grant-in-aid for preparation of a data base. But the Government of Assam (GOA) could draw only half the amount of grant. Again, out of this it appears that two third of the amount meant for PRIs (Rs.4.33 crore) has been already utilized by P&RD Department for strengthening of data base at the HQ! The remaining amount of Rs.2.16 crores also has not yet been released by P&RD Department to PRIs. Out of the grants under database allocated by the Twelfth Finance Commission an amount of Rs.3.01 crores has been made available to P&RD Department during 2005-06. It is understood that nothing out of this amount has as yet been given to PRIs. That is why grass root level data is not available and a data base, as recommended by the Central Finance Commissions, is practically non-existent. (See annexure-III)

It is realized that under article 280(bb) and 280(c) of the Constitution TASFC's recommendations will be the basis on which the measures needed to supplement the resources of PRIs and ULBs would be recommended by the Thirteenth Finance Commission of the country, which will be notified probably in November, 2007. This Commission is likely to take the 2007-08 actuals and the 2008-09 B.E. as bases for their projections of revenue and expenditure and also their recommendations regarding devolution and grants in aid to the states. It is therefore essential that PRIs and ULBs have their independent windows in the annual Assam State Budgets from 2007-08 onwards.

TASFC is conscious of this Constitutional requirement. But it has to cope with the hurdles it is facing in preparing its Report. Taking note of both the above situations and with the object of assisting the State Government to be ready for the Thirteenth Finance Commission TASFC proposes to make its recommendations in the following sequence:



- (1) A Preliminary Report by 28.02.07 for inclusion of PRI and ULB figures by supplementary demands for 2006-07 and by annual budget for 2007-08. The PRI and ULB windows will then be initiated in BE 2007-08. The terms of reference (TOR) touched will be limited to 1(a) (i). Since basic data from all PRIs and ULBs may not be available this Preliminary Report will have to be based on figures to be obtained from various departments.
- (2) An Ad Interim Report by 31.12.07 based on data obtained from PRIs and ULBs; expenditure figures from State Government Departments which will by that time, it is expected actually transfer by function, functionaries and financial allocations all 29 subjects to PRIs under the 11th schedule of the Constitution and all 18 subjects to ULBs under the 12th schedule of the Constitution; and the devolution factors from the Department of Economics and Statistics which has been asked to carry out an exercise and prepare the same after obtaining and putting in figures from various departments and for which it will require quite some time after receipt of relevant data from the concerned departments. This Report will be based on population figures of 2001 ( as desired by GOA in TOR No. 4); the reduced PRI and ULB figures after the creation of BTC and the figures of natural resources to be newly worked out. The figures used by the Second Assam State Finance Commission have become obsolete and irrelevant after the population census of 2001, changes of areas and number of PRIs and ULBs after BTC and changed situation of natural resources after almost a decade.
- (3) The Final Report by 31.07.08 by which time it is expected that various studies commissioned regarding training, staff requirement, revamping of the delivery system, office buildings, cesspool, assignment and devolution of taxes and duties etc, will be over and TASFC's views on all the TORs will be firmed up.

It is, therefore, suggested that TASFC is given time up to 31.07.08.

If the Report is submitted in three installments as outlined above GOA will be facilitated in furnishing its inputs to the Thirteenth Finance Commission in proper manner and in time.

If, however, TASFC is not given sufficient time and hustled into submitting an immature Report without proper examination of all aspects as per its TOR then there is danger that the Thirteenth Finance Commission might turn it down/reject as perfunctory and not done in conformity with the comments/remarks made by the Twelfth Finance commission in chapter 8 of its Repot. The loss will then be that of GOA.

It may be mentioned in passing that the Twelfth Finance Commission had quoted the Union Ministry of Rural Development's comments on a few issues related to PRIs including the following: "xii) poor quality of SFC Reports; xiii) The casual manner in which SFCs are constituted."

The following facts are also advanced for consideration of the above proposal of submitting TASFC's Report in three instalments:

- (1) The Twelfth Finance Commission laid down a 2 year term for State Finance commissions. (Para 8.55(ii) at pages 158-159)
- (2) The Second Assam State Finance Commission took 2 years 3 months for submitting its Report. (58 meetings)
- (3) Most State Finance Commissions are reported to have been given 2 year terms. Many of the states have good data bases. Assam's data base is almost non existent. These Commissions are unlikely to submit their Reports before the Thirteenth Finance commission of India has been appointed.

In view of the above and pending a final decision by the state Cabinet, GOA may consider whether TASFC should carry on with its work without interruption beyond 31.12.06.

Sd/-  
(H.N. Das)  
Chairman,  
Third Assam State Finance Commission,  
Dispur

Copy along with copies of Annexure I & II to  
Sri S. Kabilan, IAS, Chief Secretary to the  
Government of Assam, Dispur for information and necessary action.

Sd/-  
(H.N. Das)  
Chairman,  
Third Assam State Finance Commission,  
Dispur

NB: All Annexure referred to here may be seen in the Ad-Interim Report.



**AD INTERIM**  
**REPORT**  
**OF**  
**THE THIRD ASSAM STATE FINANCE COMMISSION**  
**(2006-2011)**

**Office of the Chairman**  
**Janata Bhawan, Dispur Secretariat (Old)**  
**Guwahati**  
**(31-03-2007)**

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### **1.1.1. APPOINTMENT OF THE THIRD ASSAM STATE FINANCE COMMISSION (TASFC)**

- 1.1.1.1 The provision for appointment of State Finance Commission (SFC) is laid down under Articles 243 I and 243 Y of the Constitution of India, which directs the Governor of a State to constitute, within one year from the commencement of the 73<sup>rd</sup> and the 74<sup>th</sup> constitutional amendments, and thereafter at the expiration of every fifth year, a State Finance Commission (SFC) to review the financial position of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State. These articles also lay down that the Commission shall make recommendations to the Governor who shall cause every recommendation made by the Commission, with an explanatory memorandum as to the action taken thereon, to be laid before the State Legislature.
- 1.1.1.2. In terms of the aforesaid provision, the First Assam State Finance Commission was constituted on the 23<sup>rd</sup> June, 1995 covering the five year period from the 1<sup>st</sup> April, 1996 to the 31<sup>st</sup> March, 2001. This was followed by the constitution of the Second Assam State Finance Commission on the 18<sup>th</sup> April, 2001, covering the five year period from the 1<sup>st</sup> April, 2001 to the 31<sup>st</sup> March, 2006. The present SFC, which is the third in order, was originally appointed vide notification No. FEA 182/2005/375 dt the 6<sup>th</sup> February, 2006, (copy of notification is at annexure-1). However, due to non-conformity of this notification with the statutory requirements under section 3 of the Assam Finance Commission (Miscellaneous Provisions) Act, 1995 and later the time taken in completing the process of general election to the State Assembly, a fresh notification No. FEA 266/2005/65, reconstituting Third Assam State Finance Commission (TASFC), could be issued only on the 3<sup>rd</sup> July, 2006 (copy at annexure- 2).
- 1.1.1.3. Shri H.N.Das, IAS (Retd), Ex Chief Secretary to the Government of Assam (GOA) was appointed as the Chairman of the Commission. The following

were appointed as the members of the Commission vide notification No.FEA.266/2005/65, dated the 3<sup>rd</sup> July, 2006.

i) Shri S.L.Mewara, IAS Member

Commissioner & Secretary,

Panchayat and Rural Development Department.

ii) Shri Biren Dutta, IAS Member

Commissioner & Secretary,

Urban Development Department.

iii) Dr Ashish Bhutani, IAS Member

Secretary, Guwahati Development Department.

iv) Shri K.V. Eapen, IAS Member-Secretary

Commissioner & Secretary,

Finance Department.

1.1.1.4. Sri G.D.Tripathi, IAS was appointed as the Secretary to the Commission vide notification No.FEA 266/2005/80 dated the 25<sup>th</sup> July, 2006 in place of Sri H. N. Sarma who had been appointed earlier (copy at annexure -3). Shri Davinder Kumar, IAS, Commissioner and Secretary, Panchayat and Rural Development Department was appointed as Member in place of Shri S. L. Mewara, IAS after his transfer from the post of Commissioner and Secretary, P&RD Department vide notification No. FEA.266/2005/Pt-I/5 dt. 16/3/2007 (copy at annexure-4).

1.1.1.5. TASFC could formally assume office on the 1<sup>st</sup> August, 2006. Later, the Chairman was provided with an office chamber on the 28<sup>th</sup> August, 2006. The other staffs were appointed in course of time. The Finance (Economic Affairs) Department was asked to provide secretarial and research assistance to TASFC.

1.1.1.6. TASFC was originally asked to make its report available by the 31<sup>st</sup> December, 2006 vide notification No.FEA 182/2005/375 dated the 6<sup>th</sup> February, 2006. The Report was to cover the period of five years from the 1<sup>st</sup> April, 2006 to the 31<sup>st</sup> March, 2011. Despite reconstitution of the TASFC and the elapse of more than 6 months since the Cabinet decision had been taken to constitute the Commission the original time frame for submission of the report was retained unchanged. Therefore, keeping in view the recommendation of the Twelfth Finance Commission of India at para 8.55 (ii) of their report, TASFC wrote to GOA suggesting extension of time up to 31-7-2008 (copy of letter at annexure -5). On receipt of the above cited letter and after due consideration of the prevailing situation, GOA extended the tenure of TASFC up to 31-12-2007 with the stipulation that a preliminary report may be submitted by 31-3-2007. (Copy of notification is at annexure-6).

### **1.1.2. TERMS OF REFERENCE (TOR)**

1. The TOR, as mandated, is reproduced below:
  - (a) “The principles which should govern
    - (i) The distribution between the State of Assam and the panchayats/ municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them and the allocation between the panchayats / municipalities at all levels of their respective shares of such proceeds, after taking into account the transfers that are to be made by the State of Assam to the Autonomous District Councils constituted under the Sixth Schedule of the Constitution;
    - (ii) The determination of the taxes, duties, tolls and fees, which may be assigned to, or appropriated by, the panchayats/ municipalities;
    - (iii) The grants-in-aid to the panchayats/ municipalities from the Consolidated Fund of the State;
  - (b) The measures needed to improve the financial position of the panchayats/ municipalities with special emphasis on rationalization of properties tax, collection of user charges and innovative realization methods.
  - (c) Examine the feasibility and make recommendations on raising of resources by the urban local bodies through issuance of bonds.
  - (d) Examine the feasibility and make recommendations on creation of urban infrastructure and other civic amenities by the Urban Local Bodies through public-private partnership and exploring avenues of viability gap funding;
  - (e) Any other matter referred to the State Finance Commission by the Governor in the interests of the sound finances of the panchayats/municipalities.
2. The Commission may make an assessment of (a) the actual debt position of each of the Local Bodies on 31-3-2005 and (b) estimated debt position of Local Bodies as on 31-3-2006 and suggest suitable measures relating to the debts as



are deemed necessary, keeping in view the financial requirements of the State Government also.

3. In making its recommendations, the Commission shall have regard, among other Considerations, to:-
  - (i) The objective of balancing the receipts and expenditure on revenue account of both Local Bodies as a whole and the State Government and each Local Body;
  - (ii) The resources of the State Government and demands thereon, in particular, on account of expenditure on maintenance of law and order, civil administration, debt servicing and other committed expenditure;
  - (iii) The revenue and the resources of the Local Bodies for the five years commencing on 1<sup>st</sup> April, 2006 on the basis of the level of the collection made during 2004-05 from taxes, duties, tolls, fees, cess etc. levied by them;
  - (iv) The potential for raising additional revenue from the existing sources available to them; and
  - (v) The scope for better financial management consistent with efficiency and economy in expenditures.
4. In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of the latest Census available in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.
5. The Commission shall indicate the basis on which it has arrived at its findings and make available the Local Body wise estimates of receipts and expenditure.”

### **1.1.3 ADMINISTRATIVE ARRANGEMENTS.**

- 1.1.3.1 In the absence of a permanent State Finance Commission (SFC) Cell in the Finance Department, Finance (Economic Affairs) Department was given the task of assisting the TASFC. The existing staff of Finance (Economic Affairs) Department is so deeply engrossed with their normal functions that they could not spare much time for assisting the Commission. Initially, the nodal department is expected to provide SFCs with the preliminary records such as the number of local bodies in each tier with their area, population, usual source of income and obligatory expenditure. This type of preliminary records are not maintained at all. In this context the observations of the Twelfth Finance Commission are pertinent. It observed that the collection and collation of data need to be done constantly and that data would need to be made available to the SFC as and when it is constituted. They recommended that a permanent SFC cell in the Finance Department of each State should be set up. The first and the second SFCs of Assam also made similar recommendations. Much of the difficulties and delay now encountered by TASFC could have been avoided had there been a permanent SFC cell in the Finance Department of the State. However, TASFC is grateful to the handful of officers who provided both secretarial and research assistance to it. The Member Secretary of TASFC was simultaneously the Commissioner & Secretary to GOA in the Finance Department and was also specially assigned with the co-ordination duty of the Chief Secretary's office. He has been subsequently relieved of the latter job but his responsibilities increased in the Finance Department. The Secretary of TASFC is the Joint Secretary to GOA and has to perform the onerous duties of the Managing Director, Assam Financial Corporation in addition. He was obligated to be away for long periods as Central Election Observer in Arunachal Pradesh and then in Punjab. However, in spite of such aberrations TASFC continued to function with the sincere assistance and cooperation of all concerned including particularly the Member-Secretary and the Secretary.

### **1.1.4 THE APPROACH**

- 1.1.4.1 TASFC would like to lay adequate stress on the need to augment the capacity building of PRIs and ULBs. In this regard ideally the devolution of fund should precede capacity building. Again, capacity building is invariably related to functional responsibilities. With a view to imparting greater degree of fiscal decentralization, it is essential to identify initially the functional responsibilities of different tiers of PRIs and ULBs. Once the functional responsibilities are clearly identified, appropriate revenue assignment can be easily designed. It is imperative to ensure at the local level a minimum standard of civic services, like water supply, sanitation, primary health, primary education, good roads etc, to the citizens so that they do not feel discriminated because of the choice of their residential location. The estimates of requirements of funds of the local bodies have to be made on the basis of such essential services, which they are expected to provide.
- 1.1.4.2 Though PRIs and ULBs are late entrants as constitutional entities in our federal democratic structure their action or inaction is likely to affect the welfare of the people more directly and severely than the action or inaction of either the States or the Union Government. It is, therefore, imperative to place them on sound financial footing.
- 1.1.4.3 It should be the endeavour of TASFC to strike a dynamic balance between the needs and available resources of the different tiers of government so as to sustain and accelerate the process of development and welfare of the state as a whole.

### **1.1.5 METHODOLOGY**

1.1.5.1 The major hurdle faced by TASFC in evolving a suitable methodology has been the absence of original grass root level data pertaining to both PRIs and ULBs. There exists no centralized agency in the state for collection and compilation of comprehensive financial data in respect of PRIs and ULBs. There is no mechanism in the Department of Panchayat and Rural Development (P&RD) and the Department of Urban Development (UDD) for monitoring, coordination and integration of whatever limited data/information is available. It may be mentioned that the Eleventh Finance Commission (EFC) had provided substantial amounts for creation of local body database. It has been gathered that GOA could avail hardly about 50 percent of the recommended grants and that the major portion of it has been utilized for up gradation of database at the HQs. Probably that was not the intention of EFC. What comes as a rude shock is the failure of “the HQs” to immediately provide the data required by TASFC. Meanwhile, the grants recommended by the Twelfth Finance Commission (TFC) for this purpose have also started flowing. But no amount till now has been allowed to percolate down to the grass root levels except that SMC computers have been centrally purchased and sent to PRIs. These are yet to be used. That is why grass root level data are not available and a database as perceived by EFC is practically non existent even now. TASFC had to remain satisfied with whatever data could be provided by the concerned Departments.

1.1.5.2 For designing a suitable fiscal package for the local bodies the first and foremost requirement is the availability of primary data concerning their sources of revenue and the levels of expenditure for

each item. Being handicapped by non-availability of grass root level data TASFC has been making efforts to obtain the primary grass root level data through the questionnaires method. For this purpose questionnaires have been designed covering the functional and financial aspects of the local bodies and circulated to all concerned. Regular interactions with the elected representatives and official functionaries of the local bodies have been made with a view to getting first hand information about their functioning. These efforts are continuing.

### **1.1.6 MAJOR ACTIVITIES**

- 1.1.6.1. Although the Chairman, TASFC formally assumed office on the 1<sup>st</sup> August, 2006, TASFC became functional only from early September, 2006 as the Chairman was given an office chamber only on the 28<sup>th</sup> August, 2006. As mentioned earlier, the initial difficulty faced by TASFC was the non-existence of a permanent set up in the State Finance Department to cater to the requirements of SFC as and when it is constituted. At present there is no State level agency which functions during the interregnum between one SFC and the next. Such an agency is required so that it can be entrusted with the job of collecting, compiling and updating, the relevant data. This would ensure continuity of the process. Despite such formidable lacunae, TASFC, during the last seven months, have made valiant attempts to complete the activities listed in the accompanying annexure-7. Nevertheless, a stupendous amount of work is still to be done as shown in annexure -8.
- 1.1.6.2. At the first instance, TASFC gave wide publicity as to its formation and its TOR through the print media, published in a few English and local language newspapers, seeking views, opinions and suggestions of the members of the public. A set of general questionnaires was also circulated to different categories of people requesting for their views. Altogether twelve meetings of TASFC have been held so far spread over the period from 14-08-2006 to 31-03-2007. In between these meetings important seminars with eminent personalities and functionaries of local bodies were held. A seminar with economists and intellectuals was held on 30.08.06. Another with the representatives of recognized political parties was held on 30-08-06. A meeting followed this on 31.08.06 with the Presidents and CEOs of ZPs, Mayor of Guwahati Municipal Corporation (GMC) and Chairpersons of Municipal Boards (MBs) and Town Committees (TCs.). A separate meeting was held with the Mayor and Councilors of GMC on 26.09.06. Regional workshops were also held. In the meantime, general

and specific questionnaires covering the entire gamut of local body administration were prepared and circulated to all concerned. That these seminars had been of tremendous use in shaping the attitude of local body functionaries towards TASFC is apparent from the fact that some of them are approaching TASFC staff to get clarifications about the modalities of filling up the questionnaires and other matters relating to TASFC. However, the filling up of the questionnaires has not been done in proper manner by most of the local bodies. They are being constantly reminded.

- 1.1.6.3. The first meeting of TASFC underscored the need to improve the financial strength of PRIs and ULBs along with improving the public service delivery system of the local bodies. It noted with deep concern the under performance of PRIs in the matter of own revenue generation and their growing dependence on the State for sustenance. It was observed that the salaries of provincialised PRI staff are being paid out of the Consolidated Fund of the State, which does not auger well for their financial performance or autonomy. It was, therefore, suggested that the expenditure on salaries of such provincialised PRI staff might be treated as devolution to PRIs. In fact, the present arrangement runs counter to the spirit of decentralization as envisaged in the 73<sup>rd</sup> and the 74<sup>th</sup> constitutional amendments. Another observation was that the entry tax imposed in lieu of *octroi* should be shared by the State with the local bodies to augment the latter's resources. Further, ULBs may be authorized to appropriate the professions tax collected within their respective jurisdiction. TASFC is examining all these suggestions.
- 1.1.6.4. The second meeting, *inter alia*, decided that TASFC would commission some studies with the help of consultants.
- 1.1.6.5. The third meeting adopted certain crucial resolutions about constitution of study groups. It was decided that 3 separate consultants would be engaged for making the following studies, under the guidance of Dr. A. Bhutani,

IAS, Project Director, AGPRMP, who also happens to be a member of TASFC.

- i. Feasibility and estimation of grants-in-aid needed for provision of town halls in all the municipalities and town committees, office buildings in all GPs and the repairing, renovation and extension and, if necessary, fresh construction of block offices to accommodate the APs.
- ii. Possibility of raising resources by PRIs and ULBs through revision of rates of taxes and duties.
- iii. A scheme for providing adequate number of cesspool cleaners to all ULBs.

1.1.6.6. Apart from the above, three Status Papers on the finances of PRIs (tier-wise), ULBs and GMC were requested to be prepared by the Commissioners and Secretaries of the concerned Departments. These status papers were intended to record the present state of finances, projection of receipts and expenditure of the next 5 years and the steps needed for strengthening the finances of PRIs and ULBs. The status papers were also required to quantify the funds and functionaries likely to be transferred along with the subjects listed in the 11<sup>th</sup> and the 12<sup>th</sup> schedules of the Indian Constitution.

1.1.6.7. The fourth meeting of TASFC decided to constitute a Task Force for assessment of the training needs of the elected representatives and official functionaries of PRIs and ULBs. The Task Force was expected to finalize the background materials in collaboration with the All India Institute of Local Self Government, Mumbai and NIRD, Hyderabad. It was also decided to hold the required workshops at Dibrugarh, Bongaigaon, Tezpur and Silchar for apprising PRI and ULB functionaries about the method of preparing replies to the questionnaires. For preparation of a composite index for equitable distribution of the divisible pool among the local bodies it was decided to collect data on area and population as per the 2001 census



in respect of each local body from the General Administration Department (GAD).

- 1.1.6.8. The fifth meeting of TASFC decided that the Chief Secretary be requested to take steps for constitution of the Task Force for assessing the training needs. Chairman TASFC wrote a D.O. letter No.TASFC/2006/training/01 dated the 21<sup>st</sup> November 2006 to the Chief Secretary. No reply has been received to this letter as yet. This meeting also finalized the dates for holding the required workshops at Bongaigaon and Tezpur.
- 1.1.6.9. The subsequent meetings of TASFC reviewed the progress of work. It was observed in the eighth meeting that although there are good infrastructure facilities locally available at Guwahati in SIRD and NIRD for the training of elected representatives and staff of PRIs, no such facilities are available for the elected representatives and staff of the ULBs. As such, Chairman, TASFC, desired that steps be taken for setting up of a branch of the All India Institute of Local Self Government, Mumbai at Guwahati for imparting training to the elected representatives and staff of the ULBs.
- 1.1.6.10. The eighth meeting of TASFC took note of the extension given to TASFC. It was decided to adhere to the time table laid down therein (copy of letter at annexure 6).
- 1.1.6.11. The ninth meeting of TASFC accepted the suggestion made by the Task Force under the Chairmanship of Sri Sanjay Lohia, IAS about training of PRI personnel. Dr. A. Bhutani intimated that contacts have been established with the All India Institute of Local Self Government in Mumbai regarding training of ULB functionaries. Another decision was to explore the possibility of having a sample survey, as was done by the Madhya Pradesh Government, because grass root level figures were not available. Secretary, TASFC and Director, P&RD were requested to visit Madhya Pradesh early and to take all steps for holding the sample survey.
- 1.1.6.12. Apart from the activities indicated above, the Commissioner & Secretary, Hill Areas Department had been requested to submit a status paper on the

two District Councils indicating the current status of the Village Councils in the sixth schedule areas. This was required in order to compare the autonomy of these Village Councils vis-à-vis the empowerment made to PRIs and ULBs in the general areas. It was also desired that the position regarding any proposal to extend the provisions of the constitutional amendments in respect of the Village Councils functioning in sixth schedule areas should be ascertained. The status paper is still awaited.

1.1.6.13. The Commissioner and Special Secretary, Public Works Department was requested to furnish the relevant data on the roads and buildings falling within the jurisdiction of PRIs and ULBs which are actually maintained by PWD. The requirement of fund annually for the purpose of maintenance and repair of these assets have been assessed by PWD and a report submitted.

1.1.6.14. Director of Economics & Statistics, Assam had been assigned the job of constructing a composite index to ensure equitable distribution of the divisible pool among the different tiers of PRIs and ULBs. This entailed collection of relevant data on area and population of PRIs as per the 2001 census and data on infrastructure index in respect of the ULBs. This task has been just completed

### **1.1.7 PROGRESS ACHIEVED**

- 1.1.7.1. Against the activities initiated by TASFC, the progress achieved so far cannot be said to be at all satisfactory. As the local bodies, particularly PRIs, are nascent institutions, most of which again are acutely understaffed, it is beyond their capacity to take holistic decisions. As of now, replies to the questionnaires on PRIs have been received only from three districts. These replies are partial, not adequate and not in the manner asked for. Filled in questionnaires from ULBs are yet to be received. The status paper on District Councils from the Commissioner and Secretary, HAD is still awaited. The collection of relevant data for construction of the composite index by the Director of Economics and Statistics has been just completed.
- 1.1.7.2. The status papers on present state of finances of PRIs, ULBs and GMC have been received from the concerned departments. These have been studied by TASFC.

### 1.1.8 STATUS OF PRIs

- 1.1.8.1. The status paper on PRIs submitted by P&RD stated that there are now 20 Zilla Parishads (ZPs) coterminous with 20 plain districts of Assam. The Anchalik Panchayats (AP), coterminous with the development blocks, is 188 in numbers after abolition of 15 APs falling within the jurisdiction of the Bodoland Territorial Area Districts (BTAD). The total number of Gaon Panchayats (GPs) is now 2223 after abolition of the GPs under BTAD. As per provisions of the Assam Panchayat Act, 1994, the numbers of elected representatives of the PRIs are stated to be as follows:

SI No	Name of Functionaries	Number
1	President ZP	20
2	Vice President ZP	20
3	Members ZP	400
4	President AP	188
5	Vice President AP	188
6	Members AP	1847
7	President GP	2223
8	Vice President GP	2223
9	Members GP	20007
	Total	27116

- 1.1.8.2. The Status Paper reflects only the current state of finances of the PRIs without taking into consideration the fund and functionaries that are supposed to be transferred to them from the line departments along with the subjects listed in the 11<sup>th</sup> schedule. Although activity mapping has

been reported to be done long back in respect of several departments, the consequential devolution of fund and functionaries are yet to take place. The latest development in this regard is that in a meeting taken by P&RD department recently and chaired by the Minister of Revenue, all the departments have been urged again to issue notification by the 7<sup>th</sup> February, 2007 indicating functions and posts to be transferred to different tiers of PRIs, specifying the responsibilities of the officials against the activities transferred. However, the target date so given is already over without any trace of compliance whatsoever. Even the merger of District Rural Development Agencies (DRDAs) with the ZPs, which was to have taken place by the 1<sup>st</sup> January 2007, is yet to be done.

- 1.1.8.3. The Status Paper reveals poor performance by PRIs in respect of internal resource mobilization comprising both tax and non-tax revenues. The data on revenue collection is in annexure-9. This shows the aggregate collection by PRIs (tier- wise) from tax and non-tax sources for the three years from 2003-04 to 2005-06. The data furnished are too aggregated in nature and do not provide the component -wise break up of collection from tax and non-tax sources. In the absence of item- wise details, TASFC cannot properly assess the extent to which PRIs have exploited the sources of revenue allocated to them under the 1994 Act and the Rules framed there under. Moreover, collection from tax revenues is almost negligible varying from Rs.7 lakhs to Rs.8 lakhs for all the tiers taken together. Collection from non-tax revenue is of the order of Rs.7 crores. The non-tax revenues are mostly derived from settlement of hats, ferries and fisheries. The prevailing procedure is that hats, ferries and fisheries are settled by the APs when the yearly sale value is less than rupees one lakh. Those having sale value of more than rupees one lakh and less than rupees three lakhs are settled by the ZPs. The sale proceeds are apportioned at the rate of 20 percent to the ZPs and 40 percent each to APs and GPs. The latest available actuals of 2005-06 show that the combined collection of all tiers of PRIs is Rs.8.84 lakhs against tax

revenue. As far as non-tax revenues are concerned the total collection is Rs.777.75 lakhs. Moreover, the past trend of growth is also very nominal. In view of this, a modest annual growth of 5 percent has been assumed over the actual of 2005-06 for arriving at the estimated collection of 2006-07 and 2007-08. This exercise will, however, need further scrutiny.

1.1.8.4. By and large, wage bill constituted the major item of non-plan revenue expenditure of PRIs. As per present dispensation, the salaries of provincialised Panchayat staff are met out of the Consolidated Fund of the State. This is not only prejudicial to the functional autonomy of PRIs, but casts an adverse reflection on the financial performance of the State as well. As per staffing pattern laid down in the Assam Panchayat (Administrative) Rules, 2002, the requirements of Grade-III and Grade – IV staff, other than chief executives of ZPs and APs, are placed at 8533 for all tiers of PRIs. Against the approved pattern, the present sanctioned strength is 5087. The sanctioned posts, however, include posts of Assistant Engineers for the ZPs, which is contrary to the provision of the approved pattern. Again in some cases sanctioned posts are much in excess of the requirement as per the approved pattern. It will, therefore, be necessary to examine whether inter-tier and intra-tier adjustments to fall in line with the approved staffing pattern would be necessary. This would also have to be considered in the backdrop of the tremendous increase in the workload of PRIs.

1.1.8.5. Against the sanctioned strength (5087) the staff in position now is 4146. The financial involvement in 2005-06 for payment of salary to the existing staff works out to Rs.4026.39 lakhs. Assuming an annual growth of 8 percent, the requirement of fund for payment of salary for 2006-07 and 2007-08 will be Rs.4348.50 lakhs and Rs.4696.37 lakhs respectively. The number of vacant posts vis-à-vis the sanctioned posts is 855. If all these vacant posts are filled up by 2007-08, the additional requirement of fund for that year will be Rs.655.29 lakhs.

- 1.1.8.6. If all the vacant posts are filled up, the gap that will remain between the approved staffing pattern and the sanctioned posts will be 3446. For filling up all these posts as per the approved staffing pattern the additional requirement of fund is estimated at Rs.2450.24 lakhs in 2007-08. Thus, the additional financial burden per year for filling up the existing vacancies as well as creation of new posts, as per norms prescribed in the Rules, is estimated at Rs.3105.53 lakhs (Rs.655.29 lakhs +Rs.2450.24 lakhs). In view of the tremendous increase in the workload of PRIs of all the three tiers it is absolutely essential that all the posts as per the approved staffing pattern be filled up immediately. This will enable PRIs to function properly and implement all the development schemes and programmes for which the Government of India (GOI) has made huge financial allocations. During 2007-08, however, the recruitment process will take some time and therefore full fund provision need not be made in the Budget. It would be enough if half the annual requirement of Rs.3105.53 lakhs i.e. Rs.1552.76 lakhs is provided during 2007-08. The detailed break up is shown in annexure 10.
- 1.1.8.7. The next important item of non-plan revenue expenditure for PRIs is the remuneration and sitting allowances of the non-official members. The Assam Panchayat (Administrative) Rules, 2002, prescribes the rates of remuneration and sitting allowances of the President, Vice President and Members of each tier. The expenditure is to be met from out of the own resources of PRIs. Sitting allowance, however, is admissible only to the members. The President and the Vice President are not entitled to it. The rate is equivalent to the amount of daily allowance admissible to each as on tour. Besides, traveling and office expenses of each tier of PRIs have been estimated on the basis of lump sum amount for each tier. The details are at annexure- 11.
- 1.1.8.8. Training is a vital input for augmenting the capacity of functionaries of all categories. As requested by TASFC, the Director, State Institute of Rural

Development (SIRD) submitted a proposal underlining the areas where training is needed along with financial implications. The Task Force of which Shri Sanjay Lohia, IAS was the Chairman examined the SIRDs' proposal seeks to cover all the elected representatives and the official functionaries of all tiers of PRIs as well as the functionaries of the line departments. The number of trainees corresponds to the number of elected representatives and official functionaries other than grade IV employees. The rates, duration and number of courses and the cost of traveling etc. have been fixed as per guidelines formulated by the Union Ministry of Rural Development & Poverty Alleviation. Apart from basic training, it also includes training of Accountants in computerization of accounts, training in computer application for selected members of APs and GPs, exposure visits, training outside the State, camps for the Gram Sabha members and up gradation of training infrastructure and faculty support. The total financial implication for imparting training and upgrading the facilities are estimated at Rs.4728.69 lakhs. The funding pattern of training being 75:25 between the Centre and the State, one fourth of this amount i.e. Rs.1182.17 lakhs will devolve on GOA. It would not be possible to accomplish the task in a single financial year. As such the amount is spread over the remaining period of four years from 2007-08 onwards. For 2007 – 08 an amount of Rs. 295.54 Lakhs shall be given as grant. The details are at annexure-13.

- 1.1.8.9. On the basis of the foregoing computation of revenue receipts and non-plan revenue expenditure, the non-plan revenue gap of the PRIs has been estimated for the year 2007-08 as Rs.28.92 crores. For 2006 – 07 also the gap has been worked out. But this is only for reference and not for actual budgetary allocation. This is shown in annexures –13 and 14.



### **1.1.9 STATUS OF GMC'S FINANCES**

- 1.1.9.1. The Guwahati Municipal Corporation (GMC) is the premier municipal body in the entire North East. It was constituted under the Guwahati Municipal Corporation Act, 1969. It came into being on the 15<sup>th</sup> February, 1974. The total area of GMC is 216 sq km. It has a total population of 8, 08,024 as per the 2001 census. Out of this 4, 41,347 are males and 3, 66,874 are females. The decadal growth rate of population from 1991 to 2001 is 38 percent. As per survey conducted in 2001, the number of slums in GMC is 8. The GMC has 5 divisions, 23 zones and 63 wards.
- 1.1.9.2. As per materials submitted in the status report, the sources of finance of GMC are its own tax and non-tax revenues apart from assigned revenues and grants-in-aid from GOA. In the category of tax revenue, the main source is property tax including tax on urban immovable property. Other sources of tax revenue are tax on vacant land, tax on carriage and animals, tax on advertisement and trade license fees. After abolition of check gates and the parking places for commercial vehicles by government order dated the 12<sup>th</sup> March 2003, the main source of non-tax revenue of GMC is collection from the markets. These apart, non-tax revenues are collected from water rates, building permission fees, bus/car stand fees, tourist bus fees, fairs and festivals and fines and penalties. Assigned revenues from GOA are in the shape of share of motor vehicle tax, entertainment tax and surcharge on stamp duty. Besides, GOA gives grants-in-aid for general and specific purposes. The actual collection of tax and non-tax revenues by GMC in 2005-06 was Rs.2295.70 lakhs. For arriving at the estimates of subsequent years, a growth rate of 10 percent has been applied on the actual collection of 2005-06. The statement of revenue receipts of GMC is at annexure -15.
- 1.1.9.3. Payment of salaries and wages constituted the major item of non-plan revenue expenditure of GMC. The total number of sanctioned posts under different categories in GMC is 3639. Out of the sanctioned posts, the staff in position is 2668, leaving 971 posts vacant. The financial implication for payment of

salaries and wages in 2005-06 was Rs.2704.99 lakhs. The situation is grim indeed. Their own revenues do not even cover the expenditure on salaries. A large part of salary, comprising dearness allowance, terminal benefits and contributions to CPF are in arrear. Their own revenues plus the share of taxes received from GOA covers the salaries leaving precious little for operation and maintenance expenditure. GOA bailed them out in 2005-06 by providing a grant-in-aid of Rs.5 crores for meeting the CPF liability and another Rs.2 crores for other purposes. The 2006 – 07 State Budget had kept a provision of Rs.10.35 crores as grants-in-aid to GMC. Taking the actual amount spent on salary in 2005-06 the requirement of fund for salary during 2006-07 and 2007-08 has been projected with an annual increase of 8 percent. The other expenditures relating to operation & maintenance, materials, vehicles etc. have been allowed a 10 percent growth rate considering the need to maintain essential services. Apart from this, a staggering sum of Rs.4839.93 lakhs has been accumulated as outstanding liabilities of GMC comprising of Rs.3699.00 lakhs as pending salary, dearness allowance, group insurance scheme and gratuity; Rs.694.34 lakhs as pending supplier's bills and Rs.446.59 lakhs as pending energy bills. To enable GMC to open with a clean slate, these amounts need to be liquidated once for all. The employees' dues totaling Rs.3699.00 lakhs should be cleared immediately during 2007-08. The suppliers' bills and the energy bills should also be cleared by GMC raising additional resources and collection of arrear, which are due to GMC. GMC has shown Rs.804.00 lakhs as receivable to them from (i) property tax on private holdings (ii) trade license fees and (iii) property tax on ASEB's holdings. Even if a part of this amount can be realized it should be possible for GMC to meet part of their pending supplier's and energy bills. Any remaining gap should be filled up by additional resource mobilisation. The details are at annexure-16. The statements of non-plan revenue expenditure of GMC are at annexure-17 and that of non-plan revenue deficit is at annexure-18.

### **1.1.10 FINANCIAL POSITION OF URBAN LOCAL BODIES**

- 1.1.10.1. The Urban Local Bodies (ULB) comprising Municipal Boards (MBs) and Town Committees (TCs) in Assam are governed by the provisions of the Assam Municipal Act, 1956, as amended from time to time. At present there are 29 MBs and 58 TCs in Assam. Out of these 28 MBs and 43 TCs are in the general areas, 1 MB and 15 TCs are in the sixth schedule areas. Again, within the sixth schedule areas, 1 MB and 5 TCs are in BTC area, 6 TCs in Karbi Anglong district and 4 TCs in North Cachar Hills district. The urban population of Assam as per the 2001 census is 34.39 lakhs against the total population of 266.56 lakhs for the State as a whole. The percentage of urban population in Assam is 12.90, the all India percentage being 27.78.
- 1.1.10.2. The status paper on finances of ULBs, as submitted by the Directorate of Municipal Administration, Assam centers around the current state of affairs of ULBs without taking into account the fund and functionaries that are supposed to be transferred along with the subjects listed in the 12<sup>th</sup> schedule of the Indian Constitution. The main sources of income of ULBs are: internal revenue mobilization by them through tax and non-tax measures, supplemented by assigned revenues from the State in the shape of share of motor vehicle tax and occasional grants-in-aid. By and large, taxes collected by ULBs consist of holding tax, urban immovable property tax, water tax, tax on private markets, license fees etc. Non-tax revenues are mostly collected from fees, fines and rent. The amount of tax revenue collected by ULBs in 2005-06 was Rs.1137.89 lakhs. This has been adopted as the base and projected at 10 percent for arriving at the estimates of the next two years. In the category of non-tax revenue, the bulk of the collection is from fees and fines. The total yield from non-tax revenue in 2005-06 was of the order of Rs.1506.59 lakhs and this has been projected at an annual growth rate of 10 percent for the next two years. The statement of revenue receipts of the ULBs is at annexure -19.

1.1.10.3. On the expenditure side, the major item of expenditure of ULBs is payment of salaries and wages to the employees. Unlike PRIs, ULBs do not have any prescribed staffing pattern nor do they get budgetary support from GOA for the purpose of salary. As a result, the number of staff varies from unit to unit depending on their need and capacity to pay. The composition of staff at present are Grades I, III & IV apart from Muster Roll. Grade I includes only the technical posts such as Assistant Executive Engineer and Assistant Engineer. Grade III posts include Superintendent, Head Assistant, Accountant, Market Inspector, Sanitary Inspector, Tax Daroga, Assistant Tax Daroga, Upper Division Assistant, Lower Division Assistant, Typist etc. Grade IV posts include plumber, electrician, pump driver, mistri, driver, peon etc. Muster Roll labourers are engaged on fixed pay. The total number of employees of ULBs at present is 3725, out of which 2008 are regular employees having time scales of pay and 1717 are muster roll labourers at fixed pay per month. The actual expenditure on salary and wages of ULBs was Rs.1911.27 lakhs in 2005-06. The actual collection of revenue from own sources by ULBs in 2005-06 was Rs.2644.48 lakhs. Thus, a little over 72 percent of their own revenues were spent on payment of salaries and wages. On top of this, accumulated arrears on account of salary and contributory provident fund (CPF) is reported to be Rs.1531.19 lakhs. For the purpose of projection an annual growth rate of 8 percent has been assumed for expenditure on salaries and wages, over the actual of 2005-06. The accumulated arrears of salaries and CPF need to be liquidated during 2007-08.

1.1.10.4. The other important component of non-plan revenue expenditure of ULBs is the expenditure on operation and maintenance of services. The current level of expenditure against O&M is around Rs.1664.88 lakhs. Considering the crucial importance of O&M expenditure an annual growth of 10 percent has been assumed over the current level for the purpose of projection. The statement of non-plan revenue expenditure of ULBs is at annexure-20. The non-plan revenue deficit of ULBs is at annexure- 21.

### **1.1.11 A PROFILE OF STATE FINANCE**

- 1.1.11.1. TASFC's TOR mandated that while making its recommendations TASFC shall have regard, among other considerations, to the objective of balancing the receipt and expenditure on revenue account of both local bodies as a whole and the State Government (GOA) and each local body. It was also expected that TASFC will look into the resources of GOA and the demands thereon, in particular, on account of expenditure on maintenance of law and order, civil administration, debt servicing and other committed expenditure. The TOR has assigned TASFC the delicate task of recommending devolution of funds from GOA to the local bodies while at the same time keeping in view the financial position of GOA. It is, therefore, imperative to strike a dynamic balance between the needs of the local bodies and the resources as well as the commitments of GOA. Against this backdrop a dispassionate review of the state's finance is necessary.
- 1.1.11.2. That GOA has been passing through a severe resource crunch from the beginning of the 1990 is evident from its revenue and fiscal deficits that are not only chronic but are growing in size and dimension year after year. The persistent budgetary imbalance virtually took a nosedive from 1999-2000 onward and continued unabated up to 2004-05. During 1998-99, the overall position in revenue account showed a nominal surplus of Rs.90.22 crores while on non-plan account exhibited a deficit of Rs.345.32 crores. The fiscal deficit was Rs.338.16 crores. The overall revenue account position, however, gives an illusory picture, particularly in case of Special Category States (SCS). This is so because as per budgetary procedure, the grant components of central assistance for plan, which is 90 percent in case of SCS, are booked under revenue account while the corresponding expenditure thereof are mainly booked under capital account. Therefore, the overall revenue surplus/deficit are not indicative of the realistic position. The non-plan revenue position, however, depicts the real picture. Anyway, the budgetary deficit, which was somewhat modest in 1998-99, started soaring from the next year. In 1999-2000, the overall revenue deficit, non-plan revenue deficit and

fiscal deficit were Rs.1004.73 crores, Rs.1358.42 crores and Rs.1605.82 crores respectively. This uptrend in budgetary imbalance continued up to 2004-05 and a reversal of the situation was discerned only in 2005-06. Annexure-22 summarizes the position.

- 1.1.11.3. The reasons for this critical budgetary imbalance are not far to seek. Broadly speaking this is the inevitable fallout of a chronic mismatch between receipts and expenditure with the former invariably failing to keep pace with the later. The collection from State taxes and non-tax revenue has, no doubt, been growing at a fast speed over the years. For instance, collection from State taxes, which was Rs.982.56 crores in 1998-99, has reached a whopping figure of Rs.3231.79 crores in 2005-06 accounting for a growth of 229 percent over a period of 7 years. As percentage of GSDP, it went up from 3.84 in 1998-99 to 6.99 in 2005-06. In the same period, non-tax revenue went up from Rs. 451.97 crores to Rs. 1459.28 crores recording a growth of 223 percent over 7 years. As percentage of GSDP it went up from 1.77 to 3.16. However, the State's share of Central taxes in the same period went up from Rs.1349.33 crores to Rs.3057.20 crores, registering a growth of 127 percent in 7 years, which is much less compared to the growth of the State's own revenue in the same period. As mentioned earlier despite this impressive performance in revenue mobilization by the State, the overall financial position started decelerating from 1999-2000 onwards. This is so because growth of revenue has not been commensurate with the growth of expenditure. Moreover, expenditure having a broader base compared to the base of revenue, a little percentage variation in expenditure creates a profound impact on the overall situation. Annexure-23 summarizes component-wise tax collection.
- 1.1.11.4. On the expenditure side, the major component of expenditure are salary and wage bills of the employees followed by pensionary liabilities, debt servicing, cost of maintenance of law and order in the context of the grim security scenario prevailing in the State, cost of providing social services like education and health, budgetary support to non functional PSUs even to meet their current expenses and implicit subsidies. Above all, the compulsion of

having a larger than required administrative structure to satisfy the aspirations of various ethnic groups has cast a heavy burden on the finances of the State. However, the exponential growth of expenditure in 1999-2000 has been mainly due to the abnormal hike in salary, wages and pension bills in the wake of last pay revision. The major outgo on account of current and arrear liability took place in 1999-2000. The wage bill of GOA which was Rs. 2659.82 crores in 1998-99, shot up to Rs.3311.86 crores in the next year registering a growth of 24.5 percent. Similarly, pensionary liability went up to Rs.518.25 crores from Rs.303.35 crores in the previous year recording a growth of 71 percent in the same period. Interest payment also registered a growth of 84 percent from Rs.520.69 crores to Rs.955.56 crores. Incidentally, the financial year 1999-2000 happened to be the terminal year of the period covered by the award of the Tenth Finance Commission (TFC). TFC had assessed the pre-devolution non-plan revenue deficit of Assam for that year at Rs.1716.76 crores and after devolution of the share of Central taxes; the year was expected to close with a moderate non-plan revenue surplus of Rs.35.67 crores. But in sharp contrast the year actually closed with a non-plan revenue deficit of Rs.1358.42 crores. This means an overall deterioration of Rs.1394.09 crores over the assessment of TFC. Not that this has happened in a particular year in respect of the assessment of a particular Finance Commission. Instances are many with this kind of asymmetry between the assessment of the successive Finance Commissions and the actual position. While the target set by the Finance Commission in respect of revenue mobilization had, by and large, been achieved by the State, in regard to expenditure the prescribed ceiling had almost always been exceeded. As a consequence the non-plan revenue deficit of the State got escalated over the years. On top of this, the percentage share of Assam in the divisible pool had been gradually declining under the awards of the successive Finance Commissions. Annexures-24 and 25 will indicate the position.

### **1.1.12 LOCAL BODIES AND LOCAL AREA DEVELOPMENT**

- 1.1.12.1. After long stagnation and then slow growth the Indian economy has now started growing at high rates. The growth rate in 2006-07 has been 9.2 percent and the average growth rate has been 8.6 percent during the past three years. The savings rate has climbed to 32.4 percent and the investment rate to 33.8 percent. The per capita income has increased by 7.4 percent in real terms. The manufacturing sector has grown by 11.3 percent and the services sector by 11.2 percent. Only agriculture is lagging behind, the growth rate being an average of 2.3 percent, which is much below the target of 4 percent set in the Tenth Five Year Plan (2002-07). The economic survey for 2006-07 began with the opening remark that “vigorous growth with strong macroeconomic fundamentals has characterized developments in the Indian Economy in 2006-07 so far”.
- 1.1.12.2. Assam’s economy has also started growing at better rates during the past few years. From an average of 2.8 percent in the Eighth and 2.1 percent in the Ninth Five Year plan periods the growth rate has increased to 5.3 percent in 2004-05 and to 5.9 percent in 2005-06. It is expected to be 6 percent during 2006-07. Even then Assam is lagging far behind the all India average growth rate and it is nowhere near the goal of making up the difference between Assam’s per capita income and the all India average.
- 1.1.12.3. Tremendous effort will be necessary to step up Assam’s growth and to improve the creature comforts and the welfare of its people. This will entail a holistic approach to development taking advantage of huge resources made available by GOI. Successive Union Budgets have provided higher and higher allocations for critical areas of the economy to accelerate growth. In the Union Budget for 2007-08, for example, allocations have been stepped up for the Bharat Nirman



programme to Rs.24,603 crores, which is 31.6 percent higher, compared to the previous year. Similarly, for education the hike has been 34.2 percent to Rs.32,352 crores and for healthcare by 21.9 percent to Rs.15,291 crores. In several critical areas very high allocations have been provided such as Sarva Siksha Abhiyan (Rs.10,671 crores), Rajiv Gandhi Drinking Water Mission (Rs.5,850 crores), Integrated Child Development Services (Rs.4,761 crores), National Rural Employment Guarantee Scheme (Rs.12,000 crores), Sampoorna Gramin Rojgar Yojana (Rs.2,800 crores), Swarna Jayanti Gram Swarojgar Yojana (Rs.1,800 crores), Corpus of Rural Infrastructure Development Fund (Rs.12,000 crores), Swarnajayanti Sahari Rojgar Yojana (Rs.344 crores), Jawaharlal Nehru National Urban Renewal Mission (Rs.4,987 crores) and the Backward Regions Grants Fund (Rs.5,800 crores). In fact, the Gross Budgetary Support (GBS), for the plan has been increased from Rs.1,72,728 crores of 2006-07 to Rs.2,05,100 crores in 2007-08. Even the GBS will be supplemented by what is called 'Plan B' for "new initiatives in critical areas" and "Plan C" to tap resources outside the Budget. Specifically, for the North Eastern Region the allocations, culled out from different Ministries and Departments, have been increased from Rs.12,041 crores of 2006-07 to Rs.14,365 crores in 2007-08.

- 1.1.12.4. The information in the foregoing paragraph will show that considerable quantum of funds are available in different sectors from which Assam can benefit. To what extent Assam can tap the funds will depend upon the initiative and capability shown by GOA in preparing project reports and implementing feasible projects. In the enlightened and advanced states a shelf of project proposals are always kept ready for submission to GOI whenever necessary.
- 1.1.12.5. The number of programmes, scheme and projects which PRIs and ULBs are expected to implement is quite large. The amounts

available from GOI under different Central sector and Centrally sponsored programmes and schemes are also huge. It has not been possible to correctly estimate the exact quantum of funds flowing to different PRIs & ULBs on this account because the information asked for is yet to be received from PRIs and ULBs. Meanwhile, a note prepared by the State Institute of Rural Development (SIRD) has commented that “at present yearly allocation of fund under different programmes to each Anchalik Panchayat/Block is between Rs.10.00 crores to Rs.15 crores besides its own resources. The allocations will further increase with devolution of funds of the line departments. Each Gaon Panchayat in the State handles Rs.1.00 crore to Rs.2.00 crores besides its own resources”. These are huge amounts and cannot be handled properly by the existing manpower of the local bodies.

1.1.12.6. In fact, with the increased activities, thrust upon these local bodies, in the wake of initiation of new and revamping of old schemes, they will find it difficult to carry out their duties with the existing staff. Besides there will be substantial increase of workload consequent upon the introduction of the National Rural Employment Guarantee Scheme in more districts along with the other schemes some of which have been mentioned above at paragraph 1.1.12.3. Moreover, the functions of different line departments will be transferred to PRIs when the Constitutional obligations under the Eleventh and the Twelfth Schedules are really fulfilled. SIRD estimates that 20 percent to 30 percent of the Budget of the line departments will have to be transferred to PRIs when the empowerment takes place. The existing staff will never be able to handle such higher workload.

1.1.12.7. To cite an example, a single Secretary runs each GP in Assam without any assistance from any other employee for project implementation. That is why these local bodies are at present incapacitated from performing their allotted functions. The GPs along

with APs and ZPs will need strengthening immediately. The ULBs also will need similar strengthening if they, together with the PRIs, are to be partners in the economic development process of Assam and India.

### **1.1.13 DEVOLUTION OF RESOURCES**

1.1.13.1. The substantive part of the TOR requires TASFC to make recommendations as to the principles which should govern:

- (i) The distribution between the State of Assam and the panchayats/municipalities of the net proceeds of the taxes, duties, tolls and fees, leviable by the State, which may be divided between them; and, the allocation between the panchayats/municipalities at all levels of their respective shares of such proceeds, after taking into account the transfers that are to be made by the State of Assam to the Autonomous District Councils under the sixth schedule of the Constitution;
- (ii) The determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the panchayats/municipalities;
- (iii) The grants-in-aid to the panchayats/ municipalities from the Consolidated Fund of the State.

1.1.13.2. As laid down in the Constitution, the main components in the scheme of devolution are three, viz, (i) sharing of tax revenue, (ii) assignment of tax revenue and (iii) grants-in-aid. In making the recommendations regarding transfer of resources, the first step needed is to determine the composition and size of the Divisible Pool (DP) keeping in view the needs of PRIs and ULBs and the resources of GOA and demands thereon. The corpus of the DP may comprise of (i) sharing of revenue from some specific taxes, (ii) sharing of State's own tax revenue only (iii) sharing of State's own tax and non-tax revenue and (iv) sharing of tax and non-tax revenue including the State's share in Central taxes.

1.1.13.3. Sharing of revenue from specific taxes involve mainly the origin based taxes like land revenue, local rates, entertainment tax, entry tax and

motor vehicle tax. These taxes are shared with local bodies on the basis of collection from their respective areas. Usually, the base of such taxes is narrow. More importantly, sharing of these taxes is counter-equalizing in nature since local bodies with larger tax bases will benefit from larger transfers. TASFC, therefore, is in favour of discontinuation of the system.

- 1.1.13.4. As regards inclusion of non-tax revenue in the DP and its sharing with the local bodies, it is to be noted that except forest revenue and royalty on minerals, all taxes in this category are in the nature of user charges and fees collected from beneficiaries in lieu of services rendered. Hence the inclusion of the proceeds of non-tax revenue in the DP is not considered.
- 1.1.13.5. State Finance Commissions of a few states have favoured the inclusion of state share in Central taxes in the DP. But in this regard constitutional provision seems to be unambiguous. Articles 243 I and 243Y state that “the distribution between the State and the panchayats/ municipalities of the net proceeds of the taxes, tolls and fees leviable by the state.” Obviously, therefore, state’s share in central taxes need not be included in the DP.
- 1.1.13.6. Thus, in the model of resource transfer from the state to the local bodies, the only viable alternative seems to be to include only state’s own tax revenue in the DP. Non- tax revenue and state’s share in central taxes should be excluded. Since the constitutional provision stipulates net proceeds of taxes, some percentage may be deducted from gross tax collection to arrive at the net figure. As per available reports SFCs of 10 states have recommended the concept of global sharing of tax revenue, 7 have favoured sharing of both tax and non-tax revenue while five have favoured sharing of specific taxes. In this regards, the First Assam State Finance Commission (FASFC) recommended sharing of specific taxes but at the same time sought to ensure that the recommended devolution

should conform to 2 percent of state's tax revenue. The Second Assam Finance Commission (SASFC) recommended global sharing of State's tax revenue only. TASFC recommends the concept of global sharing with the PRIs and ULBs of the net proceed of State's own revenue only.

1.1.13.7. Given the size of the DP, the next question, which arises, is what percentage of the DP may be allocated to PRIs and ULBs. Obviously this would depend on the size of the revenue gap of local bodies, their capacity to mobilize own resources in the context of recent empowerment which has enlarged their functional domain vastly and more importantly the fiscal position of GOA. Before determining the extent of devolution to local bodies, it would be worthwhile to have a look at the current scenario of resource transfer from GOA to the local bodies.

1.1.13.8. Under the present dispensation, GOA shares the proceeds of certain taxes with the local bodies on the basis of either statutory provision or executive decisions. As per section 26 of the Assam Panchayat Act, 1994, land revenue and local rates are required to be shared with GPs. Section 184 of the Guwahati Municipal Corporation Act, 1971 lays down that the proceeds of motor vehicle tax, entertainment tax, land revenue and local rates collected within the GMC areas, net of collection cost, are to be shared with GMC. However, there is no such clause in the Assam Municipal Act, 1956. Although ULBs are statutorily not entitled to any share in MV tax, as per a decision of the State Cabinet, 30 percent of the total collections of MV tax are made sharable with ULBs including GMC. The divisible pool of 30 percent is first distributed among the districts on the basis of the number of registered vehicles in each district. Thereafter, it is distributed among all ULBs in the district on the basis of their respective population. The details of current level of transfer to local bodies are at Annexure-26. It will be seen that there were wide fluctuations in the amount of transfer from year to year and it

did not follow any trend. In some years there was no release at all. The level of transfer seemed to be influenced largely by the ways and means position of GOA. The Finance Accounts and the budget documents of GOA do not show the details of transfer among the PRIs, ULBs and GMC. Moreover, a substantial amount is shown every year as “others”. Because of this ambiguity this amount cannot be related to either PRIs or ULBs. Apart from these shared taxes, GMC at times gets grants-in-aid to cover their shortfall. Salaries of provincialised Panchayat staff are borne by GOA. By and large, the existing arrangement for sharing of taxes is confined to those taxes only, which are origin based and, as already mentioned, not only of inadequate growth potential but counter-equalizing in nature.

1.1.13.9. In order to discharge the functions as envisaged in the 11<sup>th</sup> and 12<sup>th</sup> schedules of the Constitution, PRIs and ULBs require substantial resources either by way of generating own resources from the areas empowered or through devolution of funds from the State. With a view to assessing the realistic needs of local bodies, TASFC has requested the Commissioner and Secretaries of the concerned departments to intimate what action had so far been taken by them regarding assignment of functions and functionaries and also to quantify the fund and functionaries transferred or proposed to be transferred. The replies are still awaited.

1.1.13.10. In this context, in the MOU signed between the Chief Minister, Assam and the Union Minister of Panchayati Raj, in September 2006 may be referred to. It was agreed that the revised activity mapping, backed by requisite government orders will be formally issued by GOA in December 2006. It was further affirmed that GOA would transfer all such functionaries along with the transfer of functions and funds to PRIs at different levels. The functionaries required to implement schemes entrusted will also be placed at the disposal of the PRI concerned. It was

agreed that all parallel bodies including District Rural Development Agencies (DRDAs) would be merged with ZPs by January 1, 2007. In spite of these commitments, there seems to be little headway made towards decentralization of power to PRIs upto now.

- 1.1.13.11. Against this backdrop, TASFC have been constrained to assess the revenue gaps of PRIs and ULBs on the basis of existing levels of function and functionaries and also the approved posts for these PRIs. On the basis of data available the revenue gaps of PRIs and ULBs have been assessed for the years 2006-07 and 2007-08 as below:

<b>In Lakh Rupees</b>			
<b>Sl No</b>	<b>Local Bodies (Group)</b>	<b>2006 – 07</b>	<b>2007 – 08</b>
1.	PRIs	(-) 5405.45	(-) 7588.92
2.	GMC	(+) 19.27	(-) 5218.02
3.	ULBs	(-) 728.77	(-) 2543.77

- 1.1.13.12. As per TOR, the award of TASFC has to cover the five-year period from 2006-07 to 2010-11. But by the time this Ad Interim Report is tabled in the Assam Legislative Assembly the first year of the award period, i.e. 2006-07 will be over. GOA need not make any further allocation of funds to the local bodies during 2006-07 beyond what has been given to them already. GOA should intimate the amount so transferred during 2006-07 to TASFC. Therefore, the recommendations in this Ad Interim Report will be applicable mainly to the financial year 2007-08. For the remaining three years (2008-2011) the recommendations in the final report, which is expected to be submitted in December 2007 will be applicable.



#### **1.1.14 RECOMMENDATIONS**

- 1.1.14.1. This Ad Interim Report has been prepared in accordance with the time table laid down by GOA vide their letter No. FEA.266/05/104 dated 10.01.2007 (Annexure 6) read with letter No. FEA. 266/05/Pt/109 dated 02.03.2007 (Annexure 27) Proper grass root level data is yet to be received and more time will be required to work out the devolution of resources for all the five years of TASFC's dispensation from 2006-07 to 2010 – 11. Meanwhile, GOA has opened a single budgetary window for non-plan budgetary outgo to PRIs and ULBs in the Budget for 2007-08. This Ad Interim report is expected to facilitate augmentation of funds in this budgetary window during the year 2007-08.
- 1.1.14.2. The year 2006-07 is just ending on 31.03.2007. There need be no arrear payment for this year. The Finance Department should collect the figures of RE 2006-07 from all the concerned departments relating to the non-plan expenditure allocated in their respective budgets in connection with the administrative expenses relating to the 29 subjects under the Eleventh Schedule and the 18 subjects under the Twelfth Schedule of the Constitution along with any other non-plan grants they have disbursed to PRIs and ULBs and furnish the same to TASFC by July 31, 2007.
- 1.1.14.3. The projection of figures of devolution required for the three financial years, 2008-09, 2009-10 and 2010-11, will be worked out and included in the final report of TASFC.
- 1.1.14.4. In this Ad Interim Report the devolution of funds, grants etc. to PRIs and ULBs for the financial year 2007-08 only are set out. The PRIs and ULBs of the Sixth Schedule areas are left out of all calculations and recommendations of TASFC.
- 1.1.14.5. Substantial strengthening of PRIs will be necessary to enable them to implement projects under various programmes and schemes. For that purpose PRI's manpower will need to be augmented. At present there are 855 vacant posts out of the sanctioned strength. In addition there are 3446

posts, which are yet to be sanctioned against the number of posts as per the approved staffing pattern. All these 4301 posts (855 + 3446) should be filled up during the financial year 2007-08. The additional fund requirement for filling up 4301 posts in a full year is estimated at Rs. 3105.53 lakhs. About six months' time will be needed to complete the process of recruitment and placement. Therefore, the actual fund requirement during 2007-08 will be about half the above amount, that is, Rs.1552.76 lakhs. This amount of Rs.1552.76 lakhs should be provided to the different tiers of PRIs during 2007-08.

- 1.1.14.6. The accumulated arrears of GMC on account of salary, dearness allowance, CPF, Group Insurance and other terminal benefits to its employees are reported to be Rs.3699.00 lakhs. This entire amount should be cleared immediately during 2007-08 so that GMC can start with a new slate.
- 1.1.14.7. The accumulated arrears of ULBs in respect of salary and terminal benefits of their employees amounted to Rs.1531.00 lakhs. This entire amount should be cleared immediately during 2007-08.
- 1.1.14.8. There does not appear to be any approved staffing pattern in GMC. An assessment should be made by GDD and a proposal should be submitted to TASFC by 31.07.07 showing the requirement of officers and staff of different categories and the fund needed to pay their salary, terminal and other benefits per year.
- 1.1.14.9. For ULBs also there is no approved staffing pattern. The numbers of employees of different ULBs do not conform to any norm based on population, area or other criteria. UDD should make an assessment and submit a proposal to TASFC by 31.07.2007 showing the number of officers and staff of different categories required for proper functioning of each ULB and the total fund requirement to pay their salary, terminal benefits etc. per year.
- 1.1.14.10. The structure of salary and pensionary and other benefits of the employees of PRIs and ULBs need to be placed on a uniform and equitable basis.

GOA should refer this entire matter to the next Pay Commission as a separate and specific TOR.

- 1.1.14.11. It has to be recognized that PRIs and ULBs are Local Governments under the Constitution of India. Their separate and autonomous existence should be respected. Therefore, all the functions, which the Eleventh and the Twelfth Schedules of the Constitution have assigned to them, should be fully transferred to them immediately. This will involve transfer of functions, functionaries and funds by GOA. The functionaries required will be in addition to those included in the approved staffing pattern.
- 1.1.14.12. There seems to have been some difficulty in persuading the line departments to part with rural development, urban development and other works falling under the jurisdiction of PRIs and ULBs in accordance with the constitutional provisions. In respect of personnel the main hurdle seems to be that government officials are reluctant to be transferred to PRIs and ULBs. The only way out of this imbroglio, at least for the time being, is to send all such regular government servants on deputation terms to PRIs and ULBs as has been done in the case of BTAD.
- 1.1.14.13. Meanwhile, PRIs and ULBs should recruit their own officers and staff either on regular basis or on contract basis to replace, in course of time, the government officials on deputation. A clear policy in this regard needs to be laid down by GOA keeping in view the imperatives of personnel requirement in the context of enhanced workload entrusted to PRIs and ULBs under different programmes, schemes and projects.
- 1.1.14.14. The posts of Secretaries of GPs have been 'provincialized'. This is anomalous. Why should the most important functionary of GPs be under the State Government and why should they be paid directly by GOA when GPs are constitutional and autonomous bodies? This system should immediately be discontinued and GP Secretaries should be paid from 2007-08 onwards from GP's own funds for which adequate provision should be made.

- 1.1.14.15. Human Resource Development in PRIs and ULBs has to be put on proper footing. For training of functionaries in PRIs an amount of Rs.295.54 lakhs will be required in 2007-08 in accordance with the estimate prepared by SIRD and analyzed in paragraph 1.1.8.8. This amount should be provided. For ULBs the matter is under correspondence with the All India Institute of Local Self Government, Mumbai.
- 1.1.14.16. ULBs were asked to put up proposals for construction of Town Halls. Their proposals have not yet been received. However, such Town Halls in the same model as in Mumbai and Kolkata are needed in each ULB area in Assam. In order to facilitate preparatory work for such Town Halls and Commissioning of Feasibility/Project Reports in this behalf an amount of Rs.100.00 lakhs for GMC and another amount of Rs.100.00 lakhs for the other ULBs should be provided during 2007-08.
- 1.1.14.17. GPs in Assam do not have any proper office buildings. In case of APs the office buildings of Development Blocks have become old and dilapidated. Some ZPs have new buildings but these are not appropriate for their status as Local Governments under the Constitution. All three tiers of PRIs need new buildings with meeting halls, seminar halls and proper offices where the common people can be served. Plan and estimates for such buildings will be necessary and fund provision will need to be made in the final report of TASFC. The departments of P & RD, UDD and GDD should persuade the local bodies to submit such proposals by July 31, 2007.
- 1.1.14.18. Cesspool Cleaners in the urban areas have become urgent necessities. It appears from UDD's report that there are 14 Cesspool Cleaners in the towns of Assam. In addition there is 1 in GMC. According to a note prepared by the Secretary, TASFC (Annexure 28) GMC will require 2 more Cesspool Cleaners and all other Municipalities and Town Committees should be given 1 each. These will be in addition to the already existing 15 mentioned above. The requirement of fund has been worked out to be Rs.846.00 lakhs. This amount should be provided during 2007-08.

- 1.1.14.19. The amounts recommended for inclusion in the Budget for 2007-08 in respect of additional posts in PRIs (paragraph 1.1.14.5), clearance of accumulated arrears of GMC (paragraph 1.1.14.6), clearance of accumulated arrears of ULBs (paragraph 1.1.14.7), training of PRI functionaries (paragraph 1.1.14.15), provision of Town Halls in GMC and other ULBs (paragraph 1.1.14.16) and Cesspool Cleaners (paragraph 1.1.14.18) should be given as grants in addition to devolution worked out in the subsequent paragraphs. The total grants will amount to Rs.8124.30 lakhs during 2007 – 08.
- 1.1.14.20. The Commission recommends that 10 percent of Non Loan Gross Own Revenue Receipt (NLGORR) of the state revenue net of collection charges should form the divisible pool (DP) for devolution to PRIs and ULBs of general areas. As mentioned in paragraph 1.1.14.4, the Sixth Schedule areas are left out. The divisible pool for the year 2007 – 08 is projected to be Rs.363.77 crores.
- 1.1.14.21. There will be two parts of the DP. The first part will be for distribution amongst the PRIs and the second part will be for distribution amongst GMC and other ULBs. In determining the quantum of funds for the two parts (i) population and (ii) density of population, both according to the 2001 census figures, will be the only two parameters, 80 percent of DP being divided in proportion of urban and rural population and 20 percent being divided in proportion of the population density of urban and rural areas. Annexure 29 shows that Rs.264.36 crores will go to PRIs and Rs 99.41 crores will go to ULBs.
- 1.1.14.22. Horizontal distribution of DP for PRIs (first part of DP) as between different districts will be on the basis of the weighted average of three parameters viz. population (50 percent), geographical area (25 percent) and per capita District Domestic Product (DDP) net of mining and quarrying (25 percent).

- 1.1.14.23. After horizontal distribution, the vertical distribution will be as between the three tiers of PRIs viz. ZP, APs and GPs in the ratio of 20:30:50, respectively.
- 1.1.14.24. In the final stage of devolution, APs and GPs share shall be divided inter se on the basis of 2001 census population.
- 1.1.14.25. In case of ULBs, the urban divisible pool (second part of DP) will be allocated horizontally among GMC, MBs and TCs on the basis of the weighted composite index of population (50 percent), area (25 percent), index of infrastructure (12.5 percent) and per capita tax collection (12.5 percent) as suggested by SSFC and being updated for TASFC on the basis of currently available figures. This will be forwarded separately in due course.
- 1.1.14.26. The Commission would like to take this opportunity to thank Sri G.D. Tripathi, IAS, Secretary, TASFC for providing excellent logistic support all along and in finalizing the Ad Interim Report, to Sri S.K. Dutta, Consultant, TASFC, for immense assistance in drafting the Ad Interim Report and single handedly preparing the numerical annexure and to the officials listed in Annexure-30 for their sincere and hard work without which TASFC could not have functioned properly during the past few months and submitted this Ad Interim Report in time.

**Sd/-**  
**(H.N. Das)**  
**Chairman**

**Sd/-**  
**(Davinder Kumar)**  
**Member**

**Sd/-**  
**(Dr Ashish Bhutani)**  
**Member**

**Sd/-**  
**(Biren Dutta)**  
**Member**

**Sd/-**  
**(Sri K.V. Eapen)**  
**Member Secretary (on leave)**

## List of Annexures

No of Annexure	Paragraph	Content
1.	1.1.1.2	Notification No FEA 182/2005/375 dt 6-2-06 regarding constitution of TASFC
2.	1.1.1.2	Notification No FEA 266/2005/65 dt 3-7-06 regarding reconstitution of TASFC
3.	1.1.1.4	Notification No FEA 266/2005/80 dt 25-7-06 appointment of Shri G.D. Tripathi as Secretary
4.	1.1.1.4	Notification No FEA 266/2005/Pt-I/5 dt 16-3-07 appointment of Shri Davinder Kumar as Member
5.	1.1.1.6	TASFC's letter to GOA for extension of time
6.	1.1.1.6	Letter No FEA 266/05/104 dt 10.1.07 from GOA extending the tenure.
7.	1.1.6.1	List of activities completed by TASFC
8.	1.1.6.1	List of activities pending
9.	1.1.8.3	Revenue Receipt of PRIs
10.	1.1.8.7	Staff position & salary of PRIs
11.	1.1.8.7	Remuneration of elected representative of PRIs
12.	1.1.8.8	Training of PRI functionaries.
13.	1.1.8.9	Revenue Gap of PRIs (combined)
14.	1.1.8.9	Revenue Gap of PRIs (Tier-wise)
15.	1.1.9.2	Revenue Receipt of GMC
16.	1.1.9.3	Pending dues of GMC
17.	1.1.9.3	Revenue Expenditure of GMC
18.	1.1.9.3	Revenue Gap of GMC
19.	1.1.10.2	Revenue Receipt of ULBs
20.	1.1.10.4	Revenue Expenditure of ULBs
21.	1.1.10.4	Revenue Gap of ULBs
22.	1.1.11.2	Budgetary deficit of GOA
23.	1.1.11.3	Summary of Tax Collection GOA
24.	1.1.11.4	Share of Assam in the Devisable Profit
25.	1.1.11.4	Assessment by C.F.C
26.	1.1.13.8	Shared taxes of Local Bodies
27.	1.1.14.1	Letter No FEA 266/05/Pt/109 dt 2-3-07 from FC Assam
28.	1.1.14.18	Note on Cesspool cleaners
29.	1.1.14.18	Horizontal Transfer of DP between Rural and Urban local bodies
30.	1.1.14.26	List of Officials and staff who assisted TASFC

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

**NOTIFICATION**

**ORDER BY THE GOVERNOR**

No FEA 182/2005/375

Dated Dispur the February 6, 2006

In pursuance of the provisions of Article 243-I and 243-Y of the Constitution of India read with the provisions of Section 2(1) of the Finance Commission (Miscellaneous Provisions) Act, 1995, the Governor of Assam is pleased to constitute the Third Assam State Finance Commission with the following Members only: -

- |    |                                                                       |           |
|----|-----------------------------------------------------------------------|-----------|
| 1. | Shri H.N. Das,<br>Ex-Chief Secretary, Assam                           | Chairman  |
| 2. | Commissioner & Secretary,<br>Finance                                  | Member    |
| 3. | Commissioner & Secretary<br>Panchayat & Rural Development Department  | Member    |
| 4. | Commissioner & Secretary<br>Urban Development Department              | Member    |
| 5. | Commissioner / Secretary<br>Guwahati Development Department           | Member    |
| 6  | Shri H.N. Sharma,<br>Director, Finance (Economic Affairs) Department. | Secretary |

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

(a) The principles, which should govern-

- (i) the distribution between the State of Assam and the Panchayats/Municipalities of the net proceeds of the taxes, duties, tolls and fees, leviable by the State, which may be divided between them and the allocation between the Panchayats/Municipalities at all levels of their respective shares of such proceeds, after taking into account the transfers that are to be made by the State of Assam to the Autonomous District Councils constituted under the Sixth Schedule of the Constitution;
  - (ii) the determination of the taxes, duties, tolls and fees, which may be assigned to, or appropriated by, the Panchayats/ Municipalities;
  - (iii) the grants-in-aid to the Panchayats/Municipalities from the Consolidated Fund of the State;
- (b) The measures needed to improve the financial position of the Panchayats/Municipalities with special emphasis on rationalization of properties tax, collection of user charges and innovative realization methods.



- (c) Examine the feasibility and make recommendations on raising of resources by the Urban Local Bodies through issuance of bonds.
  - (d) Examine the feasibility and make recommendations on creation of urban infrastructure and other civic amenities by the Urban Local Bodies through Public-Private partnership and exploring avenues of viability gap funding.
  - (e) Any other matter referred to the State Finance Commission by the Governor in the interests of the sound finance of the Panchayts /Municipalities.
3. The Commission may make an assessment of (a) the actual debt position of each of the Local bodies as on 31-03-2005 and (b) estimated debt position of each Local bodies as on 31-03-2006 and suggest suitable measures relating to the debts as are deemed necessary, keeping in view the financial requirements of the State Government also.
  4. In making its recommendations the Commission shall have regard, among other Considerations, to: -
    - (i) the objective of balancing the receipts and expenditure on revenue account of both the Local Bodies as a whole and the State Government and each Local Body;
    - (ii) the resources of State Government and demands thereon, in particular, on account of expenditure on maintaining of law and order, civil administration, debt servicing and other committed expenditure;
    - (iii) the revenue of the resources of the Local Bodies for the five years commencing on 1<sup>st</sup> April,2006 on the basis of the level of collection made during 2004-05 from taxes, duties, tolls, fees, cess etc. levied by the them;
    - (iv) the potential for raising additional revenue from the existing sources available to them; and
    - (v) the scope for better financial management consistent with efficiency and economy in expenditures.
  5. In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of latest Census available in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.
  6. The Commission shall indicates the basis on which it has arrived at its finding and make available the Local Body wise estimates of receipts and expenditure.
  7. The Commission shall make its report available to the Governor of Assam by 31<sup>st</sup> December, 2006 on each of the matters aforesaid, covering period of five years commencing on the 1<sup>st</sup> April, 2006.

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

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

**NOTIFICATION  
ORDERS BY THE GOVERNOR**

NO FEA 266/2005/65

Dated Dispur the July 3, 2006

In partial modification of the notification NO FEA 182/2005/375 dated 06.02.2006, Governor of Assam is pleased to reconstitute the Third Assam State Finance Commission (TASFC) with the following Members:

- |     |                                                                                        |                   |
|-----|----------------------------------------------------------------------------------------|-------------------|
| I   | Shri H.N Das, IAS (Retd) Ex-Chief<br>Secretary, Assam                                  | Chairman          |
| Ii  | Shri S.L Mewara, IAS<br>Commissioner & Secretary, Panchayat &<br>Rural Dev. Department | Member            |
| iii | Shri B. Dutta, IAS<br>Commissioner & Secretary,<br>Urban Development Department        | Member            |
| Iv  | Dr. Ashish Bhutani, IAS<br>Secretary, G.D.Department                                   | Member            |
| v   | Shri K.V Eapen, IAS<br>Commissioner & Secretary,<br>Finance Department.                | Member- Secretary |

2. Others terms and conditions as mentioned in Para (2) to Para (7) of the Notification No. FEA 182/2005/375 dated 06.02.2006 will continue.

Sd/-  
(H.S.Das)  
Commissioner & Secretary to the Govt. of Assam,  
Finance Department

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

**NOTIFICATION**

NO FEA 266/2005/80

Dated Dispur the July 25, 2006

In partial modification of earlier Notification No. FEA. 266/2005/66 dated 03/07/2006, Shri G.D. Tripathi, IAS, Joint Secretary, Finance Department will work as Secretary, TASFC & head of the State Finance Commission Cell in addition to his normal duties in place of Shri H.N. Sharma, Director, Institutional Finance Department. For this purpose he will be assisted by officers & staff to be provided by concerned Departments to the State Finance Commission Cell. Shri G.D. Tripathi will take immediate necessary steps to identify officers & staff from various Departments to man the State Finance Commission Cell.

Sd/-

(K.V. Eapen)

Commissioner & Secretary to the Government of Assam,  
Finance Department

**Annexure -4**

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

NO FEA 266/2005/Pt-I/5

Dated Dispur the March 16, 2007

Consequent upon transfer of Shri S.L. Mewara, Commissioner and Secretary, Government of Assam, Panchayat and Rural development and Member of the Third Assam State Finance Commission (TASFC) to Education Department, Shri Davinder Kumar, IAS has joined as Commissioner and Secretary, Government of Assam to Panchayat & Rural Development Department from 26.09.2006. As such, it is hereby notified that Shri Davinder Kumar, IAS, Commissioner and Secretary, Panchayat & Rural Development Department has been appointed as a Member of TASFC retrospectively with effect from the date of has joining as Commissioner & Secretary of Panchayat and Rural Development Department i.e. from 26.09.2006 in addition to his normal duties in place of Shri S.L Mewara , IAS.

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

December 11, 2006

Commissioner & Secretary, U/O  
Finance Department (Sri H.S. Das, IAS)

A virtual time table has been laid down in the Twelfth Finance Commission's Report at paragraph 8.55(ii) of pages 158-159. If this time table were adhered to the Third Assam State Finance Commission (TASFC) should have commenced work on a date prior to 01.01.04. However, the Cabinet decision to appoint TASFC was taken on 24.01.06. The relevant notification was issued on 06.02.06. Due to non-conformity of this notification with the statutory requirements under section 3 of the Assam Finance Commission (Miscellaneous Provision), Act, 1995 and later the time taken in completing the process of General Election a fresh notification reconstituting TASFC could be issued only on 03.07.06 TASFC could formally assume office on 01.08.06. Later, the Chairman was provided with an office chamber on 28.08.06.

During the last 4 months TASFC has made valiant attempts and completed the work as shown in the accompanying annexure-I. However, a stupendous amount of work is still to be done as shown in annexure-II.

The main hurdle in this connection has been the absence of original grass root level data from the Panchayati Raj Institutions (PRIs) and the Urban Local Bodies (ULBs). The Eleventh Finance Commission of India had provided grant-in-aid for preparation of a data base. But the Government of Assam (GOA) could draw only half the amount of grant. Again, out of this it appears that two third of the amount meant for PRIs (Rs.4.33 crore) has been already utilized by P&RD Department for strengthening of data base at the HQ! The remaining amount of Rs.2.16 crores also has not yet been released by P&RD Department to PRIs. Out of the grants under database allocated by the Twelfth Finance Commission an amount of Rs.3.01 crores has been made available to P&RD Department during 2005-06. It is understood that nothing out of this amount has as yet been given to PRIs. That is why grass root level data is not available and a data base, as recommended by the Central Finance Commissions, is practically non-existent. (See annexure-III).

It is realized that under article 280(bb) and 280(c) of the Constitution TASFC's recommendations will be the basis on which the measures needed to supplement the resources of PRIs and ULBs would be recommended by the Thirteenth Finance Commission of the country, which will be notified probably in November, 2007. This Commission is likely to take the 2007-08 actuals and the 2008-09 B.E. as bases for their projections of revenue and expenditure and also their recommendations regarding devolution and grants in aid to the states. It is therefore essential that PRIs and ULBs have their independent windows in the annual Assam State Budgets from 2007-08 onwards.

TASFC is conscious of this Constitutional requirement. But it has to cope with the hurdles it is facing in preparing its Report. Taking note of both the above situations and with the object of assisting the State Government to be ready for the Thirteenth Finance Commission TASFC proposes to make its recommendations in the following sequence.

- (1) A Preliminary Report by 28.02.07 for inclusion of PRI and ULB figures by supplementary demands for 2006-07 and by annual budget for 2007-08. The PRI and ULB windows will then be initiated in BE 2007-08. The terms of reference (TOR) touched will be limited to 1(a) (i). Since basic data from all PRIs and ULBs may not be available this Preliminary Report will have to be based on figures to be obtained from various departments.
- (2) An Ad Interim Report by 31.12.07 based on data obtained from PRIs and ULBs; expenditure figures from State Government Departments which will by that time, it is expected actually transfer by function, functionaries and financial allocations all 29 subjects to PRIs under the 11th schedule of the Constitution and all 18 subjects to ULBs

under the 12th schedule of the Constitution; and the devolution factors from the Department of Economics and Statistics which has been asked to carry out an exercise and prepare the same after obtaining and putting in figures from various departments and for which it will require quite some time after receipt of relevant data from the concerned departments. This Report will be based on population figures of 2001 ( as desired by GOA in TOR No. 4); the reduced PRI and ULB figures after the creation of BTC and the figures of natural resources to be newly worked out. The figures used by the Second Assam State Finance Commission have become obsolete and irrelevant after the population census of 2001, changes of areas and number of PRIs and ULBs after BTC and changed situation of natural resources after almost a decade.

- (3) The Final Report by 31.07.08 by which time it is expected that various studies commissioned regarding training, staff requirement, revamping of the delivery system, office buildings, cesspool, assignment and devolution of taxes and duties etc, will be over and TASFC's views on all the TORs will be firmed up.

It is, therefore, suggested that TASFC is given time up to 31.07.08.

If the Report is submitted in three installments as outlined above GOA will be facilitated in furnishing its inputs to the Thirteenth Finance Commission in proper manner and in time.

If, however, TASFC is not given sufficient time and hustled into submitting an immature Report without proper examination of all aspects as per its TOR then there is danger that the Thirteenth Finance Commission might turn it down/reject as perfunctory and not done in conformity with the comments/remarks made by the Twelfth Finance commission in chapter 8 of its Repot. The loss will then be that of GOA.

It may be mentioned in passing that the Twelfth Finance Commission had quoted the Union Ministry of Rural Development's comments on a few issues related to PRIs including the following: "xii) poor quality of SFC Reports; xiii) The casual manner in which SFCs are constituted."

The following facts are also advanced for consideration of the above proposal of submitting TASFC's Report in three installments:

- (1) The Twelfth Finance Commission laid down a 2 year term for State Finance commissions. (Para 8.55(ii) at pages 158-159)
- (2) The Second Assam State Finance Commission took 2 years 3 months for submitting its Report. (58 meetings)
- (3) Most State Finance Commissions are reported to have been given 2 year terms. Many of the states have good data bases. Assam's data base is almost non existent. These Commissions are unlikely to submit their Reports before the Thirteenth Finance commission of India has been appointed.

In view of the above and pending a final decision by the state Cabinet, GOA may consider whether TASFC should carry on with its work without interruption beyond 31.12.06.

Sd/-

(H.N. Das)

Chairman,

Third Assam State Finance Commission

Dispur

Copy along with copies of Annexures I & II to

Sri S. Kabilan, IAS, Chief Secretary to the Government of Assam, Dispur for information and necessary action.

Sd/-

(H.N. Das)

Chairman,

Third Assam Finance Commission, Dispur

**GRANTS FOR DATA BASE IN ASSAM****Panchayati Raj Institutions (PRIs)**

1.	Total Grants-in-aid by the Eleventh Finance Commission (2001-05)	Rs.10.82 Crores
2.	Total amount, which could be drawn by the Government of Assam during 2002-03 to 2005-06. (This includes Rs. 1.08 crore diverted from the Civic Services of General areas)	Rs.6.49 Crores as per record of the P&RD Department
3.	Amount Spent in Head Quarter	Rs.4.33 Crores as per record of the P&RD Department
4.	Amount released to PRIs	Nil
5.	Total Grant-in-aid by the Twelfth Finance Commission (2005-10)	No earmarking was done. But database is included in the amount of Rs.526.00 crores allotted for all civic services.
6.	Amount drawn by the Government of Assam during 2005-06	Rs. 3.01 Crore for database for General Areas.
7.	Amount released to P&RD (2005-06)	Rs.3.01 Crore as per approval of High level Committee
8.	Amount released to PRIs	Nil

**Urban Local Bodies (ULBs)**

1.	Total grants-in-aid by the Eleventh Finance Commission (2001-05)	Rs.31.50 lakhs
2.	Total amount which could be drawn by the Government of Assam 2002-03 to 2004-05	Rs.31.50 lakhs
3.	Amount released to ULBs	Rs.31.50 lakhs
4.	Total Grants-in-aid by the Twelfth Finance Commission (2005-10)	No earmarking was done. But database is included in the amount of Rs.55.00 crores allotted for all civic services.
5.	Total amount which could be drawn by the Government of Assam during 2005-06	Rs.67.50 Lakhs for data base including Sixth Schedules Areas and BTC Areas as per approval of High Level Committee.
6.	Total amount released to ULBs	Being released to ULBs

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

No FEA 266/05/104

Dated Dispur the 19<sup>th</sup> January 2007

**From : K.V. Eapen, IAS**

Commissioner & Secretary to the Government of Assam  
Finance Department, Dispur

**To : Shri H.N. Das, IAS (Retd)**

Chairman,  
Third Assam State Finance Commission (TASFC), Dispur

**Sub : Extension of Time for Submission of Reports by TASFC.**

**Ref : Your UO No TASFC/CHAIRMAN/PF/1/2006/33 dated December 11,2006.**

Sir,

With reference to above, I am directed to inform you that after considering the request made by you the Governor of Assam is pleased to fix the following time lines for completion of the works of Third Assam State Finance Commission.

1. The Commission may submit a preliminary report latest by 31.03.2007 so that Supplementary Demands for the Budget of 2007-08 may reflect the Devolutions suggested for PRIs and ULBs.
2. The Commission may submit it's final report latest by 31-12.2007 so that it can be laid, along with the Action Taken Report (ATR), in the Assembly together with Budget of 2008-09 in terms 8.55 (ii) of the 12<sup>th</sup> Central Finance Commission Report.
3. The Commission may decide whether it would like to submit another Interim Report within the outer time limits as mentioned above.
4. If the Commission so feels, it may also request for deletion of some less important and cumbersome items of the ToR, for maintaining the above mentioned outer time lines.

In view of the above and the critical importance of the report of TASFC for making the presentation on behalf of the State Government before the 13<sup>th</sup> Central Finance Commission, it would not be possible to consider any further extension of time.

Yours faithfully

Sd/-

**(K V Eapen, IAS)**

Commissioner & Secretary



**List of Activities Under Taken by TASFC from August 2006 to March 2007**

- 1) Chairman took over on 01-08-2006
- 2) First Meeting was held on 14.08.2006
- 3) Field Visit to Bangalore and Kolar District of Karnataka by  
Chairman TASFC wef 23<sup>rd</sup> – 26<sup>th</sup> Aug 2006
- 4) Meeting with Economists, Intellectuals held on 30/08/2006
- 5) Meeting with Political Parties held on 30/08/2006
- 6) Meeting with ZP President/CEO, ZP/ Chairperson,  
MB/TC/Mayor and Commissioner, GMC held on 31/08/2006
- 7) Questionnaires to All concerned issued
- 8) Second Meeting was held on 07.09.2006
- 9) Field Visit to Nagaon by Chairman, TASFC on 08/09/2006
- 10) Field Visit to Mangaldoi by Chairman, TASFC on 19/09/2006
- 11) Field visit to Nagaon to attend district level PRI workshop in  
Nagaon on 19/09/2006 by Secretary
- 12) Third Meeting was held on 20.09.2006
- 13) Visit to AILSG, Mumbai by the Chairman, TASFC
- 14) Meeting with GMC on 26/09/2006

- 15) Regular Interaction with Secretaries to Government and Meetings  
with Heads of Departments:
- 16) Commissioning of three Studies by the Commission
- 17) Visit to Rangia By Chairman TASFC
- 18) Visit to Silchar by Chairman TASFC (interaction with DC, PRIs  
and ULBs)
- 19) Regional Workshops at Bongaigaon and Sonitpur
- 20) Visit to different districts by team of officials of TASFC for  
completion of data collection
- 21) Meeting with SIRD
- 22) Constitution of a Task force for assessment of Training Needs
- 23) Meeting with PWD
- 24) Total 12 meetings have been held so far.

**List of Major Activities Yet to be completed by TASFC**

- 1) Filled in questionnaire on PRI data is received only from 3 districts (partial and incomplete)
- 2) Questionnaire from MB/TC is yet to be received in full
- 3) Meeting with Hon'ble MP/MLA
- 4) Data needed for construction of Multiplying factors for Vertical and Horizontal transfers is yet to be completed
- 5) Three studies as decided in the 3rd meeting are yet to be commissioned
- 6) Policy on Newly Created Autonomous Councils out of 6th Schedule is to be discussed and decided
- 7) Formulation of a policy for apportionment of Entry Tax Proceeds as requested by FC
- 8) Note on Taxes and duties from "Commissioner Taxes"

## ANNEXURE- 9

## REVENUE RECEIPT OF PRIs

(Rs. In Lakhs)

Sl No	Details	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Est.	2007-08 Est.
<b>Zilla Parishad</b>						
1	Tax Revenue	3.98	4.50	4.70	4.93	5.18
2	Non Tax Revenue	376.01	383.05	390.21	409.12	430.20
<b>Anchalik Panchayat</b>						
1	Tax Revenue	0.37	0.60	0.81	0.85	0.89
2	Non Tax Revenue	121.01	124.00	126.51	132.84	139.48
<b>Gaon Panchayat</b>						
1	Tax Revenue	3.17	3.26	3.33	3.50	3.67
2	Non Tax Revenue	251.00	256.01	261.03	274.08	287.78
<b>Grand Total</b>						
1	<b>Tax Revenue</b>	<b>7.52</b>	<b>8.36</b>	<b>8.84</b>	<b>9.28</b>	<b>9.74</b>
2	<b>Non Tax Revenue</b>	<b>748.02</b>	<b>763.06</b>	<b>777.75</b>	<b>816.04</b>	<b>857.46</b>

## ESTIMATES OF SALARIES OF THE PROVINCIALISED STAFF OF PRIs

	Category of Post	Approved Pattern	Sanction Post	Staff in Position	Vacant Post	Addl Requirement as per pattern	Salary as per Col-(4) (Rs. Lakh)	Salary as per Col-(5) (Rs. Lakh)	Salary as per Col-(6) (Rs. Lakh)
0	1	2	3	4	5	6	7	8	9

**Zilla Parishad**

Head Asstt	20					20			20.08
UD Asstt.	40	43	19	21	(-)3	31.04	20.39		
LD Asstt.	80	86	76	4	(-)6	96.32	2.96		
Accountant	20				20				19.64
Asstt. Eng.		3	3		(-)3	5.33			
Junior Eng.	20	6	6		14	8.13			13.75
Tax Collector	40				40				27.57
Driver	20	33	18	2	(-)13	20.73	1.36		
Grade - IV	120	86	72	14	34	61.55	8.86		21.76
<b>Total ZP</b>	<b>360</b>	<b>257</b>	<b>194</b>	<b>41</b>	<b>103</b>	<b>223.10</b>	<b>33.57</b>		<b>102.80</b>

**Anchalic Panchayat**

UD Asstt.	188	196		188	(-)8		182.48		
LD Asstt.	376	392	229	147	(-)16	290.22	108.64		
Tax Collector	376	392	255	121	(-)16	292.03	82.43		
Grade - IV	564	588	483	81	(-)24	412.91	51.27		
<b>Total AP</b>	<b>1504</b>	<b>1568</b>	<b>967</b>	<b>537</b>	<b>(-) 64</b>	<b>995.16</b>	<b>424.82</b>		

**Goan Panchayat**

Secretary	2223	1955	1911	44	268	1965.25	42.71	263.23	
Tax Collector	2223	692	553	139	1531	397.49	94.69	1055.09	
Grade - IV	2223	615	521	94	1608	445.39	59.50	1029.12	
<b>Total G.P</b>	<b>6669</b>	<b>3262</b>	<b>2985</b>	<b>277</b>	<b>3407</b>	<b>2808.13</b>	<b>196.90</b>	<b>2347.44</b>	

<b>Grand Total</b>	<b>8533</b>	<b>5087</b>	<b>4146</b>	<b>855</b>	<b>3446</b>	<b>4026.39</b>	<b>655.29</b>	<b>2450.24</b>	
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## REMUNERATION TA OF THE ELECTED REPRESENTATIVES OF PRIs &amp; OFFICE EXPENSES

SI No	PRI	No of personnel	Rate of remuneration (In Rupees)	Annual cost (Rs. Lakh)	TA Annual (Rs. Lakh)	O.E Annual (Rs. Lakh)
<b>A</b>	<b>Zilla Parishad</b>					
	President	20	2000 PM	4.80	24.00 @ Rs 10000 PM Per ZP	24.00 @ Rs 10000 PM Per ZP
	Vice President	20	1500 PM	3.60		
	Member	400	700 PM	33.60		
	<b>Total Z.P</b>	<b>440</b>		<b>42.00</b>	<b>24.00</b>	<b>24.00</b>
<b>B</b>	<b>Anchalic Panchayat</b>					
	President	188	1500 PM	33.84	67.68 @ Rs 3000 PM Per AP	11.28 @ Rs 500 PM Per AP
	Vice President	188	1000 PM	22.56		
	Member	1847	500 PM	110.82		
	<b>Total AP</b>	<b>2223</b>		<b>167.22</b>	<b>67.68</b>	<b>11.28</b>
<b>C</b>	<b>Goan Panchayat</b>					
	President	2223	1000 PM	266.76	266.76 @ Rs 1000 PM Per GP	133.38 @ Rs 500 PM Per GP
	Vice President	2223	600 PM	160.05		
	Member	20007	300 PM	720.25		
	<b>Total GP</b>	<b>24453</b>		<b>1147.06</b>	<b>266.76</b>	<b>133.38</b>
	<b>Grand Total</b>	<b>27116</b>		<b>1356.28</b>	<b>358.44</b>	<b>168.66</b>

### REQUIREMENT OF FUND FOR TRAINING OF PRI FUNCTIONARIES

Tier of PRI	No of Trainees	Rate per day (Rupees)	Cost per round ( Rs. In lakh) ( 3 days)	No of round required	Total Cost (Rs. In lakh)	State (Rs.in lakh)
<b>A Zilla Parishad</b>						
1 Elected representatives	440	600	7.92	5	39.60	9.90
2 Travelling Allowance	440	600	2.64	5	13.20	3.30
3 Official Functionaries	260	500	3.90	3	11.70	2.92
4 T.A.	260	500	1.30	3	3.90	0.98
5 Line Department Functionaries	5000	450	67.50	2	135.00	33.75
6 T.A.	5000	500	25.00	2	50.00	12.50
7 Computer Training of Accountant	20	2000	0.40		0.40	0.10
8 Exposure Visit	20	10000	2.00		2.00	0.50
9 Training Outside State	20	20000	4.00		4.00	1.00
10 Information , Edn Communitation					100.00	25.00
11 Strengthening of Computer Training Units	15 Centres @ Rs. 10 Lakh each				150.00	37.50
12 Infrastructure improvement of Zonal Training Institute	5 Centres @ Rs. 150 lakh each				750.00	187.50
13 Faculty Support	15 Centres @ Rs. 150 lakh per year				750.00	187.50
<b>14 TOTAL ZILLA PARISHAD</b>					<b>2009.80</b>	<b>502.45</b>
<b>B ANCHALIK PANCHAYAT</b>						
1 Elected representative	2223	450	30.01	5	150.05	37.51
2 T.A.	2223	600	13.34	5	66.70	16.68
3 Official functionaries	1128	450	15.23	3	45.69	11.42
4 T.A.	1128	500	5.64	3	16.92	4.23
5 Training of Accountant	188	2000	3.76		3.76	0.94
6 Training in Computer applications	200	1500	3.00		3.00	0.75
7 Exposure visit	180	10000	18.00		18.00	4.50
8 Training outside state	180	20000	36.00		36.00	9.00
<b>9 Total AP</b>					<b>340.12</b>	<b>85.03</b>
<b>C GAON PANCHAYPAT</b>						
1 Elected representatives	24453	250	183.40	5	917.00	229.25
2 T.A.	24453	600	146.72	5	733.60	183.40
3 Official functionaries	4446	250	33.34	3	100.02	25.00
4 T.A.	4446	500	22.23	3	66.69	16.67
5 Training of GP Secy.	2223	2000	44.46		44.46	11.12
6 Training in computer application	1800	1500	27.00		27.00	6.75
7 Exposure visit	1800	10000	180.00		180.00	45.00
8 Visit outsider state	300	20000	60.00		60.00	15.00
9 Camps for Gram Sabha Member	1000 Camps	25000	250.00		250.00	62.50
<b>10 TOTAL GP</b>					<b>2378.77</b>	<b>594.69</b>
<b>11 GRAND TOTAL</b>					<b>4728.69</b>	<b>1182.17</b>

**COMBINED NON-PLAN REVENUE DEFICIT OF PRIs***(Rs. in lakh)*

<b>Sl. No.</b>	<b>Particulars</b>	<b>2005-06 Actual</b>	<b>2006-07 Est.</b>	<b>2007-08 Est.</b>
<b>A</b>	<b>Revenue Receipt</b>			
(a)	Tax Revenue	8.84	9.28	9.74
(b)	Non-Tax Revenue	777.75	816.64	857.46
(c)	Assigned Revenue Share of Land Revenue	14.00	14.00	
	<b>Total A Revenue Receipt</b>	<b>800.59</b>	<b>839.92</b>	<b>867.20</b>
<b>B</b>	<b>Non-Plan Revenue Expenditure</b>			
1	Salary	4026.39	4348.50	4696.37
2	Remuneration of Elected representatives	1356.28	1356.28	1356.28
3	Travelling Allowance	358.44	358.44	358.44
4	Office expenses	168.66	182.15	196.73
5	States share of Training expenditure			295.54
	<b>Total B Non-Plan Revenue Expenditure</b>	<b>5909.77</b>	<b>6245.37</b>	<b>6903.36</b>
<b>C</b>	<b>Revenue Deficit (A - B)</b>	<b>(-) 5109.18</b>	<b>(-) 5405.45</b>	<b>(-) 6036.16</b>
<b>D</b>	Additional requirement for salary as per approved stuffing pattern (50%)			1552.76
<b>E</b>	<b>Overall Deficit</b>	<b>(-) 5109.18</b>	<b>(-) 5405.45</b>	<b>(-) 7588.92</b>
<b>F</b>	Less Salary met from Consolidated fund	4026.39	4348.50	4696.37
<b>G</b>	<b>Net Deficit (E-F)</b>	<b>(-) 1082.79</b>	<b>(-) 1056.95</b>	<b>(-) 2892.55</b>



## NON-PLAN REVENUE DEFICIT OF PRIs (Tier wise)

Sl. No	Particulars	2005-06 Actual	2006-07 Est.	(Rs. in Lakh) 2007-08 Est.
<b>A</b>	<b>Revenue Receipt</b>			
	<b>Zilla Parishad</b>			
(a)	Tax Revenue	4.70	4.93	5.18
(b)	Non Tax Revenue	390.21	409.72	430.20
(c)	Share of Land revenue	14.00	14.00	
	<b>Total A - ZP</b>	<b>408.91</b>	<b>428.65</b>	<b>435.38</b>
	<b>Anchalik Panchayat</b>			
(a)	Tax Revenue	0.81	0.85	0.89
(b)	Non Tax Revenue	126.51	132.84	139.48
	<b>Total A - AP</b>	<b>127.32</b>	<b>133.69</b>	<b>140.37</b>
	<b>Gaon Panchayat</b>			
(a)	Tax Revenue	3.33	3.50	3.67
(b)	Non Tax Revenue	261.03	274.08	287.78
	<b>Total A - GP</b>	<b>264.36</b>	<b>277.58</b>	<b>291.45</b>
	<b>Grand Total A Revenue Receipt</b>	<b>800.59</b>	<b>839.92</b>	<b>867.20</b>
<b>B</b>	<b>Non-Plan Revenue Expenditure</b>			
	<b>Zilla Parishad</b>			
1	Salary	223.10	240.95	260.22
2	Remuneration	42.00	42.00	42.00
3	T.A.	24.00	24.00	24.00
4	O.E.	24.00	25.92	28.00
5	Training			125.61
	<b>Total ZP</b>	<b>313.10</b>	<b>332.87</b>	<b>479.83</b>
	<b>Anchalik Panchayat</b>			
1	Salary	995.16	1074.77	1160.75
2	Remuneration	167.22	167.22	167.22
3	T.A.	67.68	67.68	67.68
4	O.E.	11.28	12.18	13.16
5	Training			21.26
	<b>Total AP</b>	<b>1241.34</b>	<b>1321.85</b>	<b>1430.07</b>
	<b>Gaon Panchayat</b>			
1	Salary	2808.13	3032.78	3275.40
2	Remuneration	1147.06	1147.06	1147.06
3	T.A.	266.76	266.76	266.76
4	O.E.	133.38	144.05	155.57
5	Training			148.67
	<b>Total GP</b>	<b>4355.33</b>	<b>4590.65</b>	<b>4993.46</b>
	<b>Grand Total B Revenue Expenditure</b>	<b>5909.77</b>	<b>6245.37</b>	<b>6903.36</b>
<b>C</b>	<b>Revenue Deficit (A-B)</b>	<b>(-) 5109.18</b>	<b>(-) 5405.45</b>	<b>(-) 6036.16</b>
<b>D</b>	<b>50% of additional burden on Salary</b>			<b>1552.76</b>
<b>E</b>	<b>Overall Deficit (C+D)</b>	<b>(-) 5109.18</b>	<b>(-) 5405.45</b>	<b>(-) 7588.92</b>
<b>F</b>	<b>Less salary met by Govt.</b>	<b>4026.39</b>	<b>4348.50</b>	<b>4696.37</b>
<b>G</b>	<b>Net Deficit (E-F)</b>	<b>(-) 1082.79</b>	<b>(-) 1056.95</b>	<b>(-) 2892.55</b>

## STATEMENT OF REVENUE RECEIPT OF GMC

(Rs. in lakh)

Sl. No	Head of Account	2005-06 Actual	2006-07 Est.	2007-08 Est.
<b>A</b>	<b>Own Tax &amp; Non Tax Revenue</b>			
1	Property Tax	1092.68	1201.95	1322.15
2	Trade Licence Fees	671.73	738.90	812.79
3	Market Fees	129.84	142.82	157.11
4	Slow moving vehicles	31.68	34.85	38.33
5	Sale of water	69.32	76.25	83.88
6	Parking Fees	31.97	35.17	38.68
7	Fines & Penalties	59.16	65.08	71.58
8	Others	209.32	230.25	253.28
	<b>Total Tax &amp; Non Tax</b>	<b>2295.70</b>	<b>2525.27</b>	<b>2777.80</b>
<b>B</b>	<b>Assigned Revenue</b>			
9	Share of M.V. Tax	202.00	202.00	
10	Surcharge on Stamp duty	113.16	100.00	
11	Share of Ent Tax	153.59	120.00	
	<b>Total Assigned Revenue</b>	<b>468.75</b>	<b>422.00</b>	<b>0.00</b>
	<b>Grants-in-Aid</b>			
12	For meeting CPF liability	500.00		
13	Other	200.00	1035.00	
	<b>Total Grants</b>	<b>700.00</b>	<b>1035.00</b>	<b>0.00</b>
	<b>Grand Total</b>	<b>3464.45</b>	<b>3982.27</b>	<b>2777.80</b>

**STATEMENT OF OUTSTANDING DUES OF GMC AS ON 31-03-2006**

(Rs. in lakh)

1	Dues from State Assam	
	(i) Share of Entertainment Tax collected during 2005-06 under Section 184 of GMC Act 1971(approx)	100.00
	(ii) Share of Motor Vehicle Tax collected during 1998-99 to 2005-06 (balance amount) under Section 184 of the GMC Act 1971	2000.00
	(iii) Share of Land Revenue and local Rates collected within city area never paid under Section 184 of GMC Act 1971(around)	1000.00
	(iv) Surcharge on Stamp Duty-Due from 1974 to 1998 under Section 178 of GMC Act 1971 (around)	2000.00
	(v) Grant to meet administrative expenditure due to closure of Check gates and Parking Places-only for one year for the present (around)	1600.00
	(vi) Property Tax on State Assam holdings (around)	429.00
	(vii) Grant under award of 12th Finance Commission	235.00
	(viii) Assam Professional Tax arrear from 1999-2000 to 2004-05 (claimed for 5 years for the present) under Section 180 & 210 of GMC Act 1971as per Treasury records.	10516.00
	<b>Sub-Total</b>	<b>17880.00</b>
2	Property Tax on Private Holdings	410.00
3	Trade Licence Fees	57.00
4	Property Tax on ASEB's Holdings 01-11-02 to 31-03-06	337.00
	<b>Sub-Total</b>	<b>804.00</b>
	<b>Grand Total</b>	<b>18684.00</b>

**STATEMENT OF NON-PLAN REVENUE EXPENDITURE OF GMC**

(Rs. in lakh)

Sl. No	Head of Account	2005-06 Actual	2006-07 Est.	2007-08 Est.
<b>Non-Plan Revenue Exp.</b>				
1	Salary expenditure	2704.99	2921.39	3155.10
2	Travelling Expenses	1.74	1.88	2.03
3	Operation & Maintenance	670.26	737.29	811.01
4	Materials	53.88	59.18	65.10
5	Vehicles	27.40	30.14	33.15
6	Repairs & Maintenance	11.93	13.12	14.43
7	Others non plan expenditure	42.76	200.00	216.00
8	Pending Salary & terminal benefits			3699.00
<b>Total Non-Plan Revenue expenditure</b>		<b>3512.96</b>	<b>3963.00</b>	<b>7995.82</b>

**ANNEXURE- 18****NON-PLAN REVENUE DEFICIT OF G.M.C.**

(Rs. in lakh)

Sl. No	Particulars	2005-06	2006-07	2007-08
<b>A</b>	<b>Total Revenue Receipts</b> (as per annexure-15)	<b>3464.45</b>	<b>3982.27</b>	<b>2777.80</b>
<b>B</b>	<b>Total Non-Plan Revenue Expenditure</b> (as per annexure-17)	<b>3512.96</b>	<b>3963.00</b>	<b>7995.82</b>
<b>C</b>	<b>Non-Plan Revenue Deficit (A-B)</b>	<b>(-) 48.51</b>	<b>(+) 19.27</b>	<b>(-) 5218.02</b>

## STATEMENT OF REVENUE RECEIPTS OF THE ULBs

(Rs. in lakh)

Sl. No	Heads of Account	2005-2006		2006-2007		2007-2008	
		Actual		Est.		Est.	
		General Area	6th Schedule Area	General Area	6th Schedule Area	General Area	6th Schedule Area
<b>I</b>	<b>Tax Revenue</b>						
1	House Tax	484.85	53.47	533.34	58.82	586.67	64.70
2	Water Tax	67.00	11.39	73.70	12.53	81.07	13.78
3	Latrine Tax	70.22	8.72	77.24	9.59	84.97	10.55
4	Light Tax	66.62	9.39	73.28	10.33	80.61	11.36
5	Urban Immovable Property Tax	133.14	43.71	146.45	48.08	161.10	52.89
6	Market Tax	178.75	10.63	196.63	11.69	216.29	12.86
	<b>Total Tax Revenue</b>	<b>1000.58</b>	<b>137.31</b>	<b>1100.64</b>	<b>151.04</b>	<b>1210.71</b>	<b>166.14</b>
<b>II</b>	<b>Non-Tax Revenue</b>						
1	Rent	252.28	12.36	277.51	13.60	305.26	14.96
2	Fees & fines	1164.84	77.11	1281.32	84.82	1409.46	93.30
	<b>Total Non-Tax Revenue</b>	<b>1417.12</b>	<b>89.47</b>	<b>1558.83</b>	<b>98.42</b>	<b>1714.72</b>	<b>108.26</b>
<b>III</b>	<b>Total Own Revenue (I+II)</b>	<b>2417.70</b>	<b>226.78</b>	<b>2659.47</b>	<b>249.46</b>	<b>2925.43</b>	<b>274.40</b>

## NON-PLAN REVENUE EXPENDITURE OF ULBs

(Rs. in lakh)

Sl. No.	Head of Account	2005-2006		2006-2007		2007-2008	
		Actual		Est.		Est.	
	Revenue Expenditure	General Area	6th Schedule Area	General Area	6th Schedule Area	General Area	6th Schedule Area
1	Salary	1532.07	187.22	1654.64	202.20	1787.00	218.37
2	Terminal Benefit	176.77	15.21	190.91	16.43	206.18	17.74
3	Office expenses	174.89	10.19	188.88	11.00	203.99	11.88
	<b>Maintenance expenditure</b>						
(I)	Roads	445.06	45.30	489.57	49.83	538.52	54.81
(ii)	Culvert	9.71		10.68		11.75	
(iii)	Drain	243.36	30.19	267.70	33.21	294.47	36.53
(iv)	Water Supply	191.26	1.97	210.39	2.17	231.42	2.38
(v)	Light	169.84	8.20	186.82	9.02	205.51	9.92
(vi)	Public Health	240.99	7.80	265.09	8.58	291.60	9.44
(vii)	Vehicle	13.51	2.89	14.86	3.18	16.35	3.50
(viii)	Conservancy	78.56	9.67	86.42	10.64	95.06	11.70
(ix)	Slaughter House	2.84		3.12		3.44	
(x)	Burial Ground	6.12	1.67	6.73	1.84	6.41	2.02
(xi)	Community Hall	23.94	4.91	26.33	5.40	28.97	5.94
(xii)	Markets	106.15	11.69	116.77	12.86	128.44	14.14
(xiii)	Bus Stand	8.78	0.47	9.66	0.52	10.62	0.57
	<b>Total 4- O&amp; M Expenditure</b>	<b>1540.12</b>	<b>124.76</b>	<b>1694.14</b>	<b>137.25</b>	<b>1862.56</b>	<b>150.95</b>
	<b>Total Revenue Expenditure</b>	<b>3423.85</b>	<b>337.38</b>	<b>3728.57</b>	<b>366.88</b>	<b>4059.73</b>	<b>398.94</b>

## NON-PLAN REVENUE DEFICIT OF ULBs

(Rs. in Lakh)

Sl. No	Head of Account	2005-2006 Actual		2006-2007 Est.		2007-2008 Est.	
		General Area	6th Schedule Area	General Area	6th Schedule Area	General Area	6th Schedule Area
<b>A</b>	<b>Revenue Receipt</b>						
1	Tax Revenue	1000.58	137.31	1100.64	151.04	1210.71	166.14
2	Non Tax Revenue	1417.12	89.47	1558.83	98.42	1714.72	108.26
3	Assigned Revenue						
(i)	Share of M.V. Tax	302.10	10.00	335.33	11.00		
4	Grants-in-Aid	3.40		5.00			
	<b>Total A Revenue Receipt</b>	<b>2723.20</b>	<b>236.78</b>	<b>2999.80</b>	<b>260.46</b>	<b>2925.43</b>	<b>274.40</b>
<b>B</b>	<b>Non-Plan Revenue Expenditure</b>						
5	Salary	1532.07	187.22	1654.64	202.20	1787.00	218.37
6	Travelling expenses	176.77	15.21	190.91	16.43	206.18	17.74
7	Office expenses	174.89	10.19	188.88	11.00	203.99	11.88
8	Operation & Maintenance	1540.12	124.76	1694.14	137.25	1862.56	150.95
*9	Arrear Salary/CPF					1409.07	122.12
	<b>Total B- N.P.R.E.</b>	<b>3423.85</b>	<b>337.38</b>	<b>3728.57</b>	<b>366.88</b>	<b>5468.80</b>	<b>521.06</b>
<b>C</b>	<b>Revenue Deficit (A-B)</b>	<b>-700.65</b>	<b>-100.60</b>	<b>-728.77</b>	<b>-106.42</b>	<b>-2543.37</b>	<b>-246.66</b>

\* Accumulated arrear amounted to Rs. 1531.19 lakhs comprising arrear Salary Rs. 1184.52 lakhs and arrear CPF Rs. 346.67 lakhs. Out of this amount, Rs. 1409.07 lakhs relate to General Areas and Rs. 122.12 lakhs to 6th Schedule areas.



## BUDGETARY DEFICIT OF GOVERNMENT OF ASSAM

Year	Overall Revenue Position Surplus (+) deficit (-) (Rs. in Crs)	Non-Plan Revenue Deficit (Rs. in Crs)	Fiscal Deficit (Rs. in Crs)	GSDP (Rs. in Crs)	Col.2 as % of GSDP (Rs. in Crs)	Col. 3 as % of GSDP	Col.4 as % of GSDP
1	2	3	4	5	6	7	8
1998-99	(+) 90.22	(-) 345.32	(-) 338.16	25557.91	0.35	-1.35	-1.32
1999-2000	-1004.73	-1358.42	-1605.82	29263.25	-3.43	-4.64	-5.49
2000-01	-779.48	-1269.06	-1539.96	31475.58	-2.48	-4.03	-4.89
2001-02	-881.38	-1310.55	-1448.14	34347.18	-2.57	-3.82	-4.22
2002-03	-319.16	-1099.30	-927.70	37603.05	-0.85	-2.92	-2.47
2003-04	-684.69	-1449.21	-1393.96	40249.46	-1.70	-3.60	-3.46
2004-05	-291.87	-1386.3	-2057.45	43529.83	-0.67	-3.18	-4.73
2005-06	(+) 1509.08	(+) 287.19	(+) 355.71	46202.56	3.27	0.62	0.77
2006-07 (RE)	-630.10	-3066.70	-3648.43				
2007-08 (BE)	(+) 897.41	-1465.84	-2065.42				

## ANNEXURE-23

## SUMMARY OF TAX COLLECTION GOVERNMENT OF ASSAM

(Rs. in Crore)

	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07 RE	2007-08 BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(9)	(10)
1. Sales Tax	550.40	742.32	917.90	1072.76	1440.90	1551.06	2098.58	2568.41	2743.71	3129.51
2. AIT	103.26	74.82	40.70	15.26	2.53	3.18	5.22	7.02	12.00	16.50
3. Professional Tax	46.74	58.62	66.46	73.25	81.19	86.70	94.56	99.62	110.06	121.07
4. Land Revenue	65.95	69.08	67.20	63.26	62.12	62.12	58.30	74.65	83.07	91.55
5. Stamps & Registration	29.66	34.96	38.63	41.97	50.00	62.02	72.31	85.88	92.65	102.84
6. State Excise	100.46	117.74	137.56	150.91	121.67	129.29	144.06	160.40	184.61	204.92
7. M.V. Tax	40.83	68.69	73.77	93.59	116.28	123.99	134.72	155.92	172.63	191.62
8. APGT	20.27	21.11	10.23	9.71	13.30	16.99	15.88	61.52	140.77	156.25
9. Elec. Duty	1.69	11.80	13.22	2.89	12.82	2.73	61.84	13.29	17.99	18.88
10. Other Taxes & Duties	23.30	25.62	44.02	32.97	32.57	32.24	27.85	4.86	8.28	8.71
Total State Taxes	982.56	1224.76	1409.69	1556.57	1933.38	2070.32	2713.32	3231.57	3565.77	4041.85
11. Share in Central Taxes	1349.33	1448.78	1682.93	1705.88	1814.36	2162.07	2584.33	3057.46	3674.80	4226.02
12. Non-Tax Revenue	451.97	444.92	526.77	533.20	692.97	945.80	1070.03	1459.28	1616.27	1694.33

## SHARE OF ASSAM IN THE DIVISIBLE POOL OF CENTRAL FINANCE COMMISSIONS

Commission & Period	Percentage Share of Assam in the divisible pool
1. Eighth Finance Commission (1984-89)	4.07
2. Ninth Finance Commission	
(i) First Report (1989-90)	4.12
(ii) Second Report (1990-95)	3.73
3. Tenth Finance Commission (1995-2000)	3.67
4. Eleventh Finance Commission (2000-05)	3.05
5. Twelfth Finance Commission (2005-10)	3.22

**TARGET OF REVENUE COLLECTION AND NON PLAN REVENUE EXPENDITURE (NPRE)  
AS ASSESSED BY FINANCE COMMISSION VIS-À-VIS ACTUAL POSITION**

<b>Finance Commission</b>	<b>State Tax Collection as assessed</b>	<b>Actual Collection</b>	<b>Non Tax as assessed</b>	<b>Actual</b>	<b>NPRE as assessed</b>	<b>Actual</b>
<b>1. Eighth Finance Commission (1984-89)</b>	779.67	1205.62	604.09	806.54	2866.45	4231.52
<b>2. Ninth Finance Commission</b>						
<b>(I) First Report (1989-90)</b>	367.26	332.89	244.85	219.61	1158.61	1240.44
<b>(ii) Second Report (1990-95)</b>	2516.27	2695.02	1237.93	1675.75	7294.49	9471.56
<b>3. Tenth Finance Commission (1995-2000)</b>	5072.02	4558.62	2045.41	1935.83	15132.41	16459.26
<b>4. Eleventh Finance Commission (2000-05)</b>	8259.52	9683.26	4693.70	3768.77	23669.55	31413.91
<b>5. Twelfth Finance Commission (2005-10)</b>	20334.33		7080.22		45398.51	
<b>2005-06</b>	3125.45	3231.57	1177.30	1459.28	7566.60	8409.27
<b>2006-07 (RE)</b>	3538.01	3565.77	1286.72	1616.27	8181.67	12974.47
<b>2007-08 (BE)</b>	4005.03	4041.85	1405.32	1694.33	9140.61	12452.52

**DEVOLUTION TO LOCAL BODIES UNDER HEAD OF ACCOUNT 3604-COMPENSATION & ASSIGNMENT**

(Rs. in lakh)

Sl. No	Tax Head	2001-02 Act.	2002-03 Act.	2003-04 Act.	2004-05 Act.	2005-06 Act.	2006-07 RE	2007-08 BE
1	Land Revenue	100.00			30.00	414.11	14.00	14.71
2	Entertainment Tax	69.33	289.23	418.00	435.80		709.00	744.95
3	M.V. Tax	23.62	424.54	500.00	558.85	616.19	500.00	3000.00
4	Others	195.60	40.63	317.00	286.78	59.07	376.80	316.90
5	Devolution to PRIs							9754.87
	<b>Total</b>	<b>388.55</b>	<b>754.40</b>	<b>1235.00</b>	<b>1311.43</b>	<b>1089.37</b>	<b>1599.80</b>	<b>13831.43</b>

Source: Finance Accounts and Budget documents, GOA

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

No. FEA.266/05/Pt/109

Dated Dispur the 2<sup>nd</sup> March, 2007

From : Shri H.S. Das, IAS  
Commissioner & Secretary to the Govt. of Assam

To : The Chairman,  
Third Assam State Finance Commission,  
Old Secretariat Building,  
Dispur.

Sub: Submission of report by the Third Assam State Finance Commission.

Sir,

I am directed to say that State Government is required to open a single budgetary window in the Budget for 2007-08 for non-plan budgetary outgo for PRIs and ULBs from 2007-08 onwards. The 13<sup>th</sup> Finance Commission is likely to take the 2007-08 actuals and the 2008-09 B.E. as basis for their projections of revenue and expenditure and also for their recommendations regarding devolution and grants-in-aid to the States.

In view of the critical importance of the report and recommendations of TASFC in preparing State Government's presentations before the 13<sup>th</sup> Central Finance Commission, it was decided with the approval of Hon'ble Chief Minister to have the final report of the TASFC by 31<sup>st</sup> December, 2007. I would therefore, like to request you to kindly submit the report and the recommendations of the TASFC as per the schedule as already communicated to you vide letter No. FEA.266/05/104 dt. 10.01.2007.

Yours faithfully,

Sd/-

(H.S. Das)

Commissioner & Secretary to the Govt. of Assam

**Provision of Vehicle mounted Cesspool emptier (Cesspool Cleaners)  
for all the ULBs in Assam except ULBs of 6<sup>th</sup> schedule areas**

TASFC in its third meeting decided to field a study to identify the requirement of cesspool emptiers in order to strengthen the sanitation situation of ULBs.

A tentative assessment of requirement of numbers of cesspool emptiers needed for ULBs of general areas of Assam may be calculated as follows:

Urban Population (net of 6 <sup>th</sup> Schedule Area)	2735019
Number of Households (5 persons per household)	547004
Number of Cess pools (40 % of house holds)	218802
Average Number of Cesspool require cleaning in a year. Assuming fill in time for a cesspool as 10 years	21880
No of Cesspool cleaners needed assuming that one cleaner can clear 1 cesspool in a day and operation days @ 200 per year	<b>109</b>

Based on the above calculations, the Commission decided to recommend one cesspool cleaner for every MB and TC of general areas and 2 more to GMC for the time being pending completion of the study.

This way total number of cesspool cleaners needed will be 70 for all the MBs and TCs @ 1 each and 2 for GMC.

Commissioner, GMC informed TASFC that cost of one 3000 litre capacity cesspool is around Rs 12.00 lakhs.

Thus TASFC recommended grants in aid of Rs 8.64 crore for provision of cess pool cleaners as discussed above in the FY 2007 – 08.

**(Secretary, TASFC)**

## Annexure 29

### Division to PRIs and ULBs out of the Divisible Pool (DP)

SI No	Parameter	Value
1	Rural Population (Net of 6th Schedule Area)	20270565
2	Urban Population (net of 6th Schedule Area)	2735019
3	Rural Area (Net of Area under Forest Cover and 6th Schedule Area) Sq Km	40658.64
4	Urban Area (Net of Area under Forest Cover and 6th Schedule Area) Sq Km	671.97
5	Density of Population (Rural) (persons per Sq Km)	498.5549197
6	Density of Population (Urban)(persons per Sq Km)	4070.150453
7	Percentage of DP to be Distributed as per population	80
8	Percentage of DP to be Distributed as per population density	20
9	Size of DP (Crores Rupees)	<b>363.77</b>
10	Rural leg of DP (Crores Rupees)	<b>264.3577608</b>
11	Urban Leg of DP (Crores Rupees)	<b>99.41223924</b>

Source:- Data of 2001 Census as provided by Director, Economics and Statistics Government of Assam



**OFFICERS AND STAFF WHO WORKED FOR TASFC**

**NAME**

1. Shri Jiban Choudhury
2. Shri Siddheswar Sarma
3. Shri Mati Lal Sarkar
4. Smti. Lalita Devi
5. Shri S. Phukan
6. Shri M.K.Sarma
7. Shri B. Haloi
8. Shri P. Gogoi
9. Shri N. Boro
10. Shri B.K. Kalita
11. Smti. Jinu Devi
12. Shri Akhil Chandra Talukdar
13. Shri Babul Chandra Baishya
14. Shri Mayur Talukdar
15. Shri Yakub Ali
16. Shri Sunil Roy
17. Shri Sanmil Chandra Das

## ABBREVIATIONS

Sl No	Abbreviation	Full Form
1.	AGPRMP	Assam Governance and Public Resource Management Project
2.	AP	Anchalik Panchayat
3.	ARV	Annual Rateable Value
4.	ASEB	Assam State Electricity Board
5.	AG	Accountant General
6.	AASC	Assam Administrative Staff College
7.	C & AG	Comptroller & Auditor General
8.	CEO	Chief Executive Officers
9.	CIC	Community Information Centre
10.	DTO	District Transport Officer
11.	DP	Divisible Pool
12.	DPC	District Planning Committee
13.	EFC	Eleventh Finance Commission
14.	FSFC	First State Finance Commission
15.	GBS	Gross Budgetary Support
16.	GDD	Guwahati Development Department
17.	GOA	Government of Assam
18.	GOI	Government of India
19.	GP	Gaon Panchayat
20.	GMC	Guwahati Municipal Corporation
21.	MB	Municipal Board
22.	MOU	Memorandum of Understanding
23.	MTFRP	Mid Term Fiscal Reforms Programme
24.	NGO	Non Government Organization
25.	NLGORR	Non Loan Gross Own Revenue Receipt
26.	O & M	Operation & Maintenance
27.	P & RD	Panchayat and Rural Development
28.	PRI	Panchayati Raj Institution
29.	RLB	Rural Local Body
30.	SIRD	State Institute of Rural Development
31.	SSFC	Second State Finance Commission
32.	TASFC	Third Assam State Finance Commission
33.	TC	Town Committee
34.	TOR	Terms of Reference
35.	TFC	Twelfth Finance Commission
36.	UDD	Urban Development Department
37.	ULB	Urban Local Body
38.	ZP	Zilla Parishad

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

**NOTIFICATION**

No. FEA 266/05/109

Dated Dispur the May 19, 2007

In continuation of Notification No. FEA 182/2005/375 dated 06.02.2006 and No. FEA 266/2005/65 dated 03.07.2006, the Governor of Assam is placed to extend the term of the Third Assam State Finance Commission (TASFC) till March 31, 2008. The Final report by the Commission may be submitted by December 31, 2007 so that the same may be placed in the Assam Legislative Assembly along with the Budget proposals for 2008-09 as envisaged in para 8.55 (ii) of the Report of the Twelfth Finance Commission.

Sd/-

(H.S. Das)

Commissioner & Secretary to the Government of Assam,  
Finance Department

## Annexure- 4.1

INTERNAL REVENUE MOBILIZATION BY THE PRIs  
DISTRICT-WISE

(Rs. in lakh)

District		2000-01			2001-02			2002-03			2003-04			2004-05			2005-06		
		ZP	AP	GP	ZP	AP	GP	ZP	AP	GP	ZP	AP	GP	ZP	AP	GP	ZP	AP	GP
		(a) Tax Revenue	(b) Non-Tax Revenue																
1 Sonitpur	(a)		0.52	0.82		0.30	0.83		0.68	0.66		1.03	0.85		1.91	1.06		1.88	1.81
	(b)		37.94	34.61		50.61	41.27	8.03	45.22	51.42	11.65	51.07	50.38	11.84	48.78	42.11	12.61	50.09	45.82
2 Goalpara	(a)																		
	(b)		23.46	6.31		17.80	8.20	9.03	20.48	7.63	10.56	20.23	7.70	10.70	22.57	6.23	12.13	21.10	6.43
3 Dhubri	(a)	0.75		3.58	0.77		4.32	0.62		3.43	0.88		3.14	0.82		2.91	1.01		2.01
	(b)		18.11	9.09		17.34	12.35	3.74	21.34	16.16	4.39	27.10	15.38	10.39	26.91	16.44	12.04	27.44	14.07
4 Lakhimpur	(a)	0.46	0.22	0.17		0.85	0.17	1.88	0.49	0.18	0.40	0.84	0.19	0.25	0.84	0.20		0.84	0.20
	(b)	1.16	20.51	7.96	0.68	22.81	10.67	3.02	25.23	14.51	6.90	23.40	7.59	3.75	22.21	11.24	4.59	25.09	9.87
5 Marigaon	(a)		0.04	0.10		0.18	0.13		0.05	0.09		0.03	0.04		0.01	0.09		0.02	0.12
	(b)	3.54	17.28	17.63	2.92	26.25	22.70	4.49	23.76	21.19	5.00	23.95	24.01	6.48	17.81	21.82	7.67	23.82	31.70
6 Bongaigaon	(a)		0.06	0.93		0.13	1.08		0.15	1.29		0.04	1.82		0.06	1.08		0.03	1.28
	(b)		16.89	6.14	0.47	15.34	8.45	2.29	17.55	11.12	3.04	18.11	8.46	1.82	17.40	6.73	4.23	18.10	8.41
7 Nalbari	(a)			0.07			0.16		0.02	0.33		0.18	0.51		0.05	0.68		0.30	0.54
	(b)	2.68	1.12	2.97	8.40	3.61	3.03	6.27	3.69	3.44	2.34	3.98	4.17	3.61	2.77	3.06	3.60	3.12	2.65
8 Barpeta	(a)	0.46	0.22	0.16		0.85	0.16	1.88	0.49	0.17	0.40	0.84	0.18	0.25	0.84	0.19		0.84	0.20
	(b)	1.16	28.06	13.45	0.68	27.83	15.70	3.02	32.17	17.07	6.83	24.59	11.49	3.75	21.00	14.23	4.59	18.53	13.50
9 Dibrugarh	(a)		0.04	0.07		0.07	0.11		0.15	0.15		0.19	0.10		0.29	0.12		0.24	0.15
	(b)	1.05	11.80	4.51	1.09	11.05	5.38	1.23	13.39	9.75	2.53	18.54	11.27	9.98	21.73	13.54	11.65	23.09	14.39
10 Tinsukia	(a)					0.44			0.03			0.20			0.63			0.24	
	(b)		7.24	8.73		11.51	11.74	8.54	13.99	18.00	9.22	14.36	16.59	12.05	13.48	17.52	11.34	11.31	15.34
11 Jorhat	(a)		0.03	0.19		0.02	0.30	0.01	0.43	0.35	0.02	0.85	0.39	0.02	0.32	0.42	1.50	0.44	0.50
	(b)	3.10	16.75	11.54	7.20	19.30	12.52	10.92	26.79	14.72	15.75	28.86	13.55	36.61	20.09	14.35	23.81	20.61	13.09
12 Golaghat	(a)		0.35	0.56		0.36	0.75		0.68	0.92		0.86	0.69		0.81	0.70		0.93	0.62
	(b)	0.05	14.24	13.23	2.00	18.82	17.25	4.75	23.16	21.65	4.81	19.74	19.88	6.39	24.47	22.78	7.66	23.83	20.68
13 Sibsagar	(a)		0.72	0.32		0.72	0.34		0.72	0.43		0.72	0.49		0.72	0.52		0.72	0.58
	(b)	4.00	14.30	19.04	5.00	13.89	20.66	6.20	17.21	26.14	6.20	17.48	24.73	6.20	18.13	22.79	6.20	15.70	21.32
14 Cachar	(a)			5.10			6.38	0.95		13.69	0.42		8.59	0.51		8.13	0.78		8.32
	(b)		13.53	4.78		14.08	6.58	1.52	15.65	10.55	7.38	13.03	7.68	7.32	14.74	7.67	4.92	16.91	8.89
15 Karimganj	(a)			5.12			5.27		13.83				10.72			11.10			10.88
	(b)	1.85	9.64	9.56	2.15	6.21	7.83	2.61	6.92	9.48	2.25	6.72	10.28	2.41	7.31	10.14	3.49	7.53	12.64
16 Hailakandi	(a)			0.18			0.36	0.95		0.23	0.42		0.19	0.51		0.22	0.78		0.24
	(b)		5.49	4.66		4.95	4.66	1.52	7.59	7.88	7.38	6.60	8.14	7.32	5.31	6.40	4.92	4.80	5.78

	District		2000-01			2001-02			2002-03			2003-04			2004-05			2005-06		
	(a) Tax Revenue		ZP	AP	GP	ZP	AP	GP	ZP	AP	GP	ZP	AP	GP	ZP	AP	GP	ZP	AP	GP
	(b) Non-Tax Revenue																			
17 Dhemaji	(a)		0.04	1.56		0.18	1.96		0.05	3.98		0.04	2.77		0.01	2.68		0.02	2.81	
	(b)		8.46	1.37		10.50	3.02	1.52	11.91	4.68	1.38	7.46	3.55	3.32	11.62	3.28	4.92	7.68	4.84	
18 Nagaon	(a)			5.82			7.01	0.95		13.65	0.42		8.81	0.51		9.27	0.78		9.13	
	(b)	6.73	20.97	6.58	8.20	22.54	7.68	8.90	23.12	9.23	10.10	21.83	9.47	12.73	29.84	10.75	16.26	29.16	10.21	
19 Kamrup	(a)			0.20			0.40	0.95		0.67	0.42		0.83	0.51		1.12	0.78		0.76	
	(b)		12.24	6.72		15.09	8.80	7.29	20.10	11.10	10.26	17.41	10.89	6.91	16.17	11.69	9.14	18.34	11.63	
20 Darrang	(a)	0.46	0.30	1.36		0.36	1.71	1.88	0.64	4.28	0.40	0.84	2.45	0.25	0.76	2.34		0.88	2.10	
	(b)	0.54	12.65	3.77	0.27	13.49	4.12	3.91	12.85	5.16	4.81	11.67	4.88	4.49	11.57	4.66	3.82	12.12	4.41	
Total -	(a)	2.13	2.54	26.31	0.77	4.46	31.44	10.07	4.58	58.33	3.78	6.66	42.76	3.63	7.25	42.83	5.63	7.38	42.25	
	(b)	25.86	310.68	192.65	39.06	343.02	232.61	98.80	382.12	290.88	132.78	376.13	270.09	168.07	373.91	267.43	169.59	378.37	275.67	
Grand Total -		27.99	313.22	218.96	39.83	347.48	264.05	108.87	386.70	349.21	136.56	382.79	312.85	171.70	381.16	310.26	175.22	385.75	317.92	

Source: Replies to the questionnaire furnished by the ZPs.

Tax-Revenue: Tax on house and structure is included in this category.

Non-Tax Revenue: Income from hat, fisheries, ferries, fee on places of pilgrimage, fairs and melas, licence fee on shops, registration of cattle, boats, vehicles bicycles, rickshaws etc. are included in this category.

**FUND REQUIREMENT FOR 29 ITEMS UNDER THE ELEVENTH SCHEDULE OF THE  
CONSTITUTION**

**(Profoma to be filled up and submitted to TASFC latest by 31.08.07)**

[Salaries and other establishment expenses on the Non-Plan side. This should include expenses on all officers and staff who are working/will be working in the PRIs or other departments for implementation of plan project, schemes and programmes etc. including central sector and centrally sponsored projects, schemes and programmes. The proforma should be submitted direct to TASFC with copy to P & RD Department]

Item	Department/ Departments concerned	Fund released during	Budget provision for	Projection for	Projection for	Projection for	Total for 5 years
		2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
1	2	3	4	5	6	7	8

**(Profoma to be filled up and submitted to TASFC immediately and not later than 31.08.07)**

Item	Department/ Departments concerned	Fund released during	Budget provision for	Projection for	Projection for	Projection for	Total for 5 years
		2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
1	2	3	4	5	6	7	8

*P. C. Sharma, I.A.S*



**Annexure- 4.4**

**Chief Secretary**  
**GOVERNMENT OF ASSAM**  
**Block- 'C' - 3<sup>rd</sup> floor**  
**Assam Sachivalaya,**  
**Dispur, Guwahati- 781006**  
Tel: 0361- 2261403 /2261120 (O)  
2260900 (Fax)  
2654434 (R)  
E-mail: psecy\_it@assam.nic.in

D.O.No.: FEA (SFC) 1/2007/41  
Dated June 22, 2007

Dear

The Terms of Reference of Third Assam State Finance Commission (TASFC) requires the Commission to make an assessment of the receipts and expenditure on the non-plan revenue account of the Local Bodies with the objective of balancing the same. For this purpose, the basic data on receipt and expenditure of local bodies is immediately required by the Commission.

For working out the requirement of funds for the PRIs and ULBs, TASFC have to keep in view the functions that are required to be performed by them in the context of empowerment envisaged under the eleventh and twelfth schedules of the Constitution. These schedules envisaged transfer of 29 and 18 subjects to PRIs and ULBs respectively. I have been informed that the Commission has requested you (separately) to quantify the funds and functions that are likely to be devolved to do the PRIs and ULBs from the concerned line departments. I am given to understand that no response from your end has been received by the Commission till submission of its Ad Interim Report in March, 2007.

For this purpose of the Final report, the Commission would require the relevant data on funds and functionalities in respect of the transferred subjects, non-plan fund released against the decentralized subjects during 2006-07 and budget provision made for 2007-08. Chairman, TASFC has already taken up the matter with you under D.O. No. FEA (SFC) 1/2007/31 dated 17.04.2007. The relevant information as per prescribed proforma from 2006-07 with projection up to 2010-11, was supposed to reach the Commission by 30<sup>th</sup> May, 2007, which has not been apparently compiled with as yet.

You are requested ensure immediate compliance of the request of the Commission.

Yours sincerely,  
Sd/-

**(P. C. Sharma)**

1. Shri Davinder Kumar, IAS,  
Commissioner & Secretary,  
Panchayat & Rural Development Department.
2. Shri Biren Dutta, IAS,  
Commissioner & Secretary,  
Urban Development Department.
3. Dr. A. Kr. Bhutani, IAS  
Secretary to the Govt. of Assam  
Guwahati Development Department



**Minutes of the 17<sup>th</sup> Meeting of the Third Assam State Finance Commission held on 23.08.2007 at 11 A.M. in the Janata Bhavan Auditorium.**

The meeting was presided over by Shri H. N. Das, IAS (Retd.), Chairman of the Third Assam State Finance Commission. At the outset the Chairman welcomed the members and officers present in the meeting.

1. The Chairman explained the importance of this meeting. As per Terms of Reference of the Third Assam State Finance Commission (TASFC), the Commission is required to make a projection of receipt and expenditure on non-plan revenue account of the Local Bodies (Rural and Urban) with the object of making recommendations for devolution to PRIs and ULBs as per activity mapping issued by P & RD, U.D and G.D. departments respectively.
2. The Chairman stated that several remainders were issued to the P & RD, U.D. and G.D. Departments for submission of data/information on funds to the Commission from the concerned Departments involved with the activities of Local Bodies. D.O. letters from the Chief Secretary, Government of Assam were issued to P & RD, U.D. and G.D. Departments. However, there was little response.
3. The Chairman further stated that concerned Departments are spending money on the subjects already identified as per activity mapping, earmarked for local bodies. Unless these Departments submit figures in respect of the expenditure against these subjects assigned to the local bodies on non-plan revenue account, it will be impossible for the Commission to make projections for devolution of funds to Local Bodies.
4. The Chairman then read out the relevant provisions contained in Article 280 (3) (bb) and (c) of the Constitution of India, which brings out the measures to augment the Consolidated Fund of a State to supplement the resources of the Panchayats and Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.
5. The Chairman declared 15<sup>th</sup> September 2007 as the last date for submission of figures on non-plan revenue account in respect of the 29 transferred subjects of PRIs and 18 transferred subjects of ULBs to the Commission.
6. Shri P.P. Verma, Additional Chief Secretary, Planning & Development Department appealed to the officers of the concerned Departments present in the meeting to avail this last opportunity of the deadline for furnishing figures to the Commission.
7. Shri H.S. Das, Principal Secretary, Finance Department expressed that Government of India has already started the process for constitution of the Thirteenth Finance Commission. The award period of the Thirteenth Finance Commission will cover from 1<sup>st</sup> April 2010 to 31<sup>st</sup> March 2015. The base year for projection of resources of the Centre and States will be 2008-09. Unless the full budget provision against the transferred subjects of Local Bodies is made in the budget for 2007-08 and 2008-09, Government of Assam may again be deprived from sufficient devolution of funds to Local Bodies in the Thirteenth Finance Commission Award.
8. The Principal Secretary, Finance also expressed that the Twelfth Finance Commission allocated Rs. 64.90 crore only to Assam for devolution of Local Bodies for 5 years, whereas Tamilnadu and Karnataka received highest allocation of Rs. 8972.66 crore and Rs. 5344.82 crore respectively for devolution to Local Bodies. The very small amount of devolution to Assam by the Twelfth Finance Commission was attributable to the low level of devolution of Local Bodies by the State Government. As such, he emphasized

that unless the concerned Departments are able to give figures in respect of devolution of funds to Local Bodies for making budget provision in 2007-08 and 2008-09, low award may reccur as in the case of the Twelfth Finance Commission also.

9. Shri K.V. Eapen, Commissioner & Secretary, Finance Department said that the concerned Departments may submit budget estimated figures of 2007-08 against the transferred subjects of Local Bodies and the Commission after working out some criteria and the basis on which it can make the projections for the award period of the Third Assam State Finance Commission.
10. Shri G. D. Tripathi, Additional Secretary, Finance Department & secretary, Third Assam State Finance Commission (TASFC) may be contacted over his Mobile Telephone No. 94350-67666 for any clarification in respect of submission of figures.

Sd/-  
**(H. N. Das)**  
Chairman, TASFC

**FUND REQUIREMENT FOR 29 ITEMS UNDER THE ELEVENTH SCHEDULE OF THE CONSTITUTION****(Proforma to be filled up and submitted to TASFC latest by 31.08.07)**

[Salaries and other establishment expenses on the Non-Plan side. This should include expenses on all officers and staff who are working/will be working in the PRIs or other departments for implementation of plan project, schemes and programmes etc. including central sector and centrally sponsored projects, schemes and programmes. The proforma should be submitted direct to TASFC with copy to P & RD Department]

(Rs. in lakh)							
Item	Department/ Department concerned	Fund released during	Budget provision for	Projection for	Projection for	Projection for	Total for 5 years
		2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Elementary Education "2202-Genl-Edn-II-other State Plan and Non Plan Schemes-01-Ele-Edn-104-inspection-285-District Offices-01-salary (Non-Plan) " (General area)Number of Post 354	538.08	730.37				
	"2202-Genl-Edn-II-other State Plan and Non Plan Schemes-01-Ele-Edn-104-inspection-249-Sub-divisional offices-01-salary (Non-Plan) " (General area) Number of Post 1132	1516.12	1664.46				
	"2202-Genl-Edn-II-other State Plan and Non Plan Schemes-01-Ele-Edn-104-inspection-118-Block offices-01-salary (Non-Plan) " (General area)Number of Post 648	894.24	1068.57				
2	Public Health Engineer "2215-Water Supply and Sanitation-II PHE-II-other State Plan and Non-Plan Schemes-Non Plan-General"	9299.44	9434.69				
3	Sericulture "2851-VIII. & Small Ind.-I-Seri-II-Other State Non Plan Scheme-General Areas-107-Seri. Ind-11-RDS-01-Salary (Number of Post 21)	28.03	28.12				
	"2851-VIII. & Small Ind.-I-Seri-II-Other State Non Plan Scheme-General Areas-107-Seri. Ind-13-DDS-01-Salary(Number of Post 556)	675.97	778.32				
	"2851-VIII. & Small Ind.-I-Seri-II-Other State Non Plan Scheme-General Areas-107-Seri. Ind-17-Seri. Farm -01-Salary" (Number of Post 1510)	1050.70	1504.21				

Item	Department/ Department concerned	Fund released during	Budget provision for	Projection for	Projection for	Projection for	Total for 5 years
		2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4	Food and civil supplies "2408-Food Storage & Warehousing-01-Food-101-Procurement and Supply."						
	"2408-Food Storage & Warehousing-01-Food-1291-Grain Storage Scheme Non-Plan." (Number of Post 1237)	764.73	994				
	3456-Civil Supplies-001-Direction and Administration (Number of Post 29)	18.09	23.78				
	3456-Civil Supplies-172-Head Quarter Establishemnt-Non Plan						
	3456-Civil Supplies-008-Other Expenditure						
	3071-Civil Supplies Schemes (Number of Post14)	7.20	9.82				
	2408-Food Storage-Storage and Warehousing General						
	01-Food						
	101-Procurement & Supply	77.49	78.75				
	6329-Implementation of Consumer Protection Scheme-Non Plan						
	State Plan-2408-Food Storage and Warehousing						
	101-Procurement & Supply (Number of Post 79)						
	6329-Implementation Scheme	Nil					
5	Sports & Youth welfare 2204-Sports & Youth Services	588.93	754.97				
6	Handloom & Textiles "2851-Village & Small Industries-II-Handloom & Textiles-II-Other State Non Plan Scheme-03-Handloom & Textiles-103-Handloom Inds.-13-DDS." (Number of Post 14)	29.84	30.44				
	"2851-Village & Small Industries-II-Handloom & Textiles-II-Other State Non Plan Scheme-03-Handloom & Textiles-103-Handloom Inds.-13-DDS-3018- HPC/Unit." (Number of Post 23)	40.75	41.56				
	"2851-Village & Small Industries-II-Handloom & Textiles-II-Other State Non Plan Scheme-03-Handloom & Textiles-103-Handloom Inds.-13-DDS-3018- HPC/Unit." Number of Post 136	194.81	198.76				

Item	Department/ Department concerned	Fund released during	Budget provision for	Projection for	Projection for	Projection for	Total for 5 years
		2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3019-Sub-Divisional Handloom Organisation.						
7	A.H. & Vety. Deptt.2403-796-TSP-279-Vety. Hospital & Dispensary-01 Salries.Number of Posts 2634	3950.82	4232.27				
8	Diary Development	73.19	80.41				
9	Industries & Commerce Department	522.64	556.00				
10	Health and Family Welfare 2211-FW-III-CSS (Plan)						
	2211-FW (Non-Plan)		6611.18				
	"2211-FW (Non-Plan) 103-MCH-771-Immunization of Infants and Children against Dpt. Etc. Expectant Mother against Tetanus-General/Sixth Schedule Areas"	6008.77	6009.92				
11	Assam Khadi & Vill Ind. Board "2851-Village & Small Industries-II-Handloom & Textiles-State Non Plan Scheme-03-Handloom & Textiles-105-Khadi & Village Industries Board-5013-Grants-in-Aid to Assam Khadi & Village Industries Board."		612.05				
12	Agriculture Department		235.28				
13	Health & family wealfare 2210-Medl.- Salary	12205.88	18178.17				
14	ASEB	Nil					
	<b>Grand Total</b>	<b>38485.72</b>	<b>53856.10</b>				

## Annexure- 4.7

**PROPOSED STAFFING PATTERN FOR ZP AND FUND REQUIREMENT DURING 2008-09.**

SI No.	Category of Post	No. of Post	Monthly Exp. (in rupees)	Annual Exp. Per ZP (Rs. in lakh)	Total Exp. (Rs. in lakh)
1	2	3	4	5	6
1	Chief Executive Officer	1	30000	3.60	72.00
2	Dy. CEO (Admn)	1	20000	2.40	48.00
3	Dy. CEO (Planning)	1	20000	2.40	48.00
4	Accounts Officer	1	18000	2.16	43.20
5	Planning Officer	1	18000	2.16	43.20
6	Ex Engineer	1	25000	3.00	60.00
7	Asstt. Engineer	1	16000	1.92	38.40
8	Junior Engineer	2	10000	2.40	48.00
9	Section Officer (Agri, A.H., fishery & Industry)	4	15000	7.20	144.00
10	Accounts & Office Staff.	8	9000	8.64	172.80
11	Tax Collector	2	7000	1.68	33.60
12	Driver	1	6000	0.72	14.40
13	Grade IV	6	5000	3.60	72.00
	<b>Total</b>	<b>30</b>	<b>199000</b>	<b>41.88</b>	<b>837.60</b>

## Annexure- 4.8

**PROPOSED STAFFING PATTERN FOR AP AND FUND REQUIREMENT DURING 2008-09.**

SI No.	Category of Post	No. of Post	Monthly Exp. (in rupees)	Annual Exp. Per AP (Rs. in lakh)	Total Exp. (Rs. in lakh)
1	2	3	4	5	6
1	Executive Officer	1	20000	2.40	444.00
2	Asstt. Engineer	1	16000	1.92	355.20
3	Extension Officer (Agri, Horticulture, A.H., Fishery & Industry)	5	12000	7.20	1332.00
4	Junior Engineer	3	10000	3.60	666.00
5	Sr. Accountant	1	12000	1.44	266.40
6	Office Staff.	3	9000	3.24	599.40
7	Tax Collector	2	7000	1.68	310.80
8	Computer Operator	1	9000	1.08	199.80
9	Grade IV	3	5000	1.80	333.00
	<b>Total</b>	<b>20</b>	<b>100000</b>	<b>24.36</b>	<b>4506.60</b>

**PROPOSED STAFFING PATTERN FOR GP AND FUND REQUIREMENT DURING 2008-09.**

SI No.	Category of Post	No. of Post	Monthly Exp. (in rupees)	Annual Exp. Per GP (Rs. in lakh)	Total Exp. (Rs. in lakh)
1	2	3	4	5	6
1	Secretary	1	12000	1.44	3170.88
2	Junior Engineer	2	10000	2.40	5284.80
3	Accountant	1	9000	1.08	2378.16
4	Office Asstt.	1	7000	0.84	1849.68
5	Tax Collector	1	7000	0.84	1849.68
6	Grade-IV	2	5000	1.20	2642.40
	<b>Total</b>	<b>8</b>	<b>50000</b>	<b>7.80</b>	<b>17175.60</b>

## REMUNERATION OF ELECTED REPRESENTATIVES OF PRIs

PRI	No. of personnel	Rate of remuneration Rupees per month	Annual cost Rs. in lakh
<b>Zilla Parishad</b>			
President	20	2000	4.80
Vice-President	20	1500	3.60
Member	400	700	33.60
<b>Total ZP</b>	<b>440</b>	<b>-</b>	<b>42.00</b>
<b>Anchalik Panchayat</b>			
President	185	1500	33.30
Vice-President	185	1000	22.20
Member	1832	500	109.92
<b>Total A.P.</b>	<b>2202</b>	<b>-</b>	<b>165.42</b>
<b>Gaon Panchayat</b>			
President	2202	1000	264.24
Vice-President	2202	600	158.54
Member	19818	300	713.45
<b>Total G.P.</b>	<b>24222</b>	<b>-</b>	<b>1136.23</b>
<b>Grand Total</b>	<b>26864</b>	<b>-</b>	<b>1343.65</b>

## SITTING ALLOWANCE OF ELECTED REPRESENTATIVES OF PRIs

PRI	No. of personnel	Rate per sitting In rupees	No. of sitting per year	Annual cost. Rs in lakh
Member of ZP	400	120	4	1.92
Member of AP	1832	120	6	13.19
Member of GP	19818	120	6	142.69
<b>Total</b>	<b>22050</b>	<b>-</b>	<b>-</b>	<b>157.80</b>



**STATEMENT SHOWING THE REQUIREMENT OF FUND FOR DRAWAL OF BACKLOG OF SALARIES YEARLY REGULARISED GAON PANCHAYAT SECRETARIES FOR THE PERIOD FROM 01.01.2004 TO 28.02.2007 i.e. 26 MONTHS.**

Sl. No	Name of ZP/MP	No. of GP Secretary	Total w.e.f. 01.01.04 to 31.12.04	Total w.e.f. 01.01.05 to 31.12.05	Total w.e.f. 01.01.06 to 28.02.06	Total w.e.f. 01.03.06 to 28.02.07	Total requirement
1	2	3	4	5	6		7
1	Kamrup Z.P.	122	9672648	10349016	1903200	12597000	34521864
2	Nalbari Z.P.	73	5787732	6192444	1138800	5242000	18360976
3	Barpeta Z.P.	101	8007684	8567628	1575600	10951000	29101912
4	Bongaigaon Z.P.	58	4598472	4920024	904800	5148000	15571296
5	Dhubri Z.P.	129	10227636	10942812	2012400	14781000	37963848
6	Goalpara Z.P.	58	4598472	4920024	904800	6926000	17349296
7	Darrang Z.P.	109	8641956	9246252	1700400	6458000	26046608
8	Sonitpur Z.P.	114	9038376	9670392	1778400	12823000	33310168
9	Lakhimpur Z.P.	52	4122768	4411056	811200	5054000	14399024
10	Dhemaji Z.P.	51	4043484	4326228	795600	4610000	13775312
11	Nagaon Z.P.	175	13874700	14844900	2730000	15912000	47361600
12	Morigaon Z.P.	60	4757040	5089680	936000	6739000	17521720
13	Golaghat Z.P.	64	5074176	5428992	998400	5821000	17322568
14	Jorhat Z.P.	74	5867016	6277272	1154400	6833000	20131688
15	Sivasagar Z.P.	82	6501288	6955896	1279200	7480000	22216384
16	Dibrugarh Z.P.	51	4043484	4326228	795600	4774000	13939312
17	Tinsukia Z.P.	54	4281336	4580712	842400	4961000	14665448
18	Cachar Z.P.	114	9038376	9670392	1778400	10296000	30783168
19	Karimganj Z.P.	62	4915608	5259336	967200	5522000	16664144
20	Hailakandi Z.P.	44	3488496	3732432	686400	4136000	12043328
21	Kokrajhar M.P.	40	3171360	3393120	624000		7188480
22	Gossaigaon M.P.	20	1585680	1696560	312000		3594240
	<b>Total</b>	<b>1707</b>	<b>135337788</b>	<b>144801396</b>	<b>26629200</b>	<b>157064000</b>	<b>463832384</b>
<b>(Rupees fourty six crores thirty eight lakhs thirty two thousand three hundred &amp; eighty four) only</b>							

N.B. - Sixty posts of GP Secretaries against Sl. No. 21 and 22, originally Sanctioned for BTAD areas were subsequently absorbed in the GPs of General Areas.

**REQUIREMENT OF FUND FOR OFFICE EXPENSES AND TRAVELLING ALLOWANCES OF PRIs**

Tier of PRI		Office expenses lump sum per unit per month (in rupees)	Annual per unit per month (Rs. in lakh)	Total all units (Rs. in lakh)	Travelling allowance per unit per month (in rupees)	Annual per unit per month (Rs. in lakh)	Total all units (Rs. in lakh)
1	ZP (20 Nos)	50000	6.00	120.00	25000.00	3.00	60.00
2	AP (185 Nos)	20000	2.40	444.00	10000.00	1.20	222.00
3	GP (2202 Nos)	10000	1.20	2642.40	5000.00	0.60	1321.20
<b>Total</b>		<b>80000</b>		<b>3206.40</b>			<b>1603.20</b>

**STATEMENT SHOWING PROJECTED SALARIES OF BLOCK STAFF UNDER PANCHAYAT SECTOR**

(Rs. In lakh)

Category of Staff		No. of Sanctioned Post	i) Filled up post ii) Vacant post		2006-07	2007-08	2008-09	2009-10	2010-11
1	B.D.O.	158	i	111	199.25	215.19	232.40	251.00	271.08
			ii	47			47.68	51.49	55.61
2	EO (P)	158	i	118	170.49	184.13	198.85	214.76	231.95
			ii	40			33.93	36.64	39.57
3	EO (W&C)	158	i	100	172.05	185.81	200.68	216.73	234.07
			ii	58			49.20	53.13	57.38
4	Accountant	158	i	111	159.79	172.57	186.38	201.28	217.39
			ii	47			43.77	47.27	51.05
5	Sr. Gram Sevak	158	i	38	96.56	104.28	112.62	121.63	131.37
			ii	120			91.80	99.14	107.07
6	LDA	158	i	137	128.76	139.06	150.18	162.20	175.17
			ii	21			14.90	16.09	17.38
7	Gram Sevak	238	i	216	254.87	275.26	297.28	321.06	346.75
			ii	22			16.34	17.65	19.05
8	Gram Sevika	457	i	355	404.37	436.72	471.65	509.39	550.14
			ii	102			76.86	83.00	89.65
9	Driver	127	i	94	134.54	145.30	156.92	169.48	183.04
			ii	33			20.80	22.46	24.26
10	Grade IV	394	i	303	255.82	276.28	298.38	322.26	348.04
			ii	91			55.32	59.74	64.52
	Total	2164	i	1583	1976.50	2134.60	2305.34	2489.79	2689.00
			ii	581	0	0	450.60	486.61	525.54

**STATEMENT SHOWING PROJECTED SALARIES OF BLOCK STAFF UNDER RURAL  
DEVELOPMENT SECTOR**

(Rs. In lakh)

Category of Post		No. of Post	2006-07	2007-08	2008-09	2009-10	2010-11
1		2	3	4	5	6	7
1	Senior B.D.O	80	188.87	203.98	220.29	237.92	256.95
2	E.O. Credit	125	198.84	214.75	231.92	250.48	270.52
3	E.O. Fishery	94	135.65	146.50	158.22	170.88	184.55
4	E.O. Industry	21	32.95	35.58	38.43	41.50	44.83
5	E.O. Agri	86	135.25	146.07	157.75	170.38	184.00
6	J.E.	676	650.00	702.00	758.16	818.81	884.32
7	Accountant	134	450.00	486.00	524.88	566.87	612.22
8	UDA	300	250.00	270.00	291.60	314.92	340.12
9	Gram Sevak	938	1058.00	1142.64	1234.05	1332.77	1439.40
10	LDA	122	130.00	140.40	151.63	163.76	176.86
11	Gram Sevika	140	130.50	140.94	152.21	164.39	177.54
12	Grade IV	122	100.46	108.50	117.18	126.55	136.67
<b>Total-</b>		<b>2838</b>	<b>3460.52</b>	<b>3737.36</b>	<b>4036.32</b>	<b>4359.23</b>	<b>4707.98</b>

## STATEMENT SHOWING PROJECTED SALARIES OF DRDA STAFF

(Rs. In lakh)

Name of District	No. of Gazetted Post	No. of Non- Gazetted Post	Total Post	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
1 Dhubri	10	28	38	52.70	56.92	61.47	66.39	71.70
2 Goalpara	8	28	36	49.30	53.24	57.50	62.10	67.07
3 Bongaigaon	6	24	30	27.20	29.38	31.73	34.26	37.00
4 Barpeta	10	28	38	51.00	55.08	59.49	64.25	69.38
5 Nalbari	8	28	36	49.47	53.43	57.70	62.32	67.30
6 Kamrup	15	43	58	85.00	91.80	99.14	107.08	115.64
7 Darrang	8	28	36	48.96	52.88	57.11	61.68	66.61
8 Sonitpur	8	28	36	51.00	55.08	59.49	64.25	69.38
9 Lakhimpur	7	28	35	49.30	53.24	57.50	62.10	67.07
10 Dhemaji	6	14	20	48.96	52.88	57.11	61.68	66.61
11 Dibrugarh	8	28	36	49.47	53.43	57.70	62.32	67.30
12 Tinisukia	6	14	20	49.47	53.43	57.70	62.32	67.30
13 Sivasagar	7	28	35	50.15	54.16	58.49	63.17	68.23
14 Jorhat	10	26	36	49.30	53.24	57.50	62.10	67.07
15 Golaghat	8	18	26	49.30	53.24	57.50	62.10	67.07
16 Nagaon	8	28	36	55.25	59.67	64.44	69.60	75.17
17 Morigaon	8	28	36	32.30	34.88	37.67	40.69	43.94
18 Cachar	8	28	36	51.00	55.08	59.49	64.25	69.38
19 Hailakandi	6	14	20	48.45	52.33	56.51	61.03	65.92
20 Karimganj	8	27	35	49.47	53.43	57.70	62.32	67.30
<b>Total</b>	<b>163</b>	<b>516</b>	<b>679</b>	<b>997.05</b>	<b>1076.82</b>	<b>1162.94</b>	<b>1256.01</b>	<b>1356.44</b>

## Annexure- 4.17

## REQUIREMENT OF FUND FOR TRAINING OF PRI PERSONNEL

(Rs. In lakh)

Category		No of trainees	Rate per day (in rupees)	Cost per rounds of 3 days. (Rs. in lakh)	No of round	Total cost (Rs. in lakh)	State Share 25 p.c. (Rs. in lakh)
1		2	3	4	5	6	7
<b>A</b>	<b>Zilla Parishad</b>						
1	Elected Representatives	440	600	7.92	5	39.60	9.90
2	T.A.	440	60	2.64	5	13.20	3.30
3	Officials	460	50	6.90	3	20.70	5.17
4	T.A.	460	500	2.30	3	6.90	1.73
5	Live Deptt. functionary	5000	450	67.50	2	135.00	33.75
6	T.A.	5000	500	25.00	2	50.00	12.50
7	Computer Training of Acctt.	20	2000	0.40		0.40	0.10
8	Exposure Visit	20	10000	2.00		2.00	0.50
9	Training outside State	20	20000	4.00		4.00	1.00
10	I.E.C.					100.00	25.00
11	Stengthening of Computer Training Units	15 centres @ Rs.10 Lakh				150.00	37.50
12	Infrastructure, Zonal Training Inst.	5 centres @ Rs.150 Lakh				750.00	187.50
13	Faculty Support	15 centres @ Rs.150 Lakh				750.00	187.50
	<b>Total - ZP</b>					2021.80	505.45
<b>B</b>	<b>Anchalik Panchayat</b>						
1	Elected Representatives	2202	450	29.73	5	148.65	37.16
2	T.A.	2202	60	13.21	5	66.05	16.51
3	Officials	3145	450	42.46	3	127.38	31.85
4	T.A.	3145	500	15.72	3	47.16	11.79
5	Accountant	185	2000	3.70		3.70	0.92
6	Training in computer	200	1500	3.00		3.00	0.75
7	Exposure Visit	180	10000	18.00		18.00	4.50
8	Training outside State	180	20000	36.00		36.00	9.00
	<b>Total - AP</b>					449.94	112.48
<b>C</b>	<b>Gaon Panchayat</b>						
1	Elected Representatives	19818	250	148.64	5	743.20	185.80
2	T.A.	19818	60	118.90	5	594.50	148.62
3	Officials	13212	250	99.09	3	297.27	74.32
4	T.A.	13212	500	66.06	3	198.18	49.54
5	Training of GP Secy.	2202	2000	44.04		44.04	11.01
6	Training in Computer	1800	1500	27.00		27.00	6.75
7	Exposure Visit	1800	10000	180.00		180.00	45.00
8	Visit outside State	300	20000	60.00		60.00	15.00
9	Computer for Gram Sabha Members	1000 camps	25000	250.00		250.00	62.50
	<b>Total - GP</b>					2394.19	598.54
	<b>Grand Total (A+B+C)</b>					<b>4865.93</b>	<b>1216.47</b>

## COMBINED NON PLAN REVENUE POSITION OF PRIs

(Rs. in lakh)

Particulars		2008-09 Est.	2009-10 Est.	2010-11 Est.
1		2	3	4
<b>A</b>	Revenue receipt			
	a. Tax Revenue	10.22	10.73	11.27
	b. Non Tax Revenue	900.33	945.35	992.60
	c. ARM	5000.00	5500.00	6000.00
	Total- A. Rev. Receipt	5910.55	6456.08	7003.87
<b>B</b>	Non Plan Revenue Exp.			
	i) Salary	22519.80	24321.39	26267.10
	ii) Remuneration of elected representatives	1343.65	1343.65	1343.65
	ii) Sitting allowance of elected members	157.80	157.80	157.80
	iv) Office Expenses	3206.40	3366.72	3535.06
	v) TA of officials	1603.20	1683.36	1767.52
	vi) Salary of DRDA met from State budget	1162.94	1256.01	1356.44
	vii) Salary of Block Staff met from State budget	6792.26	7335.63	7922.52
	viii) Arrear pay of GP Secy	4638.32		
	ix) State share of Training	306.98	306.98	306.97
	x) Satellite Communication System	1000.00		
	Total- B- NPPE	42731.35	39771.54	42657.06
<b>C</b>	Excess of Expenditure over revenue (A-B)	36820.80	33315.46	35653.19

**ESTIMATED REVENUE RECEIPTS AND NON PLAN REVENUE EXPENDITURE OF PRIs**  
(Tier-wise)

(Rs. in lakh)

Particulars		2008-09 Est.	2009-10 Est.	2010-11 Est.
1		2	3	4
<b>A</b>	<b>Revenue Receipt</b>			
	Zilla Parishad			
	a) Tax Revenue	5.44	5.71	6.00
	b) Non Tax Revenue	451.71	474.30	498.00
	c) ARM	1000.00	1100.00	1200.00
	Anchalik Panchayat			
	a) Tax Revenue	0.93	0.98	1.03
	b) Non Tax Revenue	146.45	153.77	161.46
	c) ARM	1500.00	1650.00	1800.00
	Gaon Panchayat			
	a) Tax Revenue	3.85	4.04	4.24
	b) Non Tax Revenue	302.17	317.28	333.14
	c) ARM	2500.00	2750.00	3000.00
	<b>Total-A- Rev. Receipt</b>	<b>5910.55</b>	<b>6456.08</b>	<b>7003.87</b>
<b>B</b>	<b>Non Plan Revenue Expenditure</b>			
	Zilla Parishad			
	i) Salary	837.60	904.61	976.98
	ii) Remuneration	42.00	42.00	42.00
	iii) Sitting allowance	1.92	1.92	1.92
	iv) Office Expenses	120.00	126.00	132.30
	v) Traveling allowance	60.00	63.00	66.15
	vi) Training	126.61	126.61	126.60
	vii) Satellite Communication	1000.00		
	viii) Salary of DRDA Admn. Met from state budget	1162.94	1256.01	1356.44
	ix) Arrear pay of GP Secretaries	4638.32		
	<b>Total ZP</b>	<b>7989.39</b>	<b>2520.15</b>	<b>2702.39</b>
	Anchalik Panchayat			
	i) Salary	4506.60	4867.13	5256.50
	ii) Remuneration	165.42	165.42	165.42
	iii) Sitting allowance	13.19	13.19	13.19
	iv) Office Expenses	444.00	466.20	489.51
	v) Traveling allowance	222.00	233.10	244.75
	vi) Training	30.41	30.41	30.41
	vii) Salary of Block Staff met from State budget	6792.26	7335.63	7922.52
	<b>Total AP</b>	<b>12173.88</b>	<b>13111.08</b>	<b>14122.30</b>
	Gaon Panchayat			
	i) Salary	17175.60	18549.65	20033.62
	ii) Remuneration	1136.23	1136.23	1136.23
	iii) Sitting allowance	142.69	142.69	142.69
	iv) Office Expenses	2642.40	2774.52	2913.25
	v) Traveling allowance	1321.20	1387.26	1456.62
	vi) Training	149.96	149.96	149.96
	<b>Total GP</b>	<b>22568.08</b>	<b>24140.31</b>	<b>25832.37</b>
	<b>Total B- NPPE</b>	<b>42731.35</b>	<b>39771.54</b>	<b>42657.06</b>
<b>C</b>	<b>Excess of Expenditure over revenue (A-B)</b>	<b>36820.80</b>	<b>33315.46</b>	<b>35653.19</b>

## LIST OF ULBs IN GENERAL AREAS

Sl. No.	City/Town	Name of District	Total Population	Total Area (in Sq. Km.)
1	Rangia M. B.	Kamrup	25151	9.25
2	Palasbari M. B.		5554	1.03
3	North Guwahati T. C.		16286	8.00
4	Nalbari M. B.	Nalbari	23183	12.50
5	Tihu T. C.		4303	1.40
6	Barpeta M. B.	Barpeta	41038	3.86
7	Barpeta Road M. B.		35725	4.52
8	Howly T. C.		16730	3.75
9	Sarthebari T. C.		7628	2.90
10	Sorbhog T. C.		7687	1.59
11	Pathsala T. C.	Dhubri	9974	2.74
12	Dhubri M. B.		64168	4.23
13	Gauripur T. C.		25002	2.95
14	Bilasipara T. C.		31171	5.19
15	Chapar T. C.		18558	3.79
16	Sapatgram T. C.	Bongaigaon	12126	2.95
17	Bongaigaon M. B.		60327	4.35
18	Abhayapuri T. C.	Goalpara	14673	4.74
19	Goalpara M. B.		49037	12.76
20	Lakhipur T. C.		12547	5.20
21	Mongoldoi M. B.	Darrang	23920	4.62
22	Kharupetia T. C.		17783	2.36
23	Tezpur M. B.	Sonitpur	80575	7.10
24	Dhekiajuli M. B.		25349	5.18
25	Rangapara T. C.		18824	9.07
26	Biswanath Charali T. C.		16825	6.02
27	Gahpur T. C.	Lakhimpur	9419	10.70
28	North Lakhimpur M. B.		54285	13.74
29	Bihpuria T. C.		10868	2.00
30	Dhakuakhana T. C. (*)		5000	5.00
31	Narayanpur T. C. (*)	Dhemaji	5000	23.88
32	Dhemaji T. C.		11863	8.00
33	Silapathar T. C.		22516	8.00
34	Morigaon T. C.	Morigaon	20811	4.00
35	Nagaon M. B.	Nagaon	107667	9.22
36	Hojai M. B.		35718	5.28
37	Dhing T. C.		17844	4.00
38	Lumding M.B .		25203	7.77
39	Lanka M. B.		34423	3.60
40	Doboka T. C.		11058	5.00
41	Kampur T. C.		5409	6.1
42	Roha T. C. (*)		5000	1.08



Sl. No.	City/Town	Name of District	Total Population	Total Area (in Sq. Km.)
43	Golaghat M. B.	Golaghat	33064	7.32
44	Dergaon M. B.		13446	4.92
45	Bokakhat T. C.		8844	6.00
46	Barpathar T. C.		7079	5.07
47	Sarupathar T. C.		9922	3.81
48	Jorhat M. B.	Jorhat	67588	55.01
49	Marioni T. C.		20997	3.60
50	Teok T. C. (*)		5000	5.00
51	Titabor T. C. (*)		7545	7.50
52	Sivasagar M. B.	Sivasagar	53854	10.95
53	Sonari M. B.		17502	8.00
54	Nazira M. B.		13047	8.00
55	Amguri M. B.		6997	1.60
56	Moranhat T. C.		5779	1.60
57	Simaluguri T. C.	Dibrugarh	11780	8.69
58	Dibrugarh M. B.		121893	15.5
59	Chabua T. C.		17433	0.94
60	Naharkatia T. C.		15523	5.34
61	Tinsukia M. B.	Tinsukia	85563	10.54
62	Doom Dooma T. C.		19806	4.3
63	Makum T. C.		15118	3.68
64	Digboi T. C.		20553	4.03
65	Margherita T. C.	Karimganj	24049	4.7
66	Karimganj M. B.		52613	6.09
67	Badarpur T. C.		11297	4.9
68	Hailakandi M. B.	Hailakandi	29739	4.55
69	Lala T. C.		10270	4.2
70	Silchar M. B.	Cachar	142199	15.76
71	Lakhipur T. C.		9802	1.66
	<b>Total</b>		<b>1904530</b>	<b>472.68</b>

## PROJECTED TAX AND NON-TAX REVENUE OF ULBs

(Rs. In lakhs)

Sl. No	District	MB/TCs	Tax Revenue Non-Tax Revenue	2005-06 Actual	2006-07 Est.	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
	1	2	3	4	5	6	7	8	9
1	Kamrup	1 Palasbari M.B	i) Tax Revenue	1.43	1.57	1.73	1.90	2.09	2.30
			ii) Non-Tax Rev.	2.69	2.96	3.25	3.58	3.94	4.33
		2 Rangia M.B	i) Tax Revenue	6.61	7.27	8.00	8.80	9.68	10.65
			ii) Non-Tax Rev.	17.24	18.96	20.86	22.95	25.24	27.76
		3 North Guwahati T.C	i) Tax Revenue	0.50	0.55	0.60	0.66	0.73	0.80
			ii) Non-Tax Rev.	0.50	0.55	0.60	0.66	0.73	0.80
2	Nalbari	4 Nalbari M.B	i) Tax Revenue	10.68	11.75	12.92	14.21	15.63	17.20
			ii) Non-Tax Rev.	27.91	30.70	33.77	37.15	40.86	44.95
		5 Tihu T.C	i) Tax Revenue	3.43	3.77	4.15	4.56	5.02	5.52
			ii) Non-Tax Rev.	2.91	3.20	3.52	3.87	4.26	4.69
3	Barpeta	6 Barpeta M.B	i) Tax Revenue	4.41	4.85	5.33	5.87	6.45	7.10
			ii) Non-Tax Rev.	27.44	30.18	33.20	36.52	40.17	44.19
		7 Barpeta Road M.B	i) Tax Revenue	4.74	5.21	5.74	6.30	6.94	7.63
			ii) Non-Tax Rev.	102.34	112.57	123.83	136.21	149.83	164.82
		8 Sarthebari T.C	i) Tax Revenue	1.30	1.43	1.57	1.73	1.90	2.09
			ii) Non-Tax Rev.	3.91	4.30	4.73	5.20	5.72	6.30
		9 Sorbhog T.C	i) Tax Revenue	0.76	0.83	0.92	1.01	1.11	1.22
			ii) Non-Tax Rev.	8.31	9.14	10.05	11.06	12.17	13.38
		10 Pathsala T.C	i) Tax Revenue	3.96	4.35	4.79	5.27	5.80	6.38
			ii) Non-Tax Rev.	10.51	11.56	12.72	13.99	15.38	16.92
		11 Howly T.C	i) Tax Revenue	1.40	1.54	1.69	1.86	2.05	2.25
			ii) Non-Tax Rev.	20.65	22.71	24.98	27.48	30.23	33.25
4	Dhubri	12 Dhubri M.B	i) Tax Revenue	29.50	32.45	35.69	39.26	43.19	47.51
			ii) Non-Tax Rev.	34.59	38.05	41.85	46.04	50.64	55.70
		13 Gauripur T.C	i) Tax Revenue	6.20	6.82	7.50	8.25	9.08	9.98
			ii) Non-Tax Rev.	8.17	8.98	9.88	10.87	11.96	13.16
		14 Bilasipara T.C	i) Tax Revenue	6.16	6.77	7.45	8.20	9.02	9.92
			ii) Non-Tax Rev.	8.42	9.26	10.18	11.20	12.32	13.55
		15 Chapar T.C	i) Tax Revenue	6.11	6.72	7.39	8.13	8.94	9.84
			ii) Non-Tax Rev.	1.04	1.14	1.26	1.38	1.52	1.67
		16 Sapatgram T.C	i) Tax Revenue	0.92	1.01	1.11	1.22	1.35	1.48
			ii) Non-Tax Rev.	5.68	6.25	6.87	7.56	8.31	9.15
5	Goalpara	17 Goalpara M.B	i) Tax Revenue	16.98	18.68	20.54	22.60	24.86	27.35
			ii) Non-Tax Rev.	2.55	2.80	3.08	3.39	3.73	4.10
		18 Lakhipur T.C	i) Tax Revenue	1.32	1.45	1.60	1.76	1.93	2.12
			ii) Non-Tax Rev.	7.26	7.98	8.78	9.66	10.62	11.69
6	Bongaigaon	19 Bongaigaon M.B	i) Tax Revenue	13.30	14.63	16.09	17.70	19.47	21.42
			ii) Non-Tax Rev.	39.70	43.67	48.03	52.84	58.12	63.94
		20 Abhayapuri T.C	i) Tax Revenue	14.21	15.63	17.19	18.91	20.80	22.88
			ii) Non-Tax Rev.	2.17	2.38	2.62	2.88	3.17	3.49
7	Darrang	21 Mangaldoi MB	i) Tax Revenue	21.23	23.35	25.68	28.25	31.08	34.19
			ii) Non-Tax Rev.	24.87	27.35	30.09	33.10	36.41	40.05
		22 Kharupetia T.C	i) Tax Revenue	12.66	13.92	15.32	16.85	18.53	20.38
			ii) Non-Tax Rev.	17.00	18.70	20.57	22.62	24.88	27.38
8	Sonitpur	23 Tezpur M.B	i) Tax Revenue	33.93	37.32	41.05	45.16	49.67	54.64
			ii) Non-Tax Rev.	42.17	46.38	51.02	56.12	61.74	67.91
		24 Dhekiajuli M.B	i) Tax Revenue	7.10	7.81	8.59	9.45	10.39	11.43
			ii) Non-Tax Rev.	37.48	41.22	45.35	49.88	54.87	60.36

Sl. No	District	MB/TCs	Tax Revenue Non-Tax Revenue	2005-06 Actual	2006-07 Est.	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
9	Nogaon	25 Rangapara T.C	i) Tax Revenue	23.70	26.07	28.67	31.54	34.70	38.16
			ii) Non-Tax Rev.	10.50	11.55	12.70	13.97	15.37	16.91
		26 Gohpur T.C	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.	1.17	1.28	1.41	1.55	1.70	1.87
		27 Biswanath Chariali T.C	i) Tax Revenue	9.37	10.30	11.33	12.47	13.72	15.09
			ii) Non-Tax Rev.	14.29	15.72	17.29	19.02	20.92	23.01
		28 Nagaon M.B	i) Tax Revenue	45.46	50.00	55.00	60.50	66.55	73.21
			ii) Non-Tax Rev.	35.65	39.21	43.13	47.45	52.19	57.41
		29 Lumding M.B	i) Tax Revenue	6.38	7.01	7.72	8.49	9.34	10.27
			ii) Non-Tax Rev.	3.84	4.22	4.64	5.11	5.62	6.18
		30 Lanka M.B	i) Tax Revenue	25.40	27.94	30.73	33.80	37.18	40.90
			ii) Non-Tax Rev.	1.40	1.54	1.69	1.86	2.05	2.25
		31 Hojai M.B	i) Tax Revenue	27.89	30.68	33.74	37.12	40.83	44.91
			ii) Non-Tax Rev.	31.31	34.44	37.88	41.67	45.84	50.42
		32 Dhing T.C	i) Tax Revenue	14.40	15.84	17.42	19.16	21.08	23.19
			ii) Non-Tax Rev.	17.58	19.34	21.27	23.39	25.73	28.31
		33 Doboka T.C	i) Tax Revenue	0.12	0.13	0.14	0.16	0.17	0.19
			ii) Non-Tax Rev.	8.37	9.20	10.12	11.14	12.25	13.48
		34 Kampur T.C	i) Tax Revenue	8.50	9.35	10.28	11.31	12.44	13.68
			ii) Non-Tax Rev.	9.72	10.69	11.76	12.93	14.23	15.65
10	Morigaon	35 Roha T.C	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.		1.00	1.10	1.21	1.33	1.46
11	Sivsagar	36 Morigaon T.C	i) Tax Revenue	3.75	4.12	4.53	4.99	5.49	6.04
			ii) Non-Tax Rev.	14.66	16.12	17.74	19.51	21.46	23.61
12	Jorhat	37 Sivsagar M.B	i) Tax Revenue	131.68	144.85	159.33	175.26	192.79	212.07
			ii) Non-Tax Rev.	50.61	55.67	61.24	67.36	74.10	81.50
		38 Nazira M.B	i) Tax Revenue	13.79	15.17	16.68	18.35	20.19	22.20
			ii) Non-Tax Rev.	2.63	2.89	3.18	3.50	3.85	4.23
		39 Sonari M.B	i) Tax Revenue	6.22	6.84	7.52	8.28	9.10	10.02
			ii) Non-Tax Rev.	30.06	33.06	36.37	40.00	44.00	48.40
		40 Amguri M.B	i) Tax Revenue	8.71	9.58	10.53	11.59	12.75	14.02
			ii) Non-Tax Rev.	2.50	2.75	3.02	3.32	3.66	4.02
		41 Moran T.C	i) Tax Revenue	2.60	2.86	3.14	3.46	3.80	4.18
			ii) Non-Tax Rev.	1.50	1.65	1.81	1.99	2.19	2.41
13	Golaghat	42 Simaluguri T.C	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.	0.76	0.83	0.91	1.00	1.10	1.21
		43 Jorhat M.B	i) Tax Revenue	52.16	57.37	63.11	69.42	76.36	84.00
			ii) Non-Tax Rev.	101.33	111.46	122.60	134.87	148.35	163.19
		44 Mariani T.C	i) Tax Revenue	1.22	1.34	1.47	1.62	1.78	1.96
			ii) Non-Tax Rev.	0.95	1.04	1.14	1.26	1.39	1.52
		45 Titabor T.C.	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.		0.50	0.55	0.60	0.66	0.73
		46 Teok T.C.	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.		0.50	0.55	0.60	0.66	0.73
13	Golaghat	47 Golaghat M.B	i) Tax Revenue	15.90	17.49	19.23	21.16	23.27	25.60
			ii) Non-Tax Rev.	36.29	39.91	43.91	48.30	53.13	58.44
		48 Dergaon M.B	i) Tax Revenue	19.55	21.50	23.65	26.02	28.62	31.48
			ii) Non-Tax Rev.	4.28	4.70	5.17	5.69	6.26	6.89
		49 Bokaghat T.C	i) Tax Revenue	1.09	1.19	1.31	1.45	1.59	1.75
			ii) Non-Tax Rev.	1.60	1.76	1.93	2.12	2.34	2.57
		50 Sarupathar T.C	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.	3.46	3.80	4.18	4.60	5.06	5.57
13	Golaghat	51 Barpathar T.C	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.	6.54	7.19	7.91	8.70	9.57	10.53

Sl. No	District	MB/TCs	Tax Revenue Non-Tax Revenue	2005-06 Actual	2006-07 Est.	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
14	Dibrugarh	52 Dibrugarh M.B	i) Tax Revenue	82.42	90.66	99.72	109.70	120.67	132.73
			ii) Non-Tax Rev.	111.45	122.59	134.85	148.33	163.17	179.49
		53 Naharkatia T.C	i) Tax Revenue	7.00	7.70	8.47	9.31	10.24	11.26
			ii) Non-Tax Rev.	5.00	5.50	6.05	6.65	7.32	8.05
		54 Chabua T.C	i) Tax Revenue	0.77	0.84	0.93	1.02	1.12	1.24
			ii) Non-Tax Rev.	8.56	9.41	10.35	11.39	12.53	13.78
15	Tinsukia	55 Tinsukia M.B	i) Tax Revenue	48.59	53.44	58.79	64.67	71.14	78.25
			ii) Non-Tax Rev.	133.09	146.39	161.03	177.14	194.85	214.34
		56 Makum T.C	i) Tax Revenue	2.02	2.22	2.44	2.68	2.95	3.24
			ii) Non-Tax Rev.	5.74	6.31	6.94	7.63	8.40	9.24
		57 Doom Dooma T.C	i) Tax Revenue	18.24	20.06	22.07	24.27	26.70	29.37
			ii) Non-Tax Rev.	64.24	70.66	77.73	85.50	94.05	103.45
		58 Digboi T.C	i) Tax Revenue	4.17	4.58	5.04	5.55	6.10	6.71
			ii) Non-Tax Rev.	6.49	7.13	7.85	8.63	9.50	10.45
		59 Margherita T.C	i) Tax Revenue		1.00	1.10	1.21	1.33	1.46
			ii) Non-Tax Rev.		1.00	1.10	1.21	1.33	1.46
16	Lakhimpur	60 N. Lakhimpur M.B	i) Tax Revenue	47.51	52.26	57.48	63.23	69.55	76.51
			ii) Non-Tax Rev.	9.29	10.21	11.24	12.36	13.60	14.96
		61 Bihpuria T.C	i) Tax Revenue	0.61	0.67	0.73	0.80	0.88	0.97
			ii) Non-Tax Rev.	4.44	4.88	5.37	5.90	6.50	7.15
		62 Dhakuakhana T.C	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.	3.00	3.30	3.63	3.99	4.39	4.83
		63 Narayanpur T.C	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.		0.50	0.55	0.60	0.66	0.73
17	Dhemaji	64 Demaji TC	i) Tax Revenue	8.44	9.28	10.21	11.23	12.35	13.59
			ii) Non-Tax Rev.	0.96	1.05	1.16	1.27	1.40	1.54
		65 Silapathar TC	i) Tax Revenue		0.50	0.55	0.60	0.66	0.73
			ii) Non-Tax Rev.	5.08	5.58	6.14	6.76	7.43	8.18
18	Hailakandi	66 Hailakandi M.B	i) Tax Revenue	31.51	34.66	38.12	41.93	46.13	50.74
			ii) Non-Tax Rev.	22.09	24.29	26.72	29.40	32.34	35.57
		67 Lala T.C	i) Tax Revenue	8.50	9.35	10.28	11.31	12.44	13.68
			ii) Non-Tax Rev.	2.47	2.71	2.98	3.28	3.61	3.97
19	Karimganj	68 Karimganj M.B	i) Tax Revenue	24.79	27.26	29.99	32.99	36.29	39.92
			ii) Non-Tax Rev.	8.00	8.80	9.68	10.64	11.71	12.88
		69 Badarpur TC	i) Tax Revenue		1.00	1.10	1.21	1.33	1.46
			ii) Non-Tax Rev.	10.23	11.25	12.37	13.61	14.97	16.47
20	Cachar	70 Silchar M.B	i) Tax Revenue	100.97	111.06	122.17	134.39	147.83	162.61
			ii) Non-Tax Rev.	173.92	191.31	210.44	231.48	254.63	280.09
		71 Lakhipur T.C	i) Tax Revenue	4.12	4.53	4.98	5.48	6.03	6.63
			ii) Non-Tax Rev.	5.82	6.40	7.04	7.74	8.52	9.37
	<b>Grand Total</b>	<b>MBs - 28</b>	<b>i) Tax Revenue</b>	<b>1016.39</b>	<b>1124.88</b>	<b>1237.29</b>	<b>1361.04</b>	<b>1497.14</b>	<b>1646.87</b>
	<b>General Areas</b>	<b>TCs - 43</b>	<b>ii) Non-Tax Rev.</b>	<b>1426.38</b>	<b>1572.28</b>	<b>1729.51</b>	<b>1902.44</b>	<b>2092.74</b>	<b>2302.04</b>
	<b>Dsitric - 20</b>	<b>MB/TC - 71</b>	<b>Total -</b>	<b>2442.77</b>	<b>2697.16</b>	<b>2966.80</b>	<b>3263.48</b>	<b>3589.88</b>	<b>3948.91</b>

## NUMBER OF EMPLOYEES OF ULBs

Sl. No	District	MB/TCs	No of regular employees	No of MR employees	Total
	1	2	3	4	5
1	Kamrup	1 Palasbari M.B	9	6	15
		2 Rangia M.B	8	5	13
		3 North Guwahati T.C	18	45	63
2	Nalbari	4 Nalbari M.B	38	61	99
		5 Tihu T.C	6	10	16
3	Barpeta	6 Barpeta M.B	33	18	51
		7 Barpeta Road M.B	27	74	101
		8 Sarthebari T.C	7	3	10
		9 Sorbhog T.C	7	8	15
		10 Pathsala T.C	10	5	15
		11 Howly T.C	14	24	38
4	Dhubri	12 Dhubri M.B	65	106	171
		13 Gauripur T.C	18	28	46
		14 Bilasipara T.C	30	24	54
		15 Chapar T.C	8	8	16
		16 Sapatgram T.C	7	9	16
5	Goalpara	17 Goalpara M.B	21	23	44
		18 Lakhipur T.C	10	12	22
6	Bongaigaon	19 Bongaigoan M.B	27	46	73
		20 Abhayapuri T.C	17	18	35
7	Darrang	21 Mangaldoi MB	35	53	88
		22 Kharupetia T.C	23	12	35
8	Sonitpur	23 Tezpur M.B	60	104	164
		24 Dhekiajuli M.B	25	36	61
		25 Rangapara T.C	18	19	37
		26 Gohpur T.C	5	5	10
		27 Biswanath Chariali T.C	18	21	39
9	Nogaon	28 Nagaon M.B	61	140	201
		29 Lumding M.B	14	10	24
		30 Lanka M.B	23	20	43
		31 Hojai M.B	32	59	91
		32 Dhing T.C	16	5	21
		33 Doboka T.C	13	8	21
		34 Kampur T.C	14		14
		35 Roha T.C			0
10	Morigaon	36 Morigaon T.C	12	21	33
11	Sivsagar	37 Sivsagar M.B	84	116	200
		38 Nazira M.B	15		15
		39 Sonari M.B	18	12	30
		40 Amguri M.B	15	11	26
		41 Moran T.C	10		10
		42 Simaluguri T.C	11	9	20

Sl. No	District	MB/TCs	No of regular employees	No of MR employees	Total
	1	2	3	4	5
12	Jorhat	43 Jorhat M.B	142	71	213
		44 Mariani T.C	8	19	27
		45 Titabor T.C. (New)			0
		46 Teok T.C. (New)			0
13	Golaghat	47 Golaghat M.B	54	48	102
		48 Dergaon M.B	19	8	27
		49 Bokaghat T.C	17		17
		50 Sarupathar T.C	8	3	11
		51 Barpathar T.C	8	3	11
14	Dibrugarh	52 Dibrugarh M.B	129	66	195
		53 Naharkatia T.C	27		27
		54 Chabua T.C	17		17
15	Tinsukia	55 Tinsukia M.B	106	107	213
		56 Makum T.C	8	4	12
		57 Doom Dooma T.C	15	34	49
		58 Digboi T.C	11	11	22
		59 Margherita T.C	14	1	15
16	Lakhimpur	60 N. Lakhimpur M.B	42		42
		61 Bihpuria T.C	12		12
		62 Dhakuakhana T.C			0
		63 Narayanpur T.C			0
17	Dhemaji	64 Demaji TC	16	12	28
		65 Silapathar TC	5	2	7
18	Hailakandi	66 Hailakandi M.B	33	23	56
		67 Lala T.C	16	5	21
19	Karimganj	68 Karimganj M.B	52	60	112
		69 Badarpur TC	20		20
20	Cachar	70 Silchar M.B	225		225
		71 Lakhipur T.C	5	6	11
		<b>Grand Total</b>	<b>1911</b>	<b>1677</b>	<b>3588</b>

**CATEGORY-WISE NUMBER OF EMPLOYEES OF ULBs**

<b>Grade</b>	<b>Category of Post</b>	<b>No of Employees</b>
Grade I	Assistant Executive Engineer	4
	Assistant Engineer	22
Grade III	Superindent	5
	Head Assistant	61
	Accountant	29
	Market Inspector	
	Tax Daroga	52
	Junior Engineer	70
	U.D. Assistant	103
	Sanitary Inspector	37
	L.D. Assistant	234
	Assistant Tax Daroga	18
	Typist	35
	Tax Collector	239
	Licence Supervisor	19
	Section Assistant	108
Grade IV	Plumber / Electrician	54
	Pump Operator / Vaccinator	71
	Mistri Tube Well	3
	Driver	58
	Peon	391
	Labour	298
	<b>Total Regular Employee</b>	<b>1911</b>
Muster Roll	<b>Fixed Pay</b>	<b>1677</b>
	<b>Grand Total (Regular + MR)</b>	<b>3588</b>

## PROJECTED NON-PLAN REVENUE EXPENDITURE (NPRE) OF ULBs

(Rs. In lakhs)

Sl. No	District	MB/TCs	NPRE	2005-06 Actual	2006-07 Est.	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
	1	2	3	4	5	6	7	8	9
1	Kamrup								
		1 Palasbari M.B	i) Salary & O.E	7.56	8.16	8.82	9.52	10.29	11.11
			ii) Maintenance	6.80	7.48	8.23	9.05	9.96	10.95
		2 Rangia M.B	i) Salary & O.E	23.37	25.24	27.26	29.44	31.79	34.34
			ii) Maintenance	5.38	5.92	6.51	7.16	7.88	8.66
		3 North Guwahati T.C	i) Salary & O.E	18.41	19.88	21.47	23.19	25.05	27.05
			ii) Maintenance	3.80	4.18	4.60	5.06	5.56	6.12
2	Nalbari								
		4 Nalbari M.B	i) Salary & O.E	40.12	43.33	46.80	50.54	54.58	58.95
			ii) Maintenance	25.91	28.50	31.35	34.49	37.93	41.73
		5 Tihu T.C	i) Salary & O.E	10.68	11.53	12.46	13.45	14.53	15.69
			ii) Maintenance	4.86	5.35	5.88	6.47	7.12	7.83
3	Barpeta								
		6 Barpeta M.B	i) Salary & O.E	33.39	36.06	38.95	42.06	45.43	49.06
			ii) Maintenance	10.09	11.10	12.21	13.43	14.77	16.25
		7 Barpeta Road M.B	i) Salary & O.E	22.56	24.36	26.31	28.42	30.69	33.15
			ii) Maintenance	91.14	100.25	110.28	121.31	133.44	146.78
		8 Sarthebari T.C	i) Salary & O.E	6.75	7.29	7.87	8.50	9.18	9.92
			ii) Maintenance	16.40	18.04	19.84	21.83	24.01	26.41
		9 Sorbhog T.C	i) Salary & O.E	9.22	9.96	10.75	11.61	12.54	13.55
			ii) Maintenance	1.95	2.15	2.36	2.60	2.85	3.14
		10 Pathsala T.C	i) Salary & O.E	9.91	10.70	11.56	12.48	13.48	14.56
			ii) Maintenance	2.83	3.11	3.42	3.77	4.14	4.56
		11 Howly T.C	i) Salary & O.E	17.12	18.49	19.97	21.57	23.29	25.15
			ii) Maintenance	16.40	18.04	19.84	21.83	24.01	26.41
4	Dhubri								
		12 Dhubri M.B	i) Salary & O.E	73.72	79.62	85.99	92.87	100.30	108.32
			ii) Maintenance	46.50	51.15	56.27	61.89	68.08	74.89
		13 Gauripur T.C	i) Salary & O.E	24.86	26.85	29.00	31.32	33.82	36.53
			ii) Maintenance	4.03	4.43	4.88	5.36	5.90	6.49
		14 Bilasipara T.C	i) Salary & O.E	29.33	31.68	34.21	36.95	39.90	43.10
			ii) Maintenance	5.41	5.95	6.55	7.20	7.92	8.71
		15 Chapar T.C	i) Salary & O.E	6.78	7.32	7.91	8.54	9.22	9.96
			ii) Maintenance	3.50	3.85	4.24	4.66	5.12	5.64
		16 Sapatgram T.C	i) Salary & O.E	15.19	16.41	17.72	19.13	20.67	22.32
			ii) Maintenance	7.62	8.38	9.22	10.14	11.16	12.27
5	Goalpara								
		17 Goalpara M.B	i) Salary & O.E	17.53	18.93	20.45	22.08	23.85	25.76
			ii) Maintenance	4.17	4.59	5.05	5.55	6.11	6.72
		18 Lakhipur T.C	i) Salary & O.E	10.87	11.74	12.68	13.69	14.79	15.97
			ii) Maintenance	10.10	11.11	12.22	13.44	14.79	16.27
6	Bongaigaon								
		19 Bongaigaon M.B	i) Salary & O.E	27.60	29.81	32.19	34.77	37.55	40.55
			ii) Maintenance	39.50	43.45	47.80	52.57	57.82	63.60
		20 Abhayapuri T.C	i) Salary & O.E	16.65	17.98	19.42	20.97	22.65	24.46
			ii) Maintenance	2.00	2.20	2.42	2.66	2.93	3.22
7	Darrang								
		21 Mangaldoi MB	i) Salary & O.E	35.65	38.50	41.58	44.91	48.50	52.38
			ii) Maintenance	16.84	18.52	20.38	22.42	24.66	27.13
		22 Kharupetia T.C	i) Salary & O.E	11.44	12.36	13.34	14.41	15.56	16.81
			ii) Maintenance	21.07	23.18	25.49	28.04	30.85	33.93
8	Sonitpur								
		23 Tezpur M.B	i) Salary & O.E	83.18	89.83	97.02	104.78	113.17	122.22
			ii) Maintenance	13.73	15.10	16.61	18.27	20.10	22.11
		24 Dhekiajuli M.B	i) Salary & O.E	31.77	34.31	37.06	40.02	43.22	46.68
			ii) Maintenance	22.00	24.20	26.62	29.28	32.21	35.43
		25 Rangapara T.C	i) Salary & O.E	23.46	25.34	27.36	29.55	31.92	34.47
			ii) Maintenance	10.00	11.00	12.10	13.31	14.64	16.11
		26 Gohpur T.C	i) Salary & O.E	4.24	4.58	4.96	5.34	5.77	6.23
			ii) Maintenance	1.49	1.64	1.80	1.98	2.18	2.40



Sl. No	District	MB/TCs	NPRE	2005-06 Actual	2006-07 Est.	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
	1	2	3	4	5	6	7	8	9
9	Nogaon	27 Biswanath Chariali T.C	i) Salary & O.E	17.17	18.54	20.03	21.63	23.36	25.23
			ii) Maintenance	7.49	8.24	9.06	9.97	10.97	12.06
		28 Nagaon M.B	i) Salary & O.E	60.62	65.47	70.71	76.36	82.47	89.07
			ii) Maintenance	38.00	41.80	45.98	50.58	55.64	61.20
		29 Lumding M.B	i) Salary & O.E	14.68	15.85	17.12	18.49	19.97	21.57
			ii) Maintenance	1.27	1.40	1.54	1.69	1.86	2.05
		30 Lanka M.B	i) Salary & O.E	21.44	23.16	25.00	27.00	29.17	31.50
			ii) Maintenance	11.15	12.26	13.49	14.84	16.32	17.96
		31 Hojai M.B	i) Salary & O.E	38.03	41.07	44.36	47.91	51.74	55.88
			ii) Maintenance	73.72	81.09	89.20	98.12	107.93	118.73
		32 Dhing T.C	i) Salary & O.E	16.16	17.45	18.85	20.36	21.99	23.74
			ii) Maintenance	28.70	31.57	34.73	38.20	42.02	46.22
		33 Doboka T.C	i) Salary & O.E	9.75	10.53	11.37	12.28	13.26	14.33
			ii) Maintenance	5.16	5.68	6.24	6.87	7.55	8.31
		34 Kampur T.C	i) Salary & O.E	12.60	13.61	14.70	15.87	17.14	18.51
			ii) Maintenance	13.56	14.92	16.41	18.05	19.85	21.84
10	Morigaon	35 Roha T.C	i) Salary & O.E	7.50	8.10	8.75	9.45	10.20	10.20
			ii) Maintenance	6.00	6.60	7.26	7.98	8.78	8.78
11	Sivsagar	36 Morigaon T.C	i) Salary & O.E	23.26	25.12	27.13	29.30	31.64	34.18
			ii) Maintenance	3.50	3.85	4.23	4.66	5.12	5.64
12	Jorhat	37 Sivsagar M.B	i) Salary & O.E	73.13	78.98	85.30	92.12	99.49	107.45
			ii) Maintenance	112.70	123.97	136.37	150.00	165.00	181.50
		38 Nazira M.B	i) Salary & O.E	7.14	7.71	8.33	8.99	9.71	10.49
			ii) Maintenance	14.52	15.97	17.57	19.33	21.26	23.38
		39 Sonari M.B	i) Salary & O.E	17.95	19.39	20.94	22.61	24.42	26.37
			ii) Maintenance	39.92	43.91	48.30	53.13	58.45	64.29
		40 Amguri M.B	i) Salary & O.E	10.48	11.32	12.22	13.20	14.26	15.40
			ii) Maintenance	9.90	10.89	11.98	13.18	14.49	15.94
		41 Moran T.C	i) Salary & O.E	4.40	4.75	5.13	5.54	5.99	6.46
			ii) Maintenance	2.18	2.40	2.64	2.90	3.19	3.51
		42 Simaluguri T.C	i) Salary & O.E	7.44	8.04	8.68	9.37	10.12	10.93
			ii) Maintenance	2.39	2.63	2.89	3.18	3.50	3.85
13	Golaghat	43 Jorhat M.B	i) Salary & O.E	106.82	115.37	124.59	134.56	145.33	156.95
			ii) Maintenance	43.08	47.39	52.13	57.34	63.07	69.38
		44 Mariani T.C	i) Salary & O.E	7.12	7.69	8.30	8.97	9.69	10.46
			ii) Maintenance	3.85	4.23	4.66	5.12	5.64	6.20
		45 Titabor T.C.	i) Salary & O.E	7.50	8.10	8.75	9.45	10.20	10.20
			ii) Maintenance	6.00	6.60	7.26	7.98	8.78	8.78
		46 Teok T.C.	i) Salary & O.E	7.50	8.10	8.75	9.45	10.20	10.20
			ii) Maintenance	6.00	6.60	7.26	7.98	8.78	8.78
		47 Golaghat M.B	i) Salary & O.E	50.16	54.17	58.51	63.19	68.24	73.70
			ii) Maintenance	19.51	21.46	23.61	25.97	28.57	31.42
14	Dibrugarh	48 Dergaon M.B	i) Salary & O.E	21.53	23.25	25.11	27.12	29.29	31.63
			ii) Maintenance	7.67	8.43	9.28	10.21	11.23	12.35
		49 Bokaghat T.C	i) Salary & O.E	13.23	14.29	15.43	16.67	18.00	19.44
			ii) Maintenance	2.50	2.75	3.02	3.33	3.66	3.66
		50 Sarupathar T.C	i) Salary & O.E	4.24	4.58	4.95	5.34	5.77	6.23
			ii) Maintenance	4.60	5.06	5.57	6.12	6.73	7.41
		51 Barpathar T.C	i) Salary & O.E	2.60	2.81	3.03	3.28	3.54	3.83
			ii) Maintenance	11.60	12.76	14.04	15.44	16.98	18.68
		52 Dibrugarh M.B	i) Salary & O.E	115.30	124.52	134.49	145.24	156.86	169.41
			ii) Maintenance	78.95	86.84	95.53	105.08	115.59	127.15
		53 Naharkatia T.C	i) Salary & O.E	23.10	24.95	26.94	29.10	31.43	33.94
			ii) Maintenance	6.11	6.72	7.39	8.13	8.95	9.84
		54 Chabua T.C	i) Salary & O.E	12.37	13.36	14.43	15.58	16.83	18.17
			ii) Maintenance	0.33	0.36	0.40	0.44	0.48	0.53

Sl. No	District	MB/TCs	NPRE	2005-06 Actual	2006-07 Est.	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
	1	2	3	4	5	6	7	8	9
<b>15</b>	<b>Tinsukia</b>								
	55 Tinsukia M.B	i) Salary & O.E		140.46	151.70	163.83	176.94	191.09	206.38
		ii) Maintenance		155.31	170.84	187.92	206.72	227.39	250.13
	56 Makum T.C	i) Salary & O.E		12.08	13.05	14.09	15.22	16.43	17.75
		ii) Maintenance		15.51	17.06	18.77	20.64	22.71	24.98
	57 Doom Dooma T.C	i) Salary & O.E		18.34	19.81	21.39	23.10	24.95	26.95
		ii) Maintenance		27.82	30.60	33.66	37.03	40.73	44.80
	58 Digboi T.C	i) Salary & O.E		16.51	17.83	19.26	20.80	22.46	24.26
		ii) Maintenance		8.76	9.64	10.57	11.66	12.83	14.11
	59 Margherita T.C	i) Salary & O.E		4.76	5.14	5.55	6.00	6.48	6.99
		ii) Maintenance		8.00	8.80	9.68	10.65	11.71	12.88
<b>16</b>	<b>Lakhimpur</b>								
	60 N. Lakhimpur M.B	i) Salary & O.E		34.03	36.75	39.69	42.87	46.30	50.00
		ii) Maintenance		18.00	19.80	21.78	23.96	26.35	28.99
	61 Bihpuria T.C	i) Salary & O.E		13.30	14.36	15.51	16.75	18.09	19.54
		ii) Maintenance		17.74	19.51	21.47	23.61	25.97	28.57
	62 Dhakuakhana T.C	i) Salary & O.E		2.58	2.79	3.01	3.25	3.51	3.79
		ii) Maintenance		8.56	9.42	10.36	11.39	12.53	13.78
	63 Narayanpur T.C	i) Salary & O.E			7.50	8.10	8.75	9.45	10.20
		ii) Maintenance			6.00	6.60	7.26	7.98	8.78
<b>17</b>	<b>Dhemaji</b>								
	64 Demaji TC	i) Salary & O.E		16.60	17.93	19.36	20.91	22.58	24.39
		ii) Maintenance		3.86	4.25	4.67	5.14	5.65	6.22
	65 Silapathar TC	i) Salary & O.E		5.56	6.00	6.48	7.00	7.56	8.17
		ii) Maintenance		19.40	21.34	23.47	25.82	28.40	31.24
<b>18</b>	<b>Hailakandi</b>								
	66 Hailakandi M.B	i) Salary & O.E		40.21	43.43	46.90	50.65	54.71	59.08
		ii) Maintenance		33.00	36.30	39.93	43.92	48.32	53.15
	67 Lala T.C	i) Salary & O.E		16.99	18.35	19.82	21.40	23.11	24.96
		ii) Maintenance		2.33	2.56	2.82	3.10	3.41	3.75
<b>19</b>	<b>Karimganj</b>								
	68 Karimganj M.B	i) Salary & O.E		44.28	47.82	51.65	55.78	60.24	65.06
		ii) Maintenance		25.81	28.39	31.23	34.35	37.79	41.57
	69 Badarpur TC	i) Salary & O.E		17.08	18.45	19.92	21.52	23.24	25.10
		ii) Maintenance		3.00	3.30	3.63	3.99	4.39	4.83
<b>20</b>	<b>Cachar</b>								
	70 Silchar M.B	i) Salary & O.E		191.17	206.46	222.98	240.82	260.08	280.89
		ii) Maintenance		254.00	279.40	307.34	338.07	371.88	409.07
	71 Lakhipur T.C	i) Salary & O.E		7.10	7.69	8.28	8.94	9.66	10.43
		ii) Maintenance		8.01	8.81	9.69	10.66	11.73	12.90
	<b>Grand Total</b>	<b>MBs - 28</b>	<b>i) Salary &amp; O.E</b>	<b>1883.13</b>	<b>2063.80</b>	<b>2228.88</b>	<b>2407.14</b>	<b>2599.74</b>	<b>2807.70</b>
	<b>General Areas</b>	<b>TCs - 43</b>	<b>ii) Maintenance</b>	<b>1542.49</b>	<b>1723.22</b>	<b>1895.55</b>	<b>2085.09</b>	<b>2293.57</b>	<b>2522.95</b>
	<b>District - 20</b>	<b>MB/TC - 71</b>	<b>Total -</b>	<b>3425.62</b>	<b>3787.02</b>	<b>4124.43</b>	<b>4492.23</b>	<b>4893.31</b>	<b>5330.65</b>

## NON-PLAN REVENUE DEFICIT OF ULBs

							(Rs. in lakh)
Head of Account		2005-06 Actual	2006-07 Est.	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
1		2	3	4	5	6	7
A	Revenue receipt						
	1. Tax Revenue	1016.39	1124.88	1237.29	1361.04	1497.14	1646.87
	2. Non Tax Revenue	1426.38	1572.28	1729.51	1902.44	2092.74	2302.04
	3. Share of M.V. Tax	302.10	335.33				
	4. Grant-in-aid	3.40	5.00				
	Total- A. Rev. Receipt	2748.27	3037.49	2966.80	3263.48	3589.88	3948.91
B	Non Plan Revenue Exp.						
	1. Salary & Office Expenses	1883.13	2063.80	2228.88	2407.14	2599.74	2807.70
	2. Maintenance of Core Services	1542.49	1723.22	1895.55	2085.09	2293.57	2522.95
	3. Arrear Salary & CPF			1409.07			
	Total- B- NPPE	3425.62	3787.02	5533.50	4492.23	4893.31	5330.65
C	Revenue Deficit (A-B)	-677.35	-749.53	-2566.70	-1228.75	-1303.43	-1381.74

## FORECAST OF REVENUE RECEIPTS OF GMC

(Rs. in lakh)

Sl. No.	Items	2005-06 Actual	2006-07 RE	2007-08 BE	2008-09 Est.	2009-10 Est.	2010-11 Est.
1	2	3	4	5	6	7	8
	<b>Own Tax and Non-Tax Revenue</b>						
1	Property Tax	1092.68	1201.95	1322.14	1454.36	1599.79	1759.77
2	Trade Licence Fees	671.73	738.90	812.79	894.07	983.48	1081.83
3	Market Fees	129.84	142.82	157.11	172.82	190.1	209.11
4	Advertisement & Hoarding	92.50	101.75	111.93	123.12	135.43	148.97
5	Sale of water	69.32	76.25	83.88	92.26	101.49	111.64
6	Fines & Penalties	59.16	65.08	71.58	78.74	86.62	95.28
7	Parking Fees	31.97	35.17	38.68	42.55	46.81	51.49
8	Slow Moving Vehicles	31.68	34.85	38.34	42.17	46.38	51.02
9	Others	116.82	128.50	141.35	155.49	171.04	188.14
	<b>Total (1-9)</b>	<b>2295.70</b>	<b>2525.27</b>	<b>2777.80</b>	<b>3055.58</b>	<b>3361.14</b>	<b>3697.25</b>
	<b>Assigned Revenue</b>						
10	Share of M.V. Tax	202.00	202.00				
11	Share of Entertainment Tax	153.59	120.00				
12	Share of Stamp Duty	113.16	100.00				
	<b>Total (10-12)</b>	<b>468.75</b>	<b>422.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grant-in-aid</b>						
13	For meeting CPF Liability	500.00					
14	Others	200.00	1035.00				
	<b>Grand Total</b>	<b>3464.45</b>	<b>3982.27</b>	<b>2777.80</b>	<b>3055.58</b>	<b>3361.14</b>	<b>3697.25</b>

## Annexure – 6.2

To: Shri H.N. Das, IAS (Retd.)  
Chairman,  
Third Assam State Finance Commission,  
Janata Bhavan,  
Assam Government Secretariate (Old),  
Dispur, Guwahati,  
Phone- 0361-2262258,  
E-mail: [tfcassam@yahoo.co.in](mailto:tfcassam@yahoo.co.in)

Sub: To establish Regional Centre in Assam.....Allotment of built-up premises to All India Institute of Local Self-Government (AIILSG).

Ref: Your letter No. TASFC/CHAIRMAN/PF/1/2006/58 Dated 15<sup>th</sup> October, 2007.

Dear Sir,

Greetings from All India Institute of Local Self Government (AIILSG).

You may please recall the discussions Dr. J. V. Modi, President, AIILSG had with you during his last visit to Guwahati. It was indeed very kind of you to have extended your support and co-operation to set-up AIILSG Regional Centre at Guwahati. AIILSG is not operating in North Eastern States and it has been our long awaited endeavour to establish a Regional Centre in and around Assam. We have also received a letter from Dr. A. K. Bhutani, Secretary to the Government of Assam to set up our centre at Guwahati & requested to depute a Sr. official to discuss and finalize the finer details of this proposal. We have been working on this proposal and examined the pros & cons of managing a Regional Centre on self-sustaining basis. We are agreeable in principle to establish AIILSG Regional Centre in Assam and accordingly we have initiated administrative measures in this direction.

As regards you request to work-out the estimate of the annual expenditure involved to cover the needs of the training, you will please appreciate that the expenditure would mainly depend upon various factors including the infrastructure facilities being made available, availability of the resource persons, preparation of the training materials/ documents, duration of the training etc. As such, overall expenditure will vary depending upon the course/training programme. You will also please appreciate that the economic viability of managing a Regional Centre will largely depend upon the support & co-operation from the State Government/Local Bodies. No doubt, AIILSG will conduct its regular courses by charging course fee at very moderate level which itself may not be able to sustain the centre. Hence, State Government and Local Bodies' support is necessary. However, a good beginning has been made with the statements' support and as

such we are confident to set up AIILSG centre in Assam at the earliest. We have now made a proposal to the State Government, requesting to allot a suitable built up premises and provide infrastructure facilities to establish AIILSG Regional Centre in Assam.

In the meantime, we request you to take up the matter with State Government for early action in the matter. As desired, we are deputing our Sr. Consultant & Advisor, Mr. A.N. Shetty, for further discussion in the matter. It should be possible for Mr. A.N. Shetty to plan his visit to Guwahati between 20<sup>th</sup> November to 26 November, 2007 as per mutual convenience.

For further details, you may please get in touch with Mr. A.N. Shetty, on telephone- 09820508308/ (022) 26572286 or email [anshetty@aiilsg.org](mailto:anshetty@aiilsg.org) / [aiilsg@bom3.vsnl.net.in](mailto:aiilsg@bom3.vsnl.net.in)

Thanking you looking forward to your continued support and operation.

Yours truly,  
Sd/-  
(R. S. Chavan)  
Director General,  
All India Institute of Local Self Government,  
Mumbai.

**Record of the meeting in connection with opening of a Regional Centre of AIILSG, Mumbai in Guwahati held at 1300 hrs in the office chamber of Minister, UDD (B – Block).**

**Present:-**

1. Shri D P Goala, Minister, Urban Development Department
2. Shri H N Das, IAS (Retd), Chairman, TASFC
3. Shri Biren Dutta, IAS, Commissioner & Secretary, Urban Development Department
4. Director, MAD
5. Director, T&CP
6. Dr Vinayak Choudhury, Prof of Urban Studies, HUDCO Chair, AASC, Khanapara

Shri H N Das, Chairman, TASFC elaborated about the need of opening a Regional Centre of All India Institute of Local Self Government, Mumbai (AIILSG) in Guwahati by accepting the proposal recently received from the Director General, AIILSG vide his DO letter to Shri H N Das and Dr A K Bhutani. After threadbare discussions the following decisions were arrived at:

1. The proposal for opening of the Regional Centre of AIILSG should be finalized early.
2. AR&T department to be approached for providing necessary space in the AASC, Khanapara for accommodating the Regional Centre of AIILSG.
3. The copy of draft MoU was given to Minister, UDD. This needs to be finalized and signed.
4. A proposal should be submitted to Government of India for opening a RCUES in Guwahati for NE region.
5. For final decision an early meeting should be organized with the Chief Minister and the Minister, GDD.

Meeting ended with thanks to Minister, UDD.

Sd/-  
(H N Das)

**Memo No. FEA (SFC) 112/2006/PtII/26- A dated 04/12/2007**

Copy to:-

1. PS to Hon'ble Minister, UDD for kind information.
2. PS to Hon'ble Minister, GDD for kind information of Hon'ble Minister.
3. PS to Chairman, TASFC
4. PS to Commissioner & Secretary, Finance and Member Secretary, TASFC
5. All present
6. Secretary, TASFC

Sd/-  
Secretary, TASFC

Minister, Urban Development Deptt.

During discussion in Minister's chamber on 03/12/07 regarding the opening of a branch of the All India Institute of Local Self Government (AIILSG), the following issues came up. It was decided that a meeting should be held at the level of the Chief Minister. The Minister for Guwahati Development Department should be invited. This meeting should be held at an early date to take final decisions on the following issues.

1. Formal acceptance by the Government of Assam of the offer for opening of a branch at Guwahati by AIILSG vide D.O. letter of even number dtd. 29<sup>th</sup> October, 2007 to the undersigned and D.O. letter of even number dtd. 29<sup>th</sup> October, 2007 to Dr. A.K. Bhutani, IAS Secretary to the Govt. of Assam, Guwahati Development Department from the Director General of AIILSG.
2. Allotment of temporary premises preferably in the Assam Administrative Staff College.
3. Allotment of land for construction of an independent complex for AIILSG at Guwahati.
4. Recognition from the Education Department.
5. Recognition from the Administrative Reforms Department.
6. Approval to the Draft Memorandum of Understanding.

It is suggested that among the invitees to the meeting proposed above the following may be included: Commissioner & Secretary, UDD, Commissioner, Administrative Reforms and Training, Secretary, GDD, Director, MAD, Director of Assam Administrative Staff College, HUDCO Professor of Urban Development and any one else that the Minister may decide.

Early action will be required or else we may lose this opportunity.

Sd/-  
(H.N. Das)  
Chairman,  
Third Assam State Finance Commission



**FORECAST OF NON-PLAN REVENUE EXPENDITURE OF GMC**

(Rs. in lakh)

Sl. No.	Items	2005-06 Actual	2006-07 RE	2007-08 BE	2008-09 Est.	2009-10 Est.	2010-11 Est.
1	2	3	4	5	6	7	8
1	Salary	2704.99	2921.39	3155.10	3407.51	3680.11	3974.52
2	Others	1.74	1.88	2.03	2.19	2.37	2.57
3	O & M	670.26	737.29	811.01	892.11	981.32	1079.45
4	Materials	53.88	59.18	65.10	71.61	78.77	86.65
5	Vehicles	27.40	30.14	33.15	36.47	40.12	44.13
6	Repairs & Maintenance	11.93	13.12	14.43	15.88	17.47	19.21
7	Others	42.76	200.00	216.00	237.60	261.36	287.50
8	Arrear Salary			3699.00			
9	Capacity Building (training)				66.98	66.97	70.63
10	Construction of Town Hall				820.00	820.00	820.00
	<b>Total (1-10)</b>	<b>3512.96</b>	<b>3963.00</b>	<b>7995.82</b>	<b>5550.35</b>	<b>5948.49</b>	<b>6384.66</b>
<b>A</b>	<b>Total Revenue of GMC</b>	<b>3464.45</b>	<b>3982.27</b>	<b>2777.80</b>	<b>3055.58</b>	<b>3361.14</b>	<b>3697.25</b>
<b>B</b>	<b>Total NPRES of GMC</b>	<b>3512.96</b>	<b>3963.00</b>	<b>7995.82</b>	<b>5550.35</b>	<b>5948.49</b>	<b>6384.66</b>
<b>C</b>	<b>Revenue Gap</b>	<b>-48.51</b>	<b>19.27</b>	<b>-5218.02</b>	<b>-2494.77</b>	<b>-2587.35</b>	<b>-2687.41</b>

## **Annexure- 6.4**

### **Minutes of the 19<sup>th</sup> Meeting of the Third Assam State Finance Commission (TASFC) held on 19.09.2007 at 3.30 P.M. in Room No. 302 of the Assam Administrative Staff College, Khanapara, Guwahati.**

Shri H.N. Das, IAS (Retd), Chairman of the Third Assam State Finance Commission had invited different distinguished intellectuals to this meeting from different important and reputed institutions of Assam. At the outset the Chairman welcomed the resource persons, members and officers who participated in this meeting. The main purpose of this meeting was to discuss the strategy to be adopted to strengthen Panchayat Raj Institutions (PRIs) and Urban Local Bodies (ULBs) to run science/knowledge/resource centres for diffusion, transfer and transformation of knowledge required for rural development. For the centres themselves funds will have to be obtained from the Government of India (GOI) under various plan heads. It is only the non-plan establishment expenditure which TASFC has to recommend. Even the latter funds would probably be substantial. The corpus will depend upon the number and quality of science/knowledge/resource centres.

The Chairman apprised the participants about the work being done by the National Knowledge Commission (NKC) which he had visited a week earlier. He also mentioned about the 12 reports that NKC had submitted by now and the workshop they had held at IIT, Guwahati, which 3 members of NKC attended. The Chairman said that in the morning of 19.09.2007 he had addressed an international seminar on “Knowledge Management for Decentralization and Role of Local Government in Service Delivery and Poverty Reduction” which had been organized by the National

Institute of Rural Development, N. E. Regional Centre, Guwahati in collaboration with the Centre for Integrated Rural Development of Asia Pacific, Daka, Bangladesh and which was attended by 23 participants from 11 countries of South East Asia.

Three invitees among the participants made their presentations. Dr. P.C. Acharya, Director of ABITA Gramin Krishi Unnayan Society gave a presentation of their Gramin Krishi Unnayan Prakash - an example of private participation in public works for rural development. ABITA had started this prakalpa in 2000 for sustainable rural development. It covers agriculture, horticulture, sericulture and allied sectors.

Shri Bhaskar Phukan, BDO of Chaiduar Development Block then gave an overview of PURA (Provision of Urban Amenities in Rural Areas) Project at Gohpur through his presentation. This project is the outcome of a GOI scheme, which seeks to realize the vision of the former President of India, Dr. A.P.J. Abdul Kalam, to bridge the rural-urban gap and achieve balanced socio-economic development through a cluster based approach. Finally, Dr. A.K. Baruwa, Director of Assam Science Technology & Environment Council gave his presentation through which he stressed on four basic necessities for all round development of the rural community, which would ensure development of the State. These four basic necessities, according to him, were (1) physical connectivity such as roads, transport services, power; (2) electronic connectivity; (3) market/economic connectivity; and (4) knowledge connectivity.

After the presentations, there was some interactions and discussion among the participants on the strategy for spreading knowledge through various activities in the rural areas.

Dr. P.C. Tamuly, Deputy Director of North Eastern Institute for Science & Technology talked about the spreading of technology in the rural areas for preservation of fresh vegetables and fruits so that rural farmers can reap benefits from their produces.

Dr. B.K. Sarma, President of Assam Science Society suggested that science fairs and exhibitions in all schools and colleges should be organized frequently and scientific knowledge should be spread widely. It should be in simple and easily understandable language so that it is acceptable to the people. He also suggested that training should be imparted to the teachers of schools and colleges for spreading scientific knowledge among the students. Teaching should not be confined to academic matters.

The other participants including Ms. Archana Sarma, Head, Department of Economics, Gauhati University and Ms. Jayanti Chutia, Director, Institute of Advanced Studies for Science & Technology also spoke and emphasized the need for setting up of such centres for dissemination of knowledge in the rural areas.

Shri K.V. Eapen, Member Secretary, TASFC asked the participants to give suggestions on the dissemination of scientific knowledge and inculcation of scientific temper among the rural people through PRIs. He particularly asked for methods to improve science awareness in schools.

At the end the Chairman of TASFC requested the participants to communicate written suggestions in order that TASFC may incorporate some important recommendations in their final report to the Government for dissemination of scientific knowledge in the rural areas through PRIs.

Sd/-  
(H.N. Das)  
Chairman, TASFC.

## ASSESSMENT OF CFC VIS-À-VIS ACTUAL POSITION

(Rs. in crores)

CFC	State taxes as assessed	State taxes actual collection	Non-Tax Revenue as assessed	NTR actual collection	NPRE as assessed	Actual	Percentage share of Assam in total DP
1	2	3	4	5	6	7	8
1. 8 <sup>th</sup> Finance Commission (1984-89)	779.67	1205.62	604.09	806.54	2866.45	4231.52	4.07
2. 9 <sup>th</sup> Finance Commission							
i) First Report (1989-90)	367.26	332.89	244.85	219.61	1158.61	1240.44	4.12
ii) Second Report (1990-95)	2516.27	2695.02	1237.93	1675.75	7294.49	9471.56	3.73
3. 10 <sup>th</sup> Finance Commission (1995-2000)	5072.02	4558.62	2045.41	1935.83	15132.41	16459.26	3.67
4. 11 <sup>th</sup> Finance Commission (2000-05)	8259.52	9683.26	4693.70	3768.77	23669.55	31413.91	3.05
5. 12 <sup>th</sup> Finance Commission (2005-10)	20334.33		7080.22		45398.51		3.22
2005-06	3125.45	3231.57	1177.30	1459.28	7566.60	8409.27	
2006-07 (RE)	3538.01	3565.77	1286.72	1616.27	8181.67	12974.47	
2007-08 (BE)	4005.03	4041.85	1405.32	1694.33	9140.61	12452.52	

CFC - Central Finance Commission

NTR - Non-Tax Revenue

NPRE - Non-Plan Revenue Expenditure

DP - Divisible Pool

## BUDGETARY POSITION OF GOVERNMENT OF ASSAM

(Rs. In crores)

Particulars		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2006-07	2007-08
		Actual	Actual	Actual	Actual	Actual	Actual	R.E.	Actual	Budget Estimate
1		2	3	4	5	6	7	8	9	10
<b>1</b>	Revenue Receipts									
i	State's own tax revenue	1409.69	1556.98	1934.52	2070.32	2711.75	3231.56	3565.77	3482.89	4041.85
ii	State's non-tax revenue	526.77	533.20	692.97	945.80	1070.03	1459.28	1616.27	1859.27	1694.33
iii	Share in Central taxes	1682.93	1705.88	1814.36	2162.07	2585.90	3057.43	3674.80	3899.42	4226.02
iv	Grants-in-aid									
a)	Non-Plan	258.84	293.23	239.14	251.32	453.79	948.19	1050.93	708.70	1024.48
b)	Plan	1759.41	1875.57	2112.35	2335.59	3115.80	3348.93	6109.78	3716.67	6001.54
	<b>Total- 1</b>	<b>5637.64</b>	<b>5964.86</b>	<b>6793.34</b>	<b>7765.10</b>	<b>9937.27</b>	<b>12045.39</b>	<b>16017.55</b>	<b>13666.95</b>	<b>16988.22</b>
<b>2</b>	Capital Receipts									
i	Internal debt	560.82	686.63	925.82	849.92	1824.05	1626.24	1050.35	975.38	1395.65
ii	Loans from Centre									
a)	Non-Plan	547.63	408.06	863.49	1083.75	834.73	0.91	681.83	129.27	500.00
b)	Plan	374.18	850.63	1194.67	368.27	462.27	54.58	57.17	11.09	98.49
iii	Trecovery of loans & advances	17.92	28.59	27.99	40.29	1389.14	37.57	43.10	34.57	47.21
iv	Ways & Means Adv. From RBI (net)	123.05	526.74	-768.02	-137.74	19.93	-302.47			
v	Public Account (net)	370.78	123.43	-132.91	797.27	-11.35	-1487.53	414.54	-1524.00	444.90
	<b>Total- 2</b>	<b>1994.38</b>	<b>2624.08</b>	<b>2111.04</b>	<b>3001.76</b>	<b>4518.77</b>	<b>-70.70</b>	<b>2246.99</b>	<b>-373.69</b>	<b>2486.25</b>
<b>3</b>	<b>Total Receipts (1+2)</b>	<b>7632.02</b>	<b>8588.94</b>	<b>8904.38</b>	<b>10766.86</b>	<b>14456.04</b>	<b>11974.69</b>	<b>18264.54</b>	<b>13293.26</b>	<b>19474.47</b>
<b>4</b>	Expenditure									
i	Non-Plan Revenue Expenditure	5147.29	5399.84	5780.29	6878.72	8207.77	8409.27	12974.47	9794.03	12452.52
ii	Plan revenue Expenditure	1269.83	1446.40	1332.21	1571.07	2021.38	2127.28	3673.18	1662.50	3638.29
iii	Non-Plan Capital Outlay	41.57	37.74	50.97	54.72	1404.56	72.17	115.35	49.87	111.72
iv	Plan Capital Outlay	519.91	475.41	454.55	567.27	775.97	1013.15	2798.16	1403.13	2737.65
v	Non-Plan loans & advances	116.38	20.62	96.18	26.95	860.52	2.57	11.81	3.78	10.25
vi	Plan loans & advances	100.54	61.58	34.83	100.64	113.67	103.05	136.31	76.86	150.63
vii	Repayment of public debt.	435.41	1108.77	1187.21	1396.59	1360.97	360.36	661.22	494.73	740.49
	<b>Total- 4</b>	<b>7630.93</b>	<b>8550.36</b>	<b>8936.24</b>	<b>10595.96</b>	<b>14744.84</b>	<b>12087.85</b>	<b>20370.50</b>	<b>13484.90</b>	<b>19841.55</b>
<b>5</b>	Budgetary deficit (3-4)	<b>1.09</b>	<b>38.58</b>	<b>-31.86</b>	<b>170.90</b>	<b>-288.80</b>	<b>-113.16</b>	<b>-2105.96</b>	<b>-191.64</b>	<b>-367.08</b>
<b>6</b>	Opening Balance	-142.00	-140.91	-102.33	-134.19	36.71	-252.09	-365.01	-365.01	-2470.97
<b>7</b>	<b>Total deficit (5+6)</b>	<b>-140.91</b>	<b>-102.33</b>	<b>-134.19</b>	<b>36.71</b>	<b>-252.09</b>	<b>-365.25</b>	<b>-2470.97</b>	<b>-556.65</b>	<b>-2838.05</b>
<b>8</b>	Revenue deficit (1-4i+4ii)	<b>-779.48</b>	<b>-881.38</b>	<b>-319.16</b>	<b>-684.69</b>	<b>-291.88</b>	<b>1508.84</b>	<b>-630.10</b>	<b>2210.42</b>	<b>897.41</b>
<b>9</b>	Non-Plan Revenue Deficit 1-1(iv) (b) -4(i)	<b>-1269.06</b>	<b>-1310.55</b>	<b>-1099.30</b>	<b>-1449.21</b>	<b>-1386.30</b>	<b>287.19</b>	<b>-3066.70</b>	<b>156.25</b>	<b>-1465.84</b>
<b>10</b>	Fiscal Deficit	-1539.96	-1448.14	-927.70	-1393.98	-2057.46	355.71	-3648.63	711.35	-2065.63
<b>11</b>	Year end debt stock	10067.02	11700.22	12948.22	14255.89	16417.72	17822.25	18951.49	18457.22	20205.14
<b>12</b>	GSDP at current prices	36748.76	38245.53	43332.48	47191.38	51322.64	57596.96			
<b>13</b>	Revenue deficit / GSDP (%)	-2.12	-2.30	-0.74	-1.45	-0.57	2.62			
<b>14</b>	Non-Plan revenue / GSDP (%)	-3.45	-3.43	-2.54	-3.07	-2.70	0.49			
<b>15</b>	Fiscal deficit / GSDP (%)	-4.19	-3.79	-2.14	-2.95	-4.01	0.62			
<b>16</b>	Debt Stock / GSDP (%)	27.39	30.59	29.88	30.21	31.99	30.94			
<b>17</b>	Revenue Deficit (%) Revenue Receipt	-13.83	-14.78	-4.70	-8.82	-2.94	+12.53			
<b>18</b>	Non-Plan Rev. Deficit (%) NP Rev.Rect.	-32.72	-32.05	-23.48	-26.69	-20.32	+3.31			
<b>19</b>	State Tax as (%) of GSDP	3.84	4.07	4.46	4.39	5.28	5.61			
<b>20</b>	Non-Tax Rev. as (%) of GSDP	1.43	1.39	1.60	2.00	2.08	2.53			

**SUMMARY OF REVENUES  
GOVERNMENT OF ASSAM**

**Annexure- 8.3**

(Rs. In crores)

Details	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2007-08	2008-09	2009-10	2010-11
	Act	Act	Act	Act	Act	Act	Act	BE	LE	Est.	Est.	Est.
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>A. State Tax</b>												
1 Sales Tax (V.A.T)	917.90	1072.76	1440.90	1551.06	2098.58	2568.41	2016.32	3129.51	2238.12	2484.31	2757.58	3060.92
2 C.S.T.							550.49		458.28	339.13	188.21	
3 Entry Tax							216.43					
4 A.I.T.	40.70	15.26	2.53	3.18	5.22	7.02	2.52	16.50	2.80	3.10	3.45	3.83
5 Profession Tax	66.46	73.25	81.19	86.70	94.56	99.62	108.16	121.07	120.06	133.26	147.92	164.19
6 Electricity Duty	13.22	2.80	12.82	2.73	61.84	13.29	15.90	18.88	17.65	19.59	21.75	24.14
7 Other Taxes & Duties	44.02	33.38	33.71	32.24	26.28	4.85	5.42	8.71	6.02	6.68	7.41	8.23
8 Land Revenue (including cess on tea leaf)	67.20	63.26	62.12	62.12	58.30	74.65	74.15	91.55	82.31	91.36	101.40	112.56
9 Stamps & Registration	38.63	41.97	50.00	62.02	72.31	85.88	97.32	102.84	108.03	119.91	133.10	147.74
10 State Excise	137.56	150.91	121.67	129.29	144.06	160.40	174.88	204.92	194.12	215.47	239.7	265.48
11 M.V. Tax	73.77	93.59	116.28	123.99	134.72	155.92	151.15	191.62	167.78	186.23	206.72	229.46
12 APGT	10.23	9.71	13.20	16.99	15.88	61.62	70.15	156.25	77.87	86.43	95.94	106.49
<b>Total A (1-12)</b>	<b>1409.69</b>	<b>1556.98</b>	<b>1934.52</b>	<b>2070.32</b>	<b>2711.75</b>	<b>3231.56</b>	<b>3482.89</b>	<b>4041.85</b>	<b>3473.04</b>	<b>3685.47</b>	<b>3902.66</b>	<b>4123.04</b>
State Tax as percentage of GSDP (current prices)	3.84	4.07	4.46	4.39	5.29 (Provisional)	5.61 (Quick)						
<b>B. Non-Tax Revenue</b>												
1 Royalty on Crude oil	368.04	454.58	572.83	721.03	885.87	1216.16	1385.82	1391.00	1391.00	1460.55	1533.58	1610.26
2 Forestry	14.76	15.25	23.44	36.76	25.68	38.42	42.99	37.50	37.50	39.37	41.34	43.41
3 Interest	5.00	3.92	9.00	12.78	19.35	51.88	186.03	139.69	139.69	146.67	154.00	161.71
4 Others	138.97	59.45	87.70	175.23	139.13	152.82	244.43	126.14	126.14	132.45	139.07	146.02
<b>Total (B) Non-Tax Revenue</b>	<b>526.77</b>	<b>533.20</b>	<b>692.97</b>	<b>945.80</b>	<b>1070.03</b>	<b>1459.28</b>	<b>1859.27</b>	<b>1694.33</b>	<b>1694.33</b>	<b>1779.04</b>	<b>1867.99</b>	<b>1961.40</b>
Non-Tax Revenue as % of GSDP	1.43	1.39	1.60	2.00	2.08	2.53						
<b>C. Share of Central Taxes</b>	<b>1682.93</b>	<b>1705.88</b>	<b>1814.36</b>	<b>2162.07</b>	<b>2585.90</b>	<b>3057.43</b>	<b>3899.42</b>	<b>4226.02</b>	<b>4328.36</b>	<b>4804.48</b>	<b>5332.97</b>	<b>5919.60</b>
Central Taxes as % of GSDP	4.58	4.46	4.19	4.58	5.04	5.31						
<b>D. Non-Plan Grants from Government of India</b>	<b>258.84</b>	<b>293.23</b>	<b>239.14</b>	<b>251.32</b>	<b>453.79</b>	<b>948.19</b>	<b>708.70</b>	<b>1024.48</b>	<b>744.14</b>	<b>781.34</b>	<b>820.41</b>	<b>861.43</b>
Grants to Compensate loss of CST									152.76	339.12	564.65	835.68
<b>Total D</b>	<b>258.84</b>	<b>293.23</b>	<b>239.14</b>	<b>251.32</b>	<b>453.79</b>	<b>948.19</b>	<b>708.70</b>	<b>1024.48</b>	<b>896.90</b>	<b>1120.46</b>	<b>1385.06</b>	<b>1697.11</b>
<b>E. Grand Total (A+B+C+D)</b>	<b>3878.23</b>	<b>4089.29</b>	<b>4680.99</b>	<b>5429.51</b>	<b>6821.47</b>	<b>8696.46</b>	<b>9950.28</b>	<b>10986.68</b>	<b>10392.63</b>	<b>11389.45</b>	<b>12488.68</b>	<b>13701.15</b>

**Calculation of weighted average:**

Sl No	Tax Handle	Actual collection of 2006-07	Assumed Growth rate	Percentage share	weight
1	Sales Tax (V.A.T)	2016.32	18%	57.89%	10.42%
2	C.S.T.	550.49	-10%	15.81%	-1.58%
3	Entry Tax	216.43	0%	6.21%	0.00%
4	A.I.T.	2.52	8%	0.07%	0.01%
5	Profession Tax	108.16	12%	3.11%	0.37%
6	Electricity Duty	15.90	9%	0.46%	0.04%
7	Other Taxes & Duties	5.42	12%	0.16%	0.02%
8	Land Revenue (including cess on tea leaf)	74.15	12%	2.13%	0.26%
9	Stamps & Registration	97.32	12%	2.79%	0.34%
10	State Excise	174.88	10%	5.02%	0.50%
11	M.V. Tax	151.15	10%	4.34%	0.43%
12	APGT	70.15	10%	2.01%	0.20%
	<b>Total A (1-12)</b>	<b>3482.89</b>		<b>100.00%</b>	<b>11.01%</b>



## Annexure- 8.4

**SUMMARY OF NON-PLAN REVENUE EXPENDITURE  
GOVERNMENT OF ASSAM**

(Rs in crores)

Details of Expenditure	2006-07 Actual	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
1 Salary	4854.41	5242.76	5662.18	6115.15	6604.36
2 Pension and retirement benefits	1177.86	1295.65	1425.21	1567.73	1724.50
3 Interest payment	1515.67	1629.35	1751.55	1882.92	2024.14
4 Others	2246.09	2470.70	2717.77	2989.55	3288.50
<b>Total</b>	<b>9794.03</b>	<b>10638.46</b>	<b>11556.71</b>	<b>12555.35</b>	<b>13641.50</b>

## Annexure- 8.5

**BALANCE FROM CURRENT REVENUES**

(Rs in crores)

Details	2006-07 Actual	2007-08 Est.	2008-09 Est.	2009-10 Est.	2010-11 Est.
<b>A. Revenue Receipt</b>					
1 State Taxes	3482.89	3473.04	3685.47	3902.66	4123.04
2 Non-Tax Revenue	1859.27	1694.33	1779.04	1867.99	1961.40
3 Share of Central Taxes	3899.42	4328.36	4804.48	5332.97	5919.60
4 Non-Plan Grants	708.70	896.90	1120.46	1385.06	1697.11
<b>Total Revenue Receipt</b>	<b>9950.28</b>	<b>10392.63</b>	<b>11389.45</b>	<b>12488.68</b>	<b>13701.15</b>
<b>B. Non-Plan Revenue Expenditure</b>	9794.03	10638.46	11556.71	12555.35	13641.50
<b>C. BCR (A-B)</b>	<b>156.25</b>	<b>-245.83</b>	<b>-167.26</b>	<b>-66.67</b>	<b>59.65</b>

**BUDGETARY POSITION OF AUTONOMOUS DISTRICT COUNCILS**

(Rs in lakh)

SI No.	ADC Hills	2004-05 Actual	2005-06 Actual	2006-07 RE	2007-08 BE
	Karbi Anglong				
1	Receipt	1078.54	1581.08	986.30	1476.50
2	Non-Plan Revenue Expenditure	14498.59	15139.94	21720.75	22930.90
	NC Hills				
1	Receipt	591.62	593.28	546.03	584.63
2	Non-Plan Revenue Expenditure	9108.65	10010.13	14189.01	14599.10
	<b>Total</b>				
1	Receipt	1670.16	2174.36	1532.33	2061.13
2	NPRE	23607.24	25150.07	35909.76	37530.00
3	Revenue Gap	21937.08	22975.71	34377.43	35468.87

**DEPUTED STAFF OF BTC**

SI No.	Designation of Posts	No. of Posts
1	Principal Secretary	1
2	Secretary	1
3	Joint Secretary	1
4	Deputy Secretary	2
5	Under Secretary	3
6	Senior FAO	1
7	FAO	1
8	Superintendent	4
9	Stenographer	7
10	UDA	11
11	LDA	12
12	Accountant-cum-Cashier	1
13	Cash Assistant	1
14	Typist	1
15	Driver	21
16	Grade- IV	38
	<b>Total</b>	<b>106</b>

**BUDGETARY ALLOCATIONS FOR AUTONOMOUS TRIBAL COUNCILS DURING  
2007 - 08**

Sl. No.	Name of the Autonomous Councils	Plan allocations (Rs. In lakhs)	Non-Plan allocations (Rs. In lakhs)
1	Rabha Hasong	1250.00	110.00
2	Missing	2350.00	110.00
3	Lalung (Tiwa)	609.00	110.00
4	Deori	400.00	50.00
5	Sonowal Kachari	600.00	50.00
6	Thengal Kachari	700.00	50.00
7	Barak Valley Hill Tribes Development Council	50.00	30.00
	<b>Total</b>	<b>5959.00</b>	<b>510.00</b>

**FINANCIAL POSITION OF DIFFERENT DRDA, ZP, AP, GP AND FUND RECEIVED UNDER DIFFERENT RURAL DEVELOPMENT (CENTRALLY SPONSORED SCHEME) PROGRAMME DURING THE YEAR 2006-07**

(Rs. in lakh)

(Rs. in lakh)															
Sl. No.	Name of District	Financial position of DRDA			Financial position of ZP			Financial position of AP				Financial position of GP			
		Total fund received	Total expenditure	Unspent balance	Total fund received	Total expenditure	Unspent balance	No. of AP	Total fund received	Total expenditure	Unspent balance	No. of GP	Total fund received	Total expenditure	Unspent balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Barpeta	8078.65	6029.66	2048.99	850.20	842.05	8.15	11	3882.20	3653.13	229.07	129	3599.53	3541.94	57.59
2	Bongaigaon	1240.16	12224.16	-10984.00	140.40	140.10	0.30	5	4824.37	4534.91	289.46	65	6811.36	6702.38	108.98
3	Cachar	7555.43	5128.90	2426.53	800.40	789.45	10.95	15	1129.84	1005.56	124.28	163	3652.49	3594.05	58.44
4	Darrang	7810.65	6448.30	1362.35	450.50	438.40	12.10	6	2970.55	2862.02	108.53	76	3542.00	3485.33	56.67
5	Dhemaji	13183.75	1110.25	12073.50	190.12	189.62	0.50	5	5571.02	5364.81	206.21	65	7995.40	7867.47	127.93
6	Dhubri	6866.13	5298.14	1567.99	790.90	778.39	12.51	15	1896.23	1801.42	94.81	168	3660.80	3602.23	58.57
7	Dibrugarh	4933.71	3617.60	1316.11	612.80	597.53	15.27	7	2080.34	1934.72	145.62	93	2645.70	2603.37	42.33
8	Goalpara	8547.30	5669.00	2878.30	205.90	205.25	0.65	8	1898.33	1812.91	85.42	81	3940.18	3877.14	63.04
9	Golaghat	5015.62	3735.12	1280.50	690.85	688.35	2.50	8	2345.27	2251.46	93.81	102	2549.80	2509.00	40.80
10	Hailakandi	4496.86	3748.20	748.66	610.51	610.11	0.40	5	1541.48	1472.11	69.37	62	2120.80	2086.87	33.93
11	Jorhat	5369.11	4595.50	773.61	760.50	754.60	5.90	8	2122.14	2005.42	116.72	110	2556.04	2515.14	40.90
12	Kamrup	7952.56	5885.20	2067.36	896.10	886.35	9.75	16	3334.14	3134.09	200.05	160	3290.50	3237.85	52.65
13	Karimganj	6009.52	4210.80	1798.72	705.40	688.15	17.25	7	2505.96	2368.13	137.83	96	2830.57	2785.28	45.29
14	Lakhimpur	13116.81	10108.50	3008.31	210.80	209.90	0.90	9	4413.23	4159.47	253.76	81	8218.20	8086.71	131.49
15	Morigaon	6494.43	4580.00	1914.43	680.86	679.91	0.95	5	2589.41	2460.04	129.37	85	3120.10	3070.18	49.92
16	Nagaon	9146.09	6012.85	3133.24	912.50	897.45	15.05	18	4171.37	3962.80	208.57	239	4410.30	4339.74	70.56
17	Nalbari	8874.00	6275.10	2598.90	791.70	790.80	0.90	7	3192.05	3016.49	175.56	65	3629.95	3571.87	58.08
18	Sivasagar	3903.87	2670.10	1233.77	495.30	487.20	8.10	9	1405.08	1324.29	80.79	118	8934.40	8791.45	142.95
19	Sonitpur	8773.07	612.70	8160.37	1015.40	1010.80	4.60	14	3336.49	3149.65	186.84	158	3815.75	3754.70	61.05
20	Tinsukia	3756.54	3002.60	753.94	495.55	493.80	1.75	7	1777.45	1672.58	104.87	86	2520.40	2480.07	40.33
	Total	141124.26	100962.68	40161.58	12306.69	12178.21	128.48	185	56986.95	53946.01	3040.94	2202	83844.27	82502.77	1341.50

Sl. No.	Financial Position	Total Funds received (Rs. in crores)	Total Expenditure (Rs. in crores)	Unspent Balance (Rs. in crores)
1	<b>DRDAs</b>	1411.24	1009.63	401.61
2	<b>ZPs</b>	123.07	121.78	1.29
3	<b>APs</b>	569.87	539.46	30.41
4	<b>GPs</b>	838.44	825.03	13.41
	<b>Total</b>	<b>2942.62</b>	<b>2495.90</b>	<b>446.72</b>

- Note:- (1) The fund received and expenditure include the programmes like SGSY, SGRY, IAY, IWDP/HARIYALI and NREGA which are routed through the DRDA.
- (2) Further, the fund received and expenditure of the PRIs include the fund released under 12th Finance Commission Award and the own source of the PRIs and fund released under SGRY, IAY, IWDP and NREGA. Fund to ZP is released under SGRY. 12th Finance Commission and their own source.
- (3) Total No. of AP in Plain Areas of Assam is 185 excluding BTAD.
- (4) Total No. of GP in Plain Areas is 2202 excluding BTAD Area.
- (5) The fund from the own source of the PRIs have been included with the PRIs of the respective Districts.
- (6) Fund under IAY is released from DRDA to GPs routed through AP.
- (7) Unspent balance with DRDAs are the fund received in the last week of March and credited to Account for the next financial year.

Note:- Source: Director, Panchayat & Rural Development

## POSITION OF ZILLA PARISHAD STAFF OF COOCH BEHAR

Sl. No.	Name of Post	Sanction Strength
1	2	3
1	Additional Executive Officer	1
2	Secretary	1
3	Deputy Secretary	1
4	District Engineer	1
5	Parishad accounts & audit officer	1
6	Financial Controller	1
7	Additional Deputy Secretary	1
8	Assistant Engineer	3
9	Office Superintendent	1
10	Head Assistant	1
11	Accountant	1
12	P.A. to Sabhadhipati	1
13	C.A. to A.E.O.	1
14	U.D.A.	8
15	L.D.A.	8
16	Steno	4
17	Typist	4
18	Group'D'	20
19	Sub Assistant Engineer	2
20	Work Assistant	10
21	Stone Keeper	1
22	Additional Accountant	1
23	Cashier	1
24	Assistant Cashier	1
25	Telephone Operator cum Receptionst	1
26	Driver	5
27	Statistician	1
28	District Information Analyst	1
29	Computer Assistant	1
	<b>Total</b>	<b>84</b>

**POSITION OF PANCHAYAT SAMITI (i.e. A.P.) STAFF OF COOCH  
BEHAR**

Sl. No.	Name of Post	Sanction Strength
1	2	3
1	Deputy Secretary	1
2	Cashier-cum-Store Keeper	1
3	Block Informatics Officer	1
4	U.D.A.	1
5	Accounts Clerk	1
6	Clerk-cum-Typist	1
7	Data Entry Operator	1
8	Peon	3
<b>Total</b>		<b>10</b>

**POSITION OF GRAM PANCHAYAT STAFF OF COOCH BEHAR**

Sl. No.	Name of Post	Sanction Strength
1	2	3
1	Executive Assistant	1
2	G.P. Secretary	1
3	Job Assistant	1
4	G.P. Sahayak	1
5	G.P. Karmee	3
6	Civil Engineer	1
7	Group "C"	1
<b>Total</b>		<b>9</b>

## CAPACITY BUILDING FOR ULBs

### (A) Target Group of the Training Programmes

Both the Elected Representatives and the Functionaries of the ULBs

### (B) Organisational Strength of the ULBs of Assam (including Guwahati Municipal Corporation)

- ✓ Total Number of Elected Representatives – 791
- ✓ Total Number of Engineering Staff – 159
- ✓ Total Number of Accounts & Tax Staff – 593
- ✓ Total Number of Establishment Staff – 1964
- ✓ Total Number of Support Staff – 1837

### (C) Areas of Training

#### *(i) For the Elected Representatives*

- ✓ Sensitisation Programme on Urban Acts and Rules
- ✓ Sensitisation Programme on Urban Development Schemes
- ✓ Orientation Program for Elected Women Representatives
- ✓ Leadership Development
- ✓ Community Participation in Urban Development & Management
- ✓ Sensitisation Programme on the Best Practices elsewhere

#### *(ii) For the ULB Functionaries*

- Accounts and Tax Officials
  - ✓ Municipal Accounting
  - ✓ Municipal Resource Mobilization
  - ✓ Property Tax Through Unit Area Method
  - ✓ Computer Application in Office Management
- Engineering Officials
  - ✓ Municipal Waste Management
  - ✓ PSP in Urban Development / M'tment
  - ✓ Preparation of City Development Plan
  - ✓ Urban Water / Sanitation Management
  - ✓ GIS in Urban Management
  - ✓ Project Formulation , Appraisal , Monitoring and Evaluation
  - ✓ Computer Application in Office Management
  - ✓ Implementation of Urban Poverty Alleviation Programmes
  - ✓ Operation and Maintenance of Urban Infrastructure
  - ✓ Pricing of Urban Services



- ❑ Establishment Officials
- ✓ Office Procedure and Management

(D) Venue of Training

Centre for Urban Management, Assam Administrative Staff College, Guwahati

(E) Duration of Each Training Programme

- ✓ For Elected Representatives – Three Days
- ✓ For the ULB Functionaries – Five Days

(F) Expenditure per Training Programme  
(assuming thirty participants)

- ✓ Three Day Training Programme – Rs. 50,100.00
- ✓ Five Day Training Programme – Rs. 64,500.00

(Break up at Appendix I)

(G) Total Number of Training Programmes

(i) For the Elected Representatives – 156 training programmes (assuming thirty participants per training programme for six different areas)

(ii) For the ULB Functionaries

- ❑ Accounts and Tax Officials – 80 training programmes (assuming thirty participants per training programme for four different areas)
- ❑ Engineering Officials - 50 training programmes (assuming thirty participants per training programme for ten different areas)
- ❑ Establishment Officials - 66 training programmes (assuming thirty participants per training programme for one area)

(H) Aggregate Training Expenditure

- For the Elected Representatives – Rs. 78,15,600.00 (against 156 training programmes)
- For the ULB Functionaries – Rs. 12,64,20,000.00 (against 196 training programmes)

Break up at Appendix -II

Tentative Budget Estimate of 3 -Day Training Programme  
for the Elected Representatives of ULBs of Assam  
 (assuming participation of thirty trainees)

<b>Componenet</b>	<b>Amount</b>	<b>Remarks</b>
Honorarium	Rs. 3000.00	@ Rs. 250.00 per session for twelve sessions
Training Kit	Rs. 7,500.00	@ Rs. 250.00 per participant
Training Material	Rs. 3,000.00	@ Rs. 100.00 per participant
Boarding and Lodging	Rs. 16,200.00	@ Rs. 180.00 per participant per day
Travelling Expenses	Rs. 15,000.00	@ Rs. 500.00 per participant
Photograph	Rs. 1,000.00	L/S
Field Visit	Rs. 1,500.00	L/S
Postage	Rs. 500.00	L/S
Vehicle Hiring and Fuel	Rs. 2,400.00	@ Rs. 800.00 per day
<b>TOTAL</b>	<b>Rs. 50,100.00</b>	

Tentative Budget Estimate of 5 – Day Training Programme  
for the Functionaries of ULBs of Assam  
 (assuming participation of thirty trainees)

<b>Componenet</b>	<b>Amount</b>	<b>Remarks</b>
Honorarium	Rs. 5000.00	@ Rs. 250.00 per session for twenty sessions
Training Kit	Rs. 7,500.00	@ Rs. 250.00 per participant
Training Material	Rs. 3,000.00	@ Rs. 100.00 per participant
Boarding and Lodging	Rs. 27,000.00	@ Rs. 180.00 per participant per day
Travelling Expenses	Rs. 15,000.00	@ Rs. 500.00 per participant
Photograph	Rs. 1,000.00	L/S
Field Visit	Rs. 1,500.00	L/S
Postage	Rs. 500.00	L/S
Vehicle Hiring and Fuel	Rs. 4000.00	@ Rs. 800.00 per day
<b>TOTAL</b>	<b>Rs. 64,500.00</b>	

(A) Year Wise Break Up of Tentative Expenditures under the Training Programme for the Elected Representatives of ULBs of Assam

Year	Amount of Expenditure (in Rs.)	Number of Training Programmes
2008-09	25,05,000.00	50
2009-10	25,05,000.00	50
2010-2011	28,05,600.00	56
2008-11	78,15,600.00	156

(B) Year Wise Break Up of Tentative Expenditures under the Training Programme for the Functionaries of ULBs of Assam

Year	Amount of Expenditure (in Rs.)	Number of Training Programmes
2008-09	41,92,500.00	65
2009-10	41,92,500.00	65
2010-2011	42,57,000.00	66
2008-11	1,26,42,000.00	196

(C) Year Wise Break Up of Tentative Expenditure under the Training Programme for the Elected Representatives and Functionaries of ULBs of Assam (A+B)

Year	Amount of Expenditure (in Rs.)	Number of Training Programmes
2008-09	66,97,500.00	115
2009-10	66,97,500.00	115
2010-2011	70,62,600.00	122
2008-11	2,04,57,600.00	352

Prepared by  
Centre for Urban Management  
Assam Administrative Staff College,  
Khanapara, Guwahati.

**SATELLITE COMMUNICATION SYSTEM**  
**A PROPOSAL FOR**  
**SETTING UP STUDIO IN SIRD ASSAM HQ AND DIRECTION**  
**RECEIVING SYSTEM (DRS) IN ITS EXTENSION CENTRES**  
**USING SATELLITE**  
**AND**  
**SUBSEQUENTLY EXPANDING THE NETWORK TO EVERY**  
**BLOCK OF ASSAM FOR CONDUCTING INTERACTIVE**  
**TRAINING IN REMOTE AREAS IN ASSAM**

The Satellite based interactive communication system consists of

In Teaching End

- (a) Studio
- (b) Earth Station including up-link dish antenna

In Class Room (In remote area)

- (c) Receiving system (DRS) with dish antenna

For all above

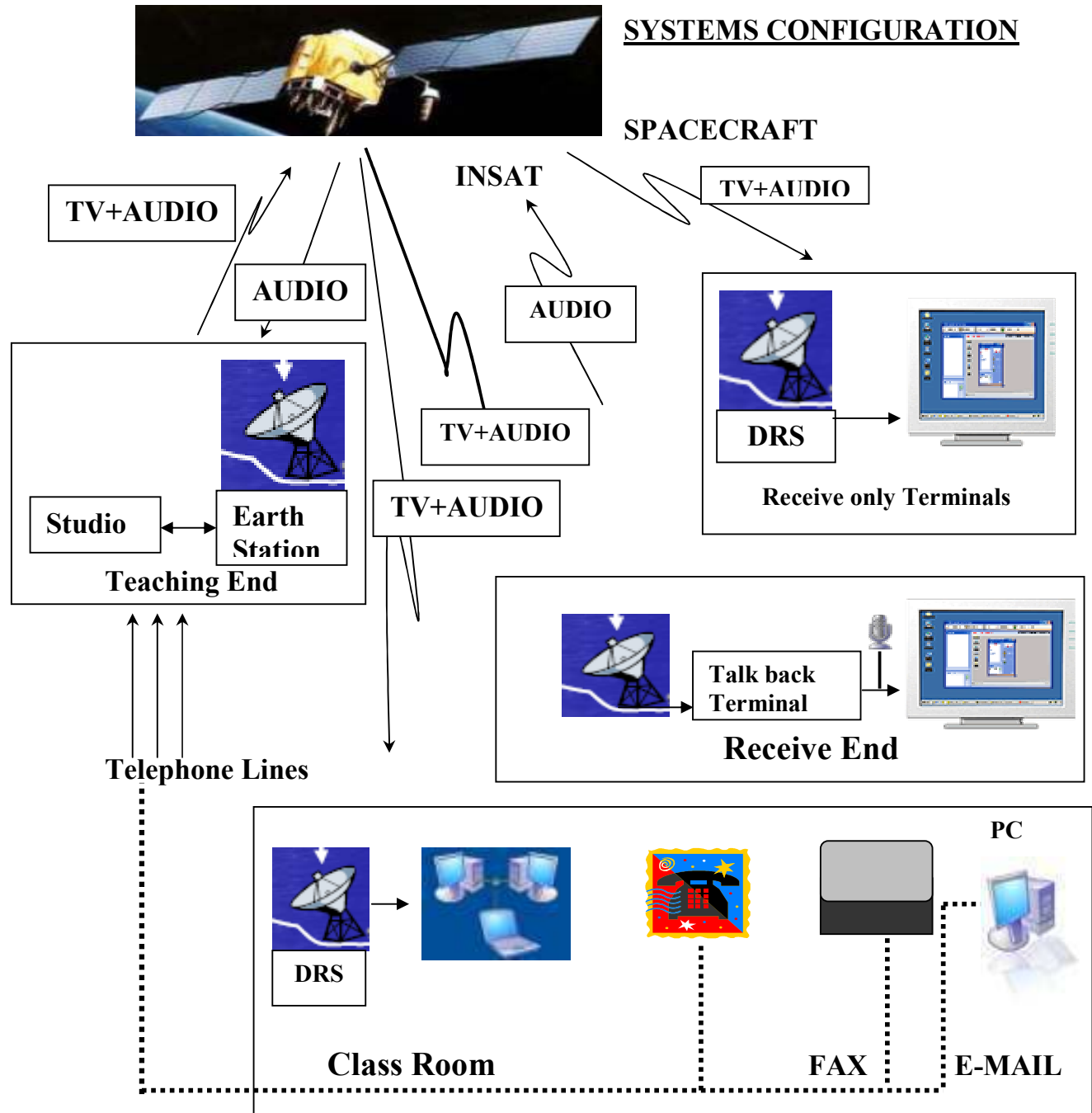
- (d) Satellite Transponder

The model system can be schematically represented as in next page.

Following the model implemented in ANS SIRD, Mysore, and adding a few new features, the whole system will be a Training Development Communication Channel Operational Studio (TDCC) type with the following components.

1. Television based broadcast utilizing ISRO's INSAT series Satellite using extended 'C' Brand Transponder.
2. The studio will have capability of transmission of up to 4-5 MB.
3. For the convenience of making it good and effective interactive system, all the DRS system of remote area will have Talk Back facility over satellite. Also it will have the facility of Phone-In system for general viewer who can see the program through general VSAT and interact with the experts sitting in the studio.
4. There will be one Mobile Broadcasting Van having facility to link up with the studio for broadcasting and arrange a real video conferencing for programmes conducted in remote area.

For quality broadcasting, the video bandwidth is up to 270 M bits in serial band mode and 166 M bits in composite band mode without any limitation of audio quality which can go up to AES standard which is 128 K bits/sec. The specification is as per ANS SIRD, Mysore and may even become better using today's digital technology. So in the time of tendering/purchasing and installing the whole system, equipments and other parameters mentioned may vary depending upon the latest technology and availability.



## **STUDIO:**

The Studio essentially has two components:

- 1) Studio floor and
- 2) Console.

### **1. Studio Floor**

The Studio floor essentially means the place where the panelists/ experts are seated and the cameras are placed. The Studio floor will have:

- (a) Acoustic treated room
- (b) Specialized illuminating system
- (c) Air Conditioning as per requirement
- (d) Floor carpeting
- (e) Computer as per requirement
- (f) Monitors as per requirement
- (g) Laptop as per requirement
- (h) Teletop as per requirement
- (i) High Resolution Camera (CCD) as per requirement
- (j) Audio system-Microphone, Head Phone.
- (k) Fax machine as per requirement
- (l) Telephone line minimum 5 lines (for incoming queries from audience of remote area)
- (m) Telephone queuing exchange system
- (n) Cables for interfacing laptop, teletop, cameras, FAX machines etc.,
- (o) Arrangement for sitting a group of expert panel and around 40 audiences.

### **2. The Console**

The console is essentially an assemble of equipments like:

- (a) Audio mixer
- (b) Video mixer
- (c) Character Generator
- (d) Computer

- (e) Audio Distribution Amplifier (ADA)
- (f) Video Distribution Amplifier (VDA)
- (g) Audio/Video routing switcher
- (h) Monitors
- (i) BETA Cassette players & recorder
- (j) DVD player
- (k) Waveform monitor
- (l) Logo Generator
- (m) Scan converter
- (n) Sync Generator, etc.,
- (o) Generator set to meet power requirement in case of power failure.

### 3. **Earth Station:**

Earth Station essentially has:

- (a) Encoder
- (b) Modulator
- (c) Up-converter
- (d) Up-link dish antenna
- (e) TWT Amplifier
- (f) Digital Receiver

### **RECEIVING END:**

The Direct Receiving System (DRS) will be based upon extended C-BAND receive terminals will provide stable reception quality. This will be of Satellite Interactive Terminal (SIT) which can facilitate both receiving signals and also facilitate return Audio and if required Video signal through Satellite. The equipment required for a DRS are-

- (a) Parabolic Dish Antenna
- (b) Low Noise Block Converter (LNBC) which receives the signal from the Satellite and amplifies the same to facilitate reception of the same through TV/Computer
- (c) Integrated Digital Transmitter Receiver
- (d) Co-axial cable
- (e) TV/Computer
- (f) UPS
- (g) Audio System
- (h) Generator set to meet the power requirement in case of power failure.

### **MOBILE UNIT:**

To facilitate conducting training and video conferencing in remote area to support grassroots functionaries and to broadcast the same, one mobile broadcasting van will be required. This interactive mobile van should have capacity of about 0.5 MB inbound/outbound each. There will be facility to link up with the studio for broadcasting and conducting real video conferencing for programmes conducted in remote area. The equipments and components required for mobile unit are more or less similar to those used in studio and direct receiving system. The compact system which is to be installed in a very good quality motor vehicle will be similar to those used in TV news channels. The specifications and components/equipments to be used will be according to the models available of different manufacturers and in the time of tendering/purchasing and installing the whole system, the equipments and other parameters mentioned may vary depending upon the latest technology and availability.

### **FINANCIAL INVOLVEMENT**

Following the model already been setup in Abdul Nazir Sab State Institute of Rural Development (ANSSIRD), Mysore and also keeping in the mind of the compatibility issues with ISRO's satellite and other hardware & software, the financial involvement of Rs. 10 Crs. will be required for the purpose. This has been estimated as per discussion held with Faculty Member, SATCOM of ANS SIRD, Mysore.



NOTE ON THE REQUIREMENT OF CREMATION GROUNDS AND  
BURIAL GROUNDS IN THE TOWNS OF ASSAM

Eleventh Finance Commission observed “In our perception, the first such area is the maintenance of civic services in the rural and urban areas, which includes provision of primary education, primary health care, safe drinking water, street lighting, sanitation including drainage and scavenging facilities, maintenance of cremation and burial grounds, public conveniences, and other common property resources. Transfer of these responsibilities to the local bodies should be speeded up, accompanied with transfer of funds and staff. The capital cost of the civic services identified by us would be met under the concerned budgetary heads of the States. The cost of operations and maintenance of these services should be met by raising tax revenues and user charges, and by devolution of funds from the State. However, the maintenance of these services in rural and urban areas has not received adequate attention so far. It is more for the purpose of re-emphasizing the attention to this aspect, with concern for the people in focus, that we are recommending grants to the States for immediately passing it on to the panchayats and the urban local bodies that have a primary responsibility in this sphere.”

TASFC has already recommended a grants-in-aid of Rs 8.64 crore for provision of cess pool cleaners in the FY 2007 – 08 for all the ULBs of Assam (except 6<sup>th</sup> Schedule areas) vide its interim report dated 31/03/2007.

While on visits to ULBs TASFC has observed that there is a need of providing facilities for cremation grounds / burial grounds in the towns of Assam. Though rural areas get funds from Rural Development schemes and have provided for such facilities but town areas are facing the challenge of having suitable facility for last rites. Taking this into account, the TASFC recommends a total grants in aid of Rs 12.60 crores to be given in at the rate of Rs.4.20 crores for each of three financial years of 2008-09, 2009-10 and 2010 – 11. The phasing should be done on the basis of towns to be covered. Work of each phase should be completed independently. The detailed calculation is shown in the table annexed herewith.

**TABLE**  
**Calculation for the requirement of Creamation Grounds /**  
**Burial Grounds for ULBs of Assam**

**Parameters**

Handling Capacity                      600 deaths per annum  
 Crude Death Rate                      8 per thousand population  
 Unit Cost of One facilit              15 Lakhs              Rupees

Sl. No.	City/Town	Name of District	Total Population	No of Deaths	Number of Facilities	Cost in Lakh Rupees
1	Guwahti Municipal Corporation	Kamrup	809895	6479.16	11	165
2	Rangia M. B.		25151	201.21	1	15
3	Palasbari M. B.		5554	44.43	1	15
4	North Guwahati T. C.		16286	130.29	1	15
5	Nalbari M. B.	Nalbari	23183	185.46	1	15
6	Tihu T. C.		4303	34.42	1	15
7	Barpeta M. B.	Barpeta	41038	328.30	1	15
8	Barpeta Road M. B.		35725	285.80	1	15
9	Howly T. C.		16730	133.84	1	15
10	Sarthebari T. C.		7628	61.02	1	15
11	Sorbhog T. C.		7687	61.50	1	15
12	Pathsala T. C.		9974	79.79	1	15
13	Dhubri M. B.	Dhubri	64168	513.34	1	15
14	Gauripur T. C.		25002	200.02	1	15
15	Bilasipara T. C.		31171	249.37	1	15
16	Chapar T. C.		18558	148.46	1	15
17	Sapatgram T. C.		12126	97.01	1	15
18	Bongaigaon M. B.	Bongaigaon	60327	482.62	1	15
19	Abhayapuri T. C.		14673	117.38	1	15
20	Goalpara M. B.	Goalpara	49037	392.30	1	15
21	Lakhipur T. C.		12547	100.38	1	15
22	Mongoldoi M. B.	Darrang	23920	191.36	1	15
23	Kharupetia T. C.		17783	142.26	1	15
24	Tezpur M. B.	Sonitpur	80575	644.60	1	15
25	Dhekiajuli M. B.		25349	202.79	1	15
26	Rangapara T. C.		18824	150.59	1	15
27	Biswanath Charali T. C.		16825	134.60	1	15
28	Gahpur T. C.		9419	75.35	1	15
29	North Lakhimpur M. B.	Lakhimpur	54285	434.28	1	15
30	Bihpuria T. C.		10868	86.94	1	15
31	Dhakuakhana T. C. (*)		5000	40.00	1	15
32	Narayanpur T. C. (*)		5000	40.00	1	15
33	Dhemaji T. C.	Dhemaji	11863	94.90	1	15
34	Silapathar T. C.		22516	180.13	1	15
35	Morigaon T. C.	Morigaon	20811	166.49	1	15
36	Nagaon M. B.	Nagaon	107667	861.34	1	15
37	Hojai M. B.		35718	285.74	1	15
38	Dhing T. C.		17844	142.75	1	15
39	Lumding T. C.		25203	201.62	1	15
40	Lanka T. C.		34423	275.38	1	15
41	Doboka T. C.		11058	88.46	1	15
42	Kampur T. C.		5409	43.27	1	15
43	Roha T. C. (*)		5000	40.00	1	15

44	Golaghat M. B.	Golaghat	33064	264.51	1	15
45	Dergaon M. B.		13446	107.57	1	15
46	Bokakhat T. C.		8844	70.75	1	15
47	Barpathar T. C.		7079	56.63	1	15
48	Sarupathar T. C.		9922	79.38	1	15
49	Jorhat M. B.	Jorhat	67588	540.70	1	15
50	Marioni T. C.		20997	167.98	1	15
51	Teok T. C. (*)		5000	40.00	1	15
52	Titabor T. C. (*)		7545	60.36	1	15
53	Sivasagar M. B.	Sivasagar	53854	430.83	1	15
54	Sonari M. B.		17502	140.02	1	15
55	Nazira M. B.		13047	104.38	1	15
56	Amguri T. C.		6997	55.98	1	15
57	Moranhat T. C.		5779	46.23	1	15
58	Simaluguri T. C.		11780	94.24	1	15
59	Dibrugarh M. B.	Dibrugarh	121893	975.14	2	30
60	Chabua T. C.		17433	139.46	1	15
61	Naharkatia T. C.		15523	124.18	1	15
62	Tinsukia M. B.	Tinsukia	85563	684.50	1	15
63	Doom Dooma T. C.		19806	158.45	1	15
64	Makum T. C.		15118	120.94	1	15
65	Digboi T. C.		20553	164.42	1	15
66	Margherita T. C.	Karimganj	24049	192.39	1	15
67	Karimganj M. B.		52613	420.90	1	15
68	Badarpur T. C.	Hailakandi	11297	90.38	1	15
69	Hailakandi M. B.		29739	237.91	1	15
70	Lala T. C.	Cachar	10270	82.16	1	15
71	Silchar M. B.		142199	1137.59	2	30
72	Lakhipur T. C.		9802	78.42	1	15
			<b>2714425</b>	<b>21715.40</b>	<b>84</b>	<b>1260</b>

**REQUIREMENT OF PUBLIC TOILETS IN THE TOWNS OF ASSAM**

Eleventh Finance Commission observed “In our perception, the first such area is the maintenance of civic services in the rural and urban areas, which includes provision of primary education, primary health care, safe drinking water, street lighting, sanitation including drainage and scavenging facilities, maintenance of cremation and burial grounds, public conveniences, and other common property resources. Transfer of these responsibilities to the local bodies should be speeded up, accompanied with transfer of funds and staff. The capital cost of the civic services identified by us would be met under the concerned budgetary heads of the States. The cost of operations and maintenance of these services should be met by raising tax revenues and user charges, and by devolution of funds from the State. However, the maintenance of these services in rural and urban areas has not received adequate attention so far. It is more for the purpose of re-emphasizing the attention to this aspect, with concern for the people in focus, that we are recommending grants to the States for immediately passing it on to the panchayats and the urban local bodies that have a primary responsibility in this sphere.”

Commission has already recommended grants-in-aid of Rs 8.64 crore for provision of cess pool cleaners in the FY 2007 – 08 for all the ULBs of Assam (except 6<sup>th</sup> Schedule areas) vide its interim report dated 31/03/2007.

The Commission has observed that there is a strong need for providing public toilet facilities in the towns of Assam. Though rural areas get funds from Rural Development schemes and have provided some facilities in local market places but town areas are facing the challenge of having good quality public toilets.

Commission has studied the impact of Sulabh Toilet technology which has been in use in many parts of the country.

Sulabh technology has made a tremendous impact on the lives of people especially those living in slums/ squatter settlements and those who have no toilet facilities. One evidence of the impact is that the toilet facilities created by Sulabh are now being used by over 12 million people everyday all over the country. The impact is still more on the minds of the people and decision makers at National and Global levels, where the importance of low cost sanitation technology is being realised. Sulabh's technology has been accepted as a "**Model**" at the *Habitat Conference at Istanbul* (June, 1996) and at many other National conferences.

The lives of scavengers and the status of sanitation is higher today than at any time in history, raising the hope that scavenging may soon be a word to be read in History books. Sulabh has so far constructed and converted over 1.2 million household toilets to Sulabh two pit pour flush latrines. 5,500 Public toilets have been constructed by Sulabh are now being used by more than 12 million people everyday.

Over 50,000 scavengers have been liberated from the demeaning task of carrying excreta as head load. Over 5,000 wards and family members of the liberated scavengers have been given vocational training and resettled in other jobs. Sulabh also runs a system of Sulabh Public Schools which provides education at par with the best in the country to these bereaved people at no cost and thus helps them join the mainstream of the society.

As many as 240 towns have been made scavenging free. There has been a dramatic change in the physical environment of the towns where the Sulabh system is in operation. In the towns which have become scavenging free, all dry (or bucket) household privies have been converted into the new two pit pour flush Sulabh Toilets. The houses which had no latrines too have been provided with sanitary toilets and for those who could no afford or space was a constraint, well managed community toilets have been provided. Thus the pumping of fresh pathogenic night soil into water bodies has been stopped, leading to the improvement of the physical environment. Sulabh's innovativeness is best demonstrated in the public toilet systems operated on the *Pay and use basis* which is self sustaining. Along with public toilets, Sulabh provides bathing, washing and urinal facilities with separate compartments for men and women. Some other amenities like cloak room, public telephone, primary health care, drinking water, school for children in slums etc. have also been provided at community toilets.

The user charge is nominal; the disabled, children, women and those who cannot pay are exempted from the fee for use of Sulabh facilities. The authorities, therefore, do not have to provide funds for the maintenance of public toilets for a period up to 30 years, which is a unique example of community participation in maintenance of sanitation facilities. In addition, these toilet blocks have provided dignity and safety by provided facilities for

defecation and bathing in privacy, especially for women who are the greatest beneficiaries

In light of this TASFC feels that every town should be provided with such public toilets at suitable place at the rate of at least one block for every 10000 population. A rough estimate of a 3 toilet block is arrived at Rs 2.00 lakhs including water supply. The detailed estimates may be developed depending on the need of a particular place.

Taking this into account, the Commission recommends grants in aid of Rs 5.58 crores to be given in phase's wef 2008-09 to 2010 – 11. The phasing should be done on the basis of towns to be covered. Work of each phase should be completed independently. Detailed town wise calculation is shown in the Appendix- 9.6- I.

**CALCULATION FOR THE REQUIREMENT OF SULABH TOILETS FOR ULBs OF ASSAM****Parameters**

Norm for provision

1 Complex for every

10000 population (approximatly)

Unit Cost of One facility

2 Lakhs Rupees

Sl. No.	City/Town	Name of District	Total Population		Number of	Cost in Lakh
					Facilities	Rupees
1	Guwahati Municipal Corporation	Kamrup	809895		82	164
2	Rangia M. B.		25151		3	6
3	Palasbari M. B.		5554		1	2
4	North Guwahati T. C.		16286		2	4
5	Nalbari M. B.	Nalbari	23183		2	4
6	Tihu T. C.		4303		1	2
7	Barpeta M. B.	Barpeta	41038		4	8
8	Barpeta Road M. B.		35725		4	8
9	Howly T. C.		16730		2	4
10	Sarthebari T. C.		7628		1	2
11	Sorbhog T. C.		7687		1	2
12	Pathsala T. C.		9974		1	2
13	Dhubri M. B.	Dhubri	64168		6	12
14	Gauripur T. C.		25002		3	6
15	Bilasipara T. C.		31171		3	6
16	Chapar T. C.		18558		2	4
17	Sapatgram T. C.		12126		1	2
18	Bongaigaon M. B.	Bongaigaon	60327		6	12
19	Abhayapuri T. C.		14673		1	2
20	Goalpara M. B.	Goalpara	49037		5	10
21	Lakhipur T. C.		12547		1	2
22	Mongoldoi M. B.	Darrang	23920		2	4
23	Kharupetia T. C.		17783		2	4
24	Tezpur M. B.	Sonitpur	80575		8	16
25	Dhekiajuli M. B.		25349		3	6
26	Rangapara T. C.		18824		2	4
27	Biswanath Charali T. C.		16825		2	4
28	Gahpur T. C.		9419		1	2
29	North Lakhimpur M. B.	Lakhimpur	54285		5	10
30	Bihpuria T. C.		10868		1	2
31	Dhakuakhana T. C. (*)		5000		1	2
32	Narayanpur T. C. (*)		5000		1	2
33	Dhemaji T. C.	Dhemaji	11863		1	2
34	Silapathar T. C.		22516		2	4
35	Morigaon T. C.	Morigaon	20811		2	4
36	Nagaon M. B.	Nagaon	107667		11	22
37	Hojai M. B.		35718		4	8
38	Dhing T. C.		17844		2	4
39	Lumding T. C.		25203		3	6
40	Lanka T. C.		34423		3	6
41	Doboka T. C.		11058		1	2
42	Kampur T. C.		5409		1	2
43	Roha T. C. (*)		5000		1	2
44	Golaghat M. B.	Golaghat	33064		3	6
45	Dergaon M. B.		13446		1	2
46	Bokakhat T. C.		8844		1	2
47	Barpathar T. C.		7079		1	2
48	Sarupathar T. C.		9922		1	2
49	Jorhat M. B.	Jorhat	67588		7	14
50	Marioni T. C.		20997		2	4
51	Teok T. C. (*)		5000		1	2
52	Titabor T. C. (*)		7545		1	2
53	Sivasagar M. B.	Sivasagar	53854		5	10
54	Sonari M. B.		17502		2	4
55	Nazira M. B.		13047		1	2
56	Amguri T. C.		6997		1	2
57	Moranhat T. C.		5779		1	2
58	Simaluguri T. C.		11780		1	2

Sl. No.	City/Town	Name of District	Total Population		Number of	Cost in Lakh
					Facilities	Rupees
59	Dibrugarh M. B.	Dibrugarh	121893		13	26
60	Chabua T. C.		17433		2	4
61	Naharkatia T. C.		15523		2	4
62	Tinsukia M. B.	Tinsukia	85563		9	18
63	Doom Dooma T. C.		19806		2	4
64	Makum T. C.		15118		2	4
65	Digboi T. C.		20553		2	4
66	Margherita T. C.		24049		2	4
67	Karimganj M. B.	Karimganj	52613		5	10
68	Badarpur T. C.		11297		1	2
69	Hailakandi M. B.	Hailakandi	29739		3	6
70	Lala T. C.		10270		1	2
71	Silchar M. B.	Cachar	142199		14	28
72	Lakhipur T. C.		9802		1	2
			<b>2714425</b>		<b>279</b>	<b>558</b>



## DISTRICTWISE MAINTENANCE REQUIREMENT OF RURAL ROADS UNDER PWD IN ASSAM

(Rs. in Lakh)

Sl No.	District	Length of Rural Road in Km		Annual cost of routine maintenance		No of SPT bridges	Lengths of SPT bridges on Rural Roads in M	Annual cost of maintenance of SPT bridges	Total annual requirement
		BT	Earthen/ Gravelled	BT @ Rs.0.55 L/Km	Earthen/ Gravelled @ Rs.0.18 L/Km				
	1	2	3	4	5	6	7	8	9
1	Barpeta	54.00	922.110	29.70	165.98	128.00	4158.80	124.76	320.44
2	Bongaigaon	39.00	563.800	21.45	101.48	228.00	5165.55	154.97	277.90
3	Cachar	65.00	642.065	35.75	115.57	158.00	3463.64	103.91	255.23
4	Darrang	136.00	1706.750	74.80	307.22	341.00	8944.70	268.34	650.36
5	Dhemaji	24.00	1064.337	13.20	191.58	120.00	4005.30	120.16	324.94
6	Dhubri	113.00	708.468	62.15	127.52	188.00	4550.28	136.51	326.18
7	Dibrugarh	106.00	997.600	58.30	179.57	64.00	1477.14	44.31	282.18
8	Goalpara	79.00	712.190	43.45	128.19	282.00	6437.58	193.13	364.77
9	Golaghat	325.00	1036.051	178.75	186.49	210.00	4853.18	145.60	510.84
10	Hailakandi	143.00	188.122	78.65	33.86	91.00	1888.70	56.66	169.17
11	Jorhat	88.00	1370.010	48.40	246.60	193.00	3970.48	119.11	414.11
12	Kamrup	151.00	1518.730	83.05	273.37	436.00	10085.74	302.57	658.99
13	Karbi Anglong	361.00	3043.744	198.55	547.87	311.00	6392.50	191.78	938.20
14	Karimganj	106.00	574.526	58.30	103.41	259.00	4369.00	131.07	292.78
15	Kokrajhar	155.00	566.331	85.25	101.94	291.00	6476.47	194.29	381.48
16	Lakhimpur	128.00	633.030	70.40	113.95	136.00	3140.10	94.20	278.55
17	Morigaon	76.00	804.827	41.80	144.87	98.00	3725.00	111.75	298.42
18	Nagaon	63.00	1599.936	34.65	287.99	273.00	7559.90	226.80	549.44
19	Nalbari	75.00	1011.880	41.25	182.14	297.00	5786.35	173.59	396.98
20	NC Hills	115.00	997.060	63.25	179.47	55.00	812.71	24.38	267.10
21	Sibsagar	117.00	1215.760	64.35	218.84	134.00	2487.85	74.64	357.83
22	Sonitpur	56.00	1790.010	30.80	322.20	295.00	7200.98	216.03	569.03
23	Tinsukia	17.00	647.292	9.35	116.51	87.00	2313.90	69.42	195.28
	<b>Total</b>	<b>2592.00</b>	<b>24314.629</b>	<b>1425.60</b>	<b>4376.62</b>	<b>4675.00</b>	<b>109265.85</b>	<b>3277.98</b>	<b>9080.20</b>

**FUNCTIONS OF THE STATE FINANCE COMMISSION CELL**

1. The State Finance Commission (SFC) Cell in the Secretariat, Finance (Economic Affairs) Department is usually appointed as nodal department to provide secretarial and other technical assistance to the SFCs, as and when these are constituted. Initially, the nodal department is expected to serve as the missing link between two SFCs i.e., to supply relevant records/documents of the former to the latter. Thereafter, it has to cater to the needs of the ensuing SFC in respect of physical, fiscal and financial data required by them pertaining to rural and urban local bodies at all levels. The most complicated and arduous part of the task is to disburse the fund recommended by the SFC, vertically and horizontally, among large number of RLBs and ULBs.
2. Beside this, monitoring and disbursement of Central fund under the award of the Central Finance Commissions (CFCs) for supplementing the resources of PRIs and ULBs, also devolve on Finance (Economic Affairs) Department. It may be recalled that Central fund for local bodies started flowing right from the recommendations of Tenth Finance Commission beginning from the financial year 1995-96. And it has been continuing since then under the award of the successive CFCs.
3. It is mandatory for the State to transfer the grants released by the Centre to PRIs and ULBs within 15 days of the same being credited to the State's account or else it attracts penal provision. For this purpose, a certificate is required to be provided by the State certifying the dates and amounts of local grants received by the State and the dates and the amounts of grants released to the local bodies. The Central release is also conditional to submission of two sets of formats-one indicating the break up of allocation to each PRI and ULB at the three levels, and another on function wise

release of funds by the State Government to local bodies. Moreover, it has to be supported by a certificate indicating the percentage of funds spent by ULBs and PRIs on solid waste management and water supply and sanitation respectively. Further, it requires details of recurring O&M costs recoverable by the PRIs and ULBs on schemes of water supply and solid waste management respectively.

4. The disbursement procedure involves the Fund Transfer Software package for distribution of CFC as well as SFC award to the individual units of PRIs and ULBs. It also requires the details of bank account where the CFC/SFC grants will be received by the PRIs and ULBs. The task is, no doubt, daunting keeping in view the large number of local bodies which is about 2500, taking RLBs/ULBs at all levels together. It will not only require adequate but skilled manpower too.
5. The monitoring part will require identification of physical and financial targets with time table and to ensure adherence to specific conditionalities in respect of each grant. For the purpose of monitoring, a High Level Committee headed by the Chief Secretary at the State level and a Central Review Committee headed by the Secretary, Ministry of Finance, Government of India, shall take stock of progress. The nodal department will have to cater to the needs of both.
6. Given the magnitude of tasks noted in the preceding paragraphs the existing set up of the Finance (Economic Affairs) Department is grossly inadequate to cope with the added burden. The present set up of the Finance (Economic Affairs), created several decades ago, could hardly foresee, at that point of time, the extent of additional burden that has cropped up now consequent upon the 73<sup>rd</sup> and the 74<sup>th</sup> Constitutional amendments. In this back drop the need for strengthening Finance (Economic Affairs) Department assumes paramount importance.

7. The SFC Cell in the State Finance Department is an imperative need in order to collect, compile and monitor data regarding the finances of PRIs and ULBs on a regular basis and also to monitor the follow up actions on implementation of the recommendations of SFCs. In this regard the observations of CFCs and SFCs are of utmost relevance. The Twelfth Finance Commission (TFC) had observed that the collection and collation of data need to be done constantly and that data would need to be made available to the SFCs as and when it is constituted. TFC recommended that a permanent SFC Cell in the Finance Department of each state should be set up. TFC further observed that this cell may be headed by a Secretary level officer, who will eventually function as Secretary of the SFC, as and when it is constituted. The First and Second SFCs of Assam had also made similar recommendations.
8. The SFC Cell in the State Finance Department will update the data base of PRIs and ULBs over and above those worked out by the preceding State Finance Commission.
9. The State Finance Commission Cell will keep all records of the centrally sponsored schemes and the central sector schemes in respect of the PRIs and ULBs for the next Finance Commission and also monitor the progress of the said schemes.
10. The replies of questionnaires have not been received from PRIs and ULBs in the proper manner. After considerable persuasion by letters, messages as also personal visits by teams of officials from TASFC to district headquarters and Chairman's meetings with PRI and ULB functionaries, on a regional basis, beside the first meeting with them at the Assam Administrative Staff College on August 31, 2006 a large quantity of district wise data has been received. These are rather unkempt and voluminous and it will take a long time to sift through these. Very close district by district

scrutiny will also be required. This type of information has never been collected earlier. If properly examined, analyzed and short listed these projects can be implemented under various schemes and programmes of GOI, by raising of revenues including ARM and user charges and even out of the devolution as recommended by TASFC. However, project by project scrutiny will be necessary. If that can be done several important results will emerge. There will be a plethora of pre-examined data available to GOA and also to GOI to act upon whenever necessary. In fact, a permanent data base will be ready on which future SFCs will be able to depend after nominal updating. While drawing up the District Plans, by the District Planning Committees, these materials will be easily available as data base at the grass roots level. That will be a boon to GOA. The State Finance Commission Cell will update the data from time to time.

11. The present procedure of sanction and release of shared taxes is long and circuitous involving several departments of GOA. There is, however, sufficient scope to simplify procedures and to eliminate delays. So the State Finance Commission cell will develop a software package for devolution of fund awarded by the State Finance Commissions/ Central Finance Commission to the PRIs and ULBs which will be in line with arrangements made by the Government of India for transfer of the fund awarded by the Central Finance Commission. The cell will operate the web based package for funds to the ULBs/PRIs in respect of the SFCs/CFCs.
12. The SFC cell will visit the districts for investigating their schemes and also assist the staffs of the local bodies to improve the data base.
13. The State Finance Commission Cell will collect the report of the State Finance Commissions of other states and study these for making appropriate reference to the next Finance Commission.

14. The Fourth State Finance Commission is likely to be set up at the beginning of 2009 and unless the SFC cell is put in place before that it will greatly hamper smooth functioning of the next SFC.
15. The cell will collect all types of information from the concerned local bodies for the next Finance Commission.
16. The SFC cell will after obtaining appropriate Government orders, collect the data from the Sixth Schedules Areas and BTC for the SFCs/CFCs and monitor their schemes under award of CFCs and others.
17. The SFC cell will issue guidelines for making appropriate budget provision in respect of the transferred subjects of PRIs and ULBs. It should be in keeping with the findings of the High Power Committee for ensuring devolution of power to PRIs with the P&RD Minister as Chairman constituted by P&RD department vide notification No. PDA 336/2001/Pt-II/16 dt. 04/12/07.
18. The SFC cell will set up a website of Assam State Finance Commission as per recommendations of the Thirteenth Finance Commission, Government of India. The NIC may assist the officials of the State Finance Commission cell for operation and development of the software package for local bodies and also to do the miscellaneous work in respect of PRIs and ULBs.
19. The SFC cell will collect the details of the bank accounts from the PRIs / ULBs where the SFCs/CFCs grants will be received by the PRIs and ULBs.
20. The horizontal and vertical formula for sharing of funds among the PRIs/ULBs as recommended by the SFCs will be acted upon by the Cell.

### **ISSUES WHICH REQUIRE ACTION BY GOI TO AUGMENT THE CONSOLIDATED FUND OF THE STATE.**

The Tenth, the Eleventh and the Twelfth Central Finance Commissions recommended transfer of funds from GOI to augment the Consolidated Fund of the State. The inter-state allocation of the recommended amount was determined on the basis of a set of criteria with varying degrees of weightage assigned to each. The variables and weightages adopted by the Eleventh Finance Commission (EFC) were:

	Variable	Weightage in percentage
1.	Population	40
2.	Area	10
3.	Distance from highest per capita income	20
4.	Index of decentralization	20
5.	Revenue effort	10

Based on the variables and weightages as stated above, the percentage share of Assam in total allocation was 2.918.

However, Twelfth Finance Commission (TFC) made slight variations in the variables and weightages as below:

	Variable	Weightage
1.	Population	40
2.	Area	10
3.	Distance method	20
4.	Index of deprivation	10
5.	Revenue effort	20

Based on the above parameters, the percentage share of Assam came down to 2.630. The index of deprivation introduced by TFC was, no doubt, beneficial to Assam but this limited advantage was totally negated by a shift in emphasis to revenue effort from 10 per cent to 20 per cent. As a consequence the percentage

share of Assam came down from 2.918 to 2.630. This slight variation in percentage share cost the PRIs in Assam roughly Rs. 58 crores during the award period of TFC. TASFC would feel that in determining the inter-state allocations, the criterion of revenue effort need not be over-emphasised.

TASFC is fully convinced of the absolute need for internal revenue mobilization by the PRIs. In fact, the essence of decentralization is fiscal autonomy. However, the revenue raising capacity depends on the magnitude of own sources of revenue and the freedom to raise and operate them. And in conformity with this perception TASFC has recommended that PRIs should raise at least Rs. 50 crores, Rs. 55 crores and Rs. 60 crores respectively during 2008-11 by way of taxes and non-tax revenue from sources statutorily allocated to them. However, TASFC feel that to be proactive in the matter of revenue raising PRIs need a level playing field. Some states have made significant strides in regard to fiscal decentralization due to early start and PRIs there have showed better tax performance. In contrast, PRIs in Assam are still in a fledgeling state because the process of decentralization here started late. As a result, the required administrative machinery is yet to be put in place. There is dearth of skilled staff, office accommodation is scanty and, more importantly, deployment of Tax Collectors at the grass root level are not many. Against this backdrop, PRIs in Assam cannot be expected to compete with their counterparts elsewhere in the matter of revenue efforts. In this context, a little moderation in revenue effort parameter, till such time as the administrative machinery is fully fortified, will bring immense relief to the PRIs in States where the process of decentralization is belated.

It follows from the above that strengthening of administrative machinery tops the agenda in the decentralization process. It has been brought to the notice of TASFC that there is acute shortage of manpower in each tier of PRI. It is more pronounced in case of GPs where a single Secretary is looking after the whole affairs. Instances are also there that a single Secretary is looking after more than one GP. What is more, their salary is in arrear for years together. TASFC has



suggested a revised staffing pattern for each tier of PRI and also recommended liquidation of arrear pay of GP Secretaries. These are built in in the estimates of expenditure. It is hoped that the 13<sup>th</sup> Central Finance Commission (CFC) will take this into consideration.

It has been brought to TASFC's notice that out of 2202 GPs only 1000 GPs have their own buildings, the remaining 1202 GPs are without any proper office accommodation. Even those GPs which are having their own building the accommodation is not sufficient to accommodate the President/Vice President and the official functionaries, not to speak of a separate room for installation of computer. There is no worthy meeting hall for any of the GPs. At the first instance construction of office buildings for 1202 GPs which do not have their own building and meeting halls are considered essential. On a rough reckoning the financial implication will be as below:

1.	Construction of office buildings for 1202 GPs @ Rs. 20 lakh each	Rs. 240.40 crores
2.	Renovation of office buildings for 1000 GPs @ Rs. 10 lakh each	Rs. 100.00 crores
3.	Construction of meeting hall for 2202 GPs @ Rs. 25 lakh each	Rs. 550.50 crores
Total		Rs. 890.90 crores

The jurisdiction of intermediate level PRI i.e., the Anchalik Panchayat is co-terminus with Development Block. As such APs are presently accommodated in the block offices. Block office buildings are not spacious enough to accommodate all functionaries of APs. Hence separate office buildings for all APs are necessary as per cost estimated below:

Construction of office buildings for 185 APs @ Rs. 50 lakh each	Rs. 92.50 crores
--------------------------------------------------------------------	------------------

ZPs are presently running in the earstwhile Mahkuma Parishad buildings which were constructed long back. These buildings are not only old but lack sufficient accommodation to house both elected and official functionaries. It is deemed essential to construct separate office buildings for the ZPs as per cost estimated below:

Construction of office buildings	Rs. 20.00 crores
for 20 ZPs @ Rs. 1 crore each	

TASFC could not recommend such high amounts to be allocated out of the State budgets. It will be necessary to move GOI and the 13<sup>th</sup> Central Finance Commission for this purpose.

Next to manpower deployment and provision of office accommodation, infrastructure development is crucial in the agenda of functional decentralization. In this regard road connectivity with emphasis on maintenance and upkeep of rural roads is uppermost in the agenda.

The recent spurt in economic activities across the country has naturally found its way into Assam's rural areas as well. The State Agricultural Market Board, the Agricultural Produce Marketing Committees and others such organizations are engaged in collecting agricultural produce and other raw materials. The activities of these bodies in the countryside has intensified thereby leading to tremendous increase of traffic in rural roads. This has resulted in higher wear and tear and greater need for repair and maintenance of the roads. These organizations, however, do not have any stake in maintenance and repair of roads. PRIs themselves are also not in a position, financially or otherwise, to look after this job. As of now, state PWD is entrusted with this task. The length of rural roads is reported to be 26906 kms out of which 24314 kms are earthen/ gravelled and the remaining 2592 kms are black topped. The annual cost of routine maintenance of the existing rural roads is estimated at about Rs.58 crores. TASFC has recommended devolution of this amount to PRIs for routine maintenance. But the

annual cost of periodic maintenance of the same is much higher. As per state PWD norms the annual cost of periodic maintenance comes to about Rs. 216 crores. The Thirteenth Central Finance Commission may consider this requirement.

The maintenance and repair of functional and other buildings lying within the jurisdiction of PRIs is at present carried out by state PWD. In this matter PWD follows no norm and spend very little amount annually varying from Rs.5 crores to Rs.8 crores depending upon availability of budgetary allocations. As a result the buildings are in deplorable state and most of them require reconstruction. It is ascertained from state PWD that the annual cost of maintenance and repair of these buildings as per norm is about Rs.50 crores. The 13<sup>th</sup> Finance Commission may look into this matter.

Apart from the above, construction/ improvement of daily/ weekly markets, construction of godown with cold storage facilities at the AP level would merit consideration as part of infrastructure development.

In respect of ULBs, including GMC, a realistic assessment of manpower need is rendered difficult in the absence of any laid down norm. As a result, the number of employees varies local bodywise without having any relation to their size, the population they serve or the income they generate. Most often they default in payment of salaries to their employees. The resultant accumulation of arrear pay is huge, which is about Rs. 37 crores in case of GMC and Rs. 15 crores in respect of other ULBs. TASFC, in its Ad Interim Report, has recommended grants for one time liquidation of the arrear amounts. It has been observed that in most cases the existing staff in position is far short of actual requirement. This points to the need to provide adequate manpower on a comparable all India basis.

As of now, the extent of service delivery by the ULBs in Assam is limited because of inadequate infrastructure development. Improvement in delivery system presupposes creation of minimum standard of physical services like better connectivity, water supply, sanitation and sewerage, solid waste collection and

disposal, drainage and the like. In respect of roads, it is reported that the total length of municipal roads in Assam is 3125 km, out of which 1032 km is pucca road and the remaining 2093 km is kutchha. On a rough reckoning investment to the tune of Rs. 100 crores will be required to convert the kutchha roads into metallic ones. It will require special attention of GOI.

Barring a few localities, the overall condition of drainage and sewerage is pitiable. In most cases drainage is open and sewerage facility is non-existent. The total length of drains across the municipalities in Assam is reported to be 5111 km. Out of this 3833 km is kutchha drains. Substantial investment will be required to improve the condition of drainage and sewerage.

Though water supply for drinking, industrial and commercial purposes is the prerogative of local bodies, as of now it is being looked after concurrently by P.H.E Department and Water Supply and Sewarage Board. With a view to accelerating the process of decentralization and to ensure functional autonomy, it will be necessary for ULBs to create their own sources of water supply and distribution network. It will require additional assistance from GOI.

One major infrastructural lacuna of ULBs is the absence of town halls. TASFC has recommended certain amounts as margin money for construction of public halls. The actual requirement of fund for this purpose will be quite large and will require additional assistance from GOI.

Mid-day meal in schools not only help in augmenting enrolment in elementary schools but also lead to improvement of health of the younger generation. In Assam there is dearth of resourceful NGOs to supplement government funds provided for mid-day meal. The additional fund required for supplementing the efforts of GOA will be substantial and it will require additional assistance from GOI.

Typical diseases like malaria, encephalitis, dengue etc are endemic to Assam. Every year it takes a heavy toll in terms of human lives and financial and physical resources. These vector borne diseases are transmitted through mosquitoes, flies and insects. Naturally the urban areas are more vulnerable because mosquitoes and flies get congenial breeding grounds in the open drainage system having stagnant water all the year round. In order to eradicate this menace adequate measures have to be taken to control breeding of mosquitoes and flies. For this purpose municipal bodies may be equipped with fogging machine. It is ascertained that vehicle mounted fogging machine costs about Rs. 6.23 lakh and including chemical required initially it may cost Rs. 6.25 lakh each. There are 72 ULBs including GMC. To start with, if 10 fogging machines to GMC and 2 each to other MBs/TCs are provided, the financial implementation will be around Rs. 9.50 crores. This will require a special dispensation from GOI. TASFC has not dealt with this requirement in its Main Report because details were not available in time.

**THIRD ASSAM STATE FINANCE COMMISSION (TASFC)**  
**ADVANCE INTIMATION ABOUT DEVOLUTION AND GRANTS IN AID**

- 10.1. TASFC has submitted its Ad Interim Report in March, 2007. It submitted a Technical Supplement in September, 2007. These two documents covered the financial years 2006-07 and 2007-08.
- 10.2. TASFC's Main Report covering the financial years 2008-09, 2009-10 and 2010-11 is almost complete. However, the sub division of the Divisible Pool into the Rural and the Urban parts could not be finalized because the Directorate of Economics and Statistics are yet to furnish the disaggregated population figures. They are in the process of finalizing the disaggregated population figures in consultation with the Directorate of Panchayat and Rural Development. This will take some time.
- 10.3. Meanwhile, TASFC has completed the exercise of determining the general divisible pool for the three financial years of 2008-11. TASFC has also completed the exercise of determining the grants-in-aid required for special purposes during the three financial years of 2008-11.
- 10.4. TASFC realizes the importance of communicating the figures mentioned at paragraph 10.3 for the purpose of preparing the Budget for 2008-09.
- 10.5. In view of the above TASFC recommends that pending submission of its Main Report the figures in the following table, as finalized by TASFC, may be used for budgeting purposes by the Finance Department.

TABLE  
DEVOLUTION, ADDITIONAL DEVOLUTION AND GRANTS-IN-AID  
(2006-2011)  
(Rs. Crores)

Year	Devolution	Additional Devolution	Grants-in-Aid	Total
A	B	C	D	B+C+D
2006-07	Nil	Nil	Nil	Nil
2007-08	363.77	Nil	81.24	445.01
2008-09	882.11	79.55	210.98	1172.64
2009-10	933.26	85.92	144.60	1163.78
2010-11	984.96	92.79	156.64	1234.39
Grand total	3164.10	258.26	593.46	4015.82

10.6 In the above table devolution (B) represents 25 percent of Non Loan Gross Own Tax Revenue Receipts (NLGOTRR) of the Government of Assam (GOA) minus actual collection charges and additional devolution (C) represents funds to be transferred along with the functionaries of District Rural Development Agencies (DRDA) and Blocks. Grants-in-aid (D) are in respect of the items in the following table during the three financial years 2008-11 and for the financial year 2007-08 the grants-in-aid will be as already intimated in the Ad Interim Report submitted in March, 2007.

#### RECOMMENDED GRANTS-IN-AID

(Rs. Lacs)

	2008-09	2009-10	2010-11
Arr. Salary of GP Secys.	4638.32	-	-
Training (PRIs)	307.00	307.00	307.00
SATCOM (PRIs)	1000.00	-	-
Training (ULBs)	66.98	66.97	70.63
Town Hall for GMC	1000.00		
Multipurpose Rural Halls	3000.00	3000.00	4000.00

Town Halls for ULBs	600.00	600.00	800.00
Cremation & Burial Grounds			
I)GMC	55.00	55.00	55.00
II) other ULBs	365.00	365.00	365.00
Public Toilets	186.00	186.00	186.00
Sub-Total -	11218.30	4579.97	5783.63
Rural Roads and Buildings	9880.00	9880.00	9880.00
Grand total	21098.30	14459.97	15663.63

Sd/-  
(H.N.Das)  
Chairman

Sd/-  
(Devinder Kumar)  
Member

Sd/-  
(Dr.A.Bhutani)  
Member

Sd/-  
(Biren Dutta)  
Member

Sd/-  
(K.V.Eapen)  
Member-Secretary



## Annexure- 9.11

**FELT NEEDS OF PRIs FOR FIVE YEARS**

(Rs. In Lakh)

SI No	Name of Zilla Parishad	Zilla Parishad	Anchalic Panchayat	For GPs	Total Amount ZP/APs/GPs
1	2	3	4	5	6
1	Bangaigoan	2175.00	5500.00	38742.00	46417.00
2	Marigoan	4350.00	5375.00	59808.00	69533.00
3	Sivsagar	2075.00	9675.00	76346.00	88096.00
4	Karimganj	2625.00	6300.00	32640.00	41565.00
5	Gholaghat	3075.00	10320.00	73134.00	86529.00
6	Barpeta	5050.00	17100.00	105336.00	127486.00
7	Dibrugarh	1960.00	7525.00	66681.00	76166.00
8	Hailakandi	2750.00	7125.00	44454.00	54329.00
9	Lakhimpur	5050.00	12825.00	64152.00	82027.00
10	Goalpara	2625.00	10640.00	45765.00	59030.00
11	Nalbari	2300.00	6330.00	41090.00	49720.00
12	Tishukia	2620.00	6330.00	29240.00	38190.00
13	Sonitpur	2075.00	15050.00	48676.00	65801.00
14	Cachar	4750.00	21375.00	116875.00	143000.00
15	Dhubri	4950.00	12815.00	64162.00	81927.00
16	Jorhat	2525.00	10000.00	67710.00	80235.00
17	Darrang	1960.00	7525.00	56643.00	66128.00
18	Dhemajee	4425.00	5875.00	45905.00	56205.00
19	Nagoan	4750.00	25650.00	169212.00	199612.00
20	Kamrup	3215.00	16640.00	95520.00	115375.00
<b>Total</b>		<b>65305.00</b>	<b>219975.00</b>	<b>1342091.00</b>	<b>1627371.00</b>

**FELT NEEDS OF ULBs FOR THE NEXT FIVE YEARS (2007-12)**

					(Rs. In lakh)
Name of District	Sl No.	Name of ULBs	FELT NEEDS FOR THE NEXT FIVE YEARS (2007-12)	Name of District	Amount
<b>General Areas</b>					
Kamrup		Guwahati Municipal Corporation	4124.00	Kamrup	8149.95
	1	Palasbari M.B	603.50		
	2	N. Guwahati T.C	363.45		
	3	Rangia M.B	3059.00		
Nalbari	4	Nalbari M.B	383.03	Nalbari	866.03
	5	Tihu T.C.	483.00		
Barpeta	6	Barpeta M.B	1806.90	Barpeta	5770.80
	7	Pathsala T.C	364.40		
	8	Howly T.C			
	9	Sarthebari T.C			
	10	Barpeta Road M.B	2000.00		
	11	Sorbhog T.C	1599.50		
Darrang	12	Mangaldoi	2332.18	Darrang	3820.68
	13	Kharupetia T.C	1488.50		
Dhubri	14	Dhubri M.B	1040.90	Dhubri	3214.54
	15	Gauripur T.C	728.10		
	16	Bilasipara T.C	352.90		
	17	Chapar T.C	1092.64		
	18	Sapatgram T.C			
Goalpara	19	Goalpara M.B	3920.07	Goalpara	6115.57
	20	Lakhipur T.C	2195.50		
Bongaigaon	21	Bongaigoan M.B	5957.00	Bongaigaon	8799.50
	22	Abhayapuri T.C	2842.50		
Morigaon	23	Morigaon T.C	1838.29	Morigaon	1838.29
Nogaon	24	Nagaon M.B	1246.52	Nagaon	9229.55
	25	Lanka M.B	1738.43		
	26	Dhing T.C	455.39		
	27	Hojai M.B	1401.66		
	28	Doboka T.C			
	29	Lumding M.B	1394.55		
	30	Kampur T.C	2993.00		
	31	Roha T.C			
	32	Tezpur M.B			
	33	Dhekiajuli M.B	270.00		
Sonitpur	34	Rangapara T.C	862.94	Sonitpur	2505.87
	35	Gohpur T.C	1372.93		
	36	Biswanath Chariali TC			
	37				
	38				

Name of District	Sl No.	Name of ULBs	FELT NEEDS FOR THE NEXT FIVE YEARS (2007-12)	Name of District	Amount
Golaghat	38	Golaghat M.B	1215.90		
	39	Dergaon T.C	536.60		
	40	Bokaghat T.C	2261.65	Golaghat	8703.05
	41	Sarupathar T.C	4522.65		
	42	Barpathar T.C	166.25		
Jorhat	43	Jorhat M.B	2338.00		
	44	Mariani T.C	232.78	Jorhat	3260.08
	45	Titabor	689.30		
	46	Teok T.C.			
Sivsagar	47	Sivsagar M.B			
	48	Nazira M.B	315.18		
	49	Amguri M.B		Sivsagar	1089.18
	50	Sonari M.B	384.00		
	51	Moran T.C	390.00		
	52	Simaluguri T.C			
Lakhimpur	53	N. Lakhimpur M.B			
	54	Bihpuria T.C	1177.62		
	55	Dhakuakhana		Lakhimpur	1177.62
	56	Narayanpur TC			
Dibrugarh	57	Dibrugarh M.B			
	58	Naharkatia T.C	538.58	Dibrugarh	778.01
	59	Chabua T.C	239.43		
Tinsukia	60	Tinsukia M.B	1151.89		
	61	Doom Dooma T.C	630.00		
	62	Makum T.C		Tinsukia	2312.94
	63	Digboi T.C	279.81		
	64	Margherita T.C	251.24		
Hailakandi	65	Hailakandi M.B	2293.86		
	66	Lala T.C	4083.70	Hailakandi	6377.56
Cachar	67	Silchar M.B	7766.00		
	68	Lakhipur T.C	1567.05	Cachar	9333.05
Karimganj	69	Karimganj M.B	2494.40		
	70	Badarpur TC		Karimganj	2494.40
Dhemaji	71	Demaji TC			
	72	Silapathar TC	2930.67	Dhemaji	2930.67
<b>Grand Total</b>			<b>88767.34</b>		<b>88767.34</b>
		MC - 1			
		MBs - 28			
		TCs - 43			
		MB/TC - 71			
		For general areas			

OFFICERS AND STAFF WHO WORKED FOR TASFC

1.	Shri Jiban Choudhury	Joint Director
2.	Shri Mati Lal Sarkar	Research Officer
3.	Shri Debangshu Das	P.S. to Chairman
4.	Smti. Lalita Devi	Deputy Director
5.	Shri S. Phukan	Assistant Research Officer
6.	Shri M.K.Sarma	Research Assistant
7.	Shri B. Haloi	Senior Investigator
8.	Shri P. Gogoi	Accountant
9.	Shri N. Boro	Auditor
10.	Shri B.K. Kalita	Senior Administrative Assistant
11.	Shri Anupam Medhi	Computer Operator
12.	Shri Ashim Das	Computer Operator
13.	Smti. Jinu Devi	Steno Grade-II
14.	Smit Rekha Singh	Steno Grade-III
15.	Shri Akhil Ch. Talukdar	Junior Administrative Assistant
16.	Shri Babul Ch. Baishya	Peon
17.	Shri Mayur Talukdar	Peon
18.	Shri Yakub Ali	Peon
19.	Shri Ibrahim Ali	Driver
20.	Shri Sanmil Ch. Das	Peon
21.	Smti. Renuma Begum	Peon
22.	Shri Kamal Basumatary	Driver
23.	Shri Maniram Borah	P.S.O.

## **LIST OF ACRONYMS**

1.	ABITA	Assam Branch of Indian Tea Association
2.	ADA	Audio Distribution Amplifier
3.	ADC	Autonomous District Council
4.	AFRBM	Assam Fiscal Responsibility and Budget Management
5.	AG	Accountant General
6.	AGPRMP	Assam Governance and Public Resource Management Programme
7.	AIILSG	All India Institute of Local Self Government
8.	AIT	Agricultural Income TAX
9.	ANSSIRD	Abdul Nazir Sab-State Institute of Rural Development
10.	AP	Anchalik Panchayat
11.	ARM	Additional Resource Mobilisation
12.	ARV	Annual Rateable Value
13.	ASEB	Assam State Electricity Board
14.	ASTEC	Assam Science Technology and Environment Council
15.	ATC	Autonomous Tribal Councils
16.	ATR	Action Taken Report
17.	AUDF	Assam United Democratic Front
18.	BCR	Balance From Current Revenues
19.	BDO	Block Development Officer
20.	BTAD	Bodoland Territorial Area Districts
21.	BTC	Bodoland Territorial Council
22.	C & AG	Comptroller & Auditor General
23.	CEM	Chief Executive Member
24.	CEO	Chief Executive Officer
25.	CF	Consolidated Fund
26.	CFC	Central Finance Commission
27.	CIC	Community Information Centre
28.	CPF	Contributory Provident Fund
29.	CS	Civic Services
30.	CS	Civil Surgeon
31.	CSS	Centrally Sponsored Schemes
32.	CST	Central Sales Tax
33.	DA	Dearness Allowance
34.	DC	Deputy Commissioner
35.	DDP	District Domestic Product
36.	DM	District Magistrate
37.	DRDA	District Rural Development Agency
38.	DRS	Direction Receiving System
39.	EA	Economics Affairs
40.	EFC	Eleventh Finance Commission
41.	EO	Executive Officer
42.	FASFC	First Assam State Finance Commission

43.	GDD	Guwahati Development Department
44.	GMC	Guwahati Municipal Corporation
45.	GMDA	Guwahati Metropolitan Development Authority
46.	GOA	Government of Assam
47.	GOI	Government of India
48.	GP	Gaon Panchayat
49.	GSDP	Gross State Domestic Product
50.	HQ	Head Quarters
51.	HUDCO	Housing & Urban Development Corporation
52.	IAY	Indira Awas Yojana
53.	IRM	Internal Revenue Mobilisation
54.	ISRO	Indian Space Research Organisation
55.	ISRO	Indian Space Research Organisation
56.	IWDP	Integrated Watershed Development Programme
57.	JNNURM	Jawaharlal Nehru National Urban Renewal Mission
58.	LAC	Legislative Assembly Constituency
59.	LDA	Lower Division Assistant
60.	LIC	Life Insurance Company
61.	LNBC	Low Noise Block Converter
62.	LSG	Local Self Government
63.	MAD	Municipal Administration Department
64.	MB	Municipal Board
65.	MHA	Ministry of Home Affairs
66.	MLA	Member of Legislative Assembly
67.	MoS	Memorandum of Settlement
68.	MoU	Memorandum of Understanding
69.	MP	Member of Parliament
70.	MR	Muster Roll
71.	MTFP	Medium term Fiscal Plan
72.	MTFRP	Medium Term Fiscal Reform Programme
73.	NE	North East
74.	NERC	North East Regional Centre
75.	NFC	Ninth Finance Commission
76.	NGO	Non Government Organisation
77.	NIC	National Informatics Centre
78.	NIRD	National Institute of Rural Development
79.	NKC	National Knowledge Commission
80.	NOC	No Objection Certificate
81.	NPRE	Non-Plan Revenue Expenditure
82.	NREGS	National Rural Employment Guarantee Scheme
83.	NRHM	National Rural Health Mission
84.	O&M	Operation and Maintenance
85.	OD	Over Draft
86.	OM	Organisation and Method
87.	P & R D	Panchayat & Rural Development
88.	PD	Project Director
89.	PHE	Public Health Engineering

90.	PHE	Public Health Engineering
91.	PPP	Public Private Partnership
92.	PRI	Panchayati Raj Institution
93.	PSU	Public Sector Undertaking
94.	PURA	Provision of Urban Services in rural Areas
95.	PWD	Public Works Department
96.	RBI	Reserve Bank of India
97.	RCC	Re-inforce Cement Concrete
98.	RLB	Rural Local Bodies
99.	SASFC	Second Assam State Finance Commission
100.	SDO	Sub Divisional Officer
101.	SDP	State Domestic Product
102.	SFC	State Finance Commission
103.	SGRY	Sampurna Gramin Rojgar Yojana
104.	SGSY	Swarnajayanti Gram Sworak Yojana
105.	SHG	Self Help Group
106.	SIRD	State Institute of Rural Development
107.	SJSRY	Swarna Jayanti Shaharia Rojgar
108.	SPT	Semi Permanent Timber
109.	TASFC	Third Assam State Finance Commission
110.	TC	Tax Collector
111.	TC	Town Committee
112.	TCP	Town and Country Planning
113.	TDCC	Training Development Communication Channel
114.	TEFC	Tenth Finance Commission
115.	TFC	Twelfth Finance Commission
116.	TOR	Terms of Reference
117.	UAM	Unit Area Method
118.	UDA	Upper Division Assistant
119.	UDD	Urban Development Department
120.	ULB	Urban Local Body
121.	VCDC	Village Council Development Committees
122.	VDA	Video Distributor Amplifier
123.	VRS	Voluntary Retirement Scheme
124.	WPT & BC	Welfare of Plain Tribes & Backward Classes
125.	ZP	Zilla Parishad