

EXPLANATORY MEMORANDUM ON THE ACTION
TAKEN ON THE RECOMMENDATIONS OF THE
THIRD ASSAM STATE FINANCE COMMISSION
(2006-2011)

FINANCE DEPARTMENT (SFC CELL)
ASSAM SECRETARIAT, BLOCK- F,
DISPUR, ASSAM
SEPTEMBER, 2009

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

EXPLANATORY MEMORANDUM ON THE ACTION TAKEN ON THE
RECOMMENDATIONS MADE BY THE THIRD ASSAM STATE FINANCE
COMMISSION IN ITS REPORT SUBMITTED TO HIS EXCELLENCY THE
GOVERNOR OF ASSAM ON MARCH 27, 2008.

The Report of the Third Assam State Finance Commission covering the period of five years from 1st April 2006 to 31st March 2011 together with Explanatory Memorandum on the action taken on the recommendations of the commission is being laid on the Table of the house in pursuance of Articles 243-I (4) and Articles 243- Y (2) of the constitution of India. The summary of the recommendation of the commission relating to devolution of State Taxes, grants-in-aid and debt relief to the Local Bodies and other matters is contained in **Chapter -9** of the report of the Commission.

The decisions taken by the Government on the recommendations of Third Assam State Finance Commission are as follows:-

Sl. No.	Recommendation No.	Para No.	Gist of the recommendations	Decision taken by the Cabinet
1	1	9.2	Decentralization in Assam: Third Assam State Finance Commission recommends that transfer of functions, functionaries and funds to PRIs and ULBs should be completed as enjoined by the relevant provisions of the Constitution in parts IX and IX-A read with Schedules XI and XII.	Accepted with observation that since the date 01.01.09 for appointment of Fourth Assam State Finance Commission is over, it should be notified as early as possible.
2	2	9.5	Second Administrative Reforms Commission (ARC): TASFC recommends that ARC's approach should be adopted by GOA in dealing with PRIs and ULBs.	Accepted
3	3	9.7	Central Finance Commissions: TASFC recommends that the principles, standards and quantum laid down by the Central Finance Commissions should be adhered to, and where possible supplemented, by GOA so that the quality of services provided by PRIs and ULBs improve over time. GOA should lay particular emphasis on the Twelfth Finance Commission recommendation regarding the time-frame of	Accepted Steps will be initiated by the Finance Department for constitution of the next State Finance Commission

			State Finance Commissions, as mentioned above, and appoint the Fourth Assam State Finance Commission on or before 01.01.09.	
4	4	9.9	Divisible Pool (DP): TASFC recommends that 25 percent of the Non Loan Gross Own Tax Revenue Receipt (NLGOTRR), minus collection expenditure of GOA, should form the DP out of which allocations should be made to PRIs and ULBs during the three financial years 2008-11.	Accepted
5	5	9.15	Quantum of Devolution: TASFC recommends that the same criteria as recommended in the Ad Interim Report should be adopted during the three financial years 2008-11 except that the quantum will be 25 percent of NLGOTRR during 2008-11 and the actual expenditure on collection charges will be deducted. For 2007-08 the quantum will remain at 10 percent of NLGOTRR as already recommended in the Ad Interim Report. The detailed figures for each PRI and ULB will be worked out in the Technical Supplement. This will include the revised figures for 2007-08. It is clarified that besides the devolution, (i) PRIs will get additional devolution as shown in the recommendation No.55 of para 9.67 and (ii) PRIs and ULBs will get additional devolution when relevant funds from the state budget are transferred along with transfer of functions and functionaries as per recommendation as per recommendation No.100 at para 9.118.	Accepted
6	6	9.16	Shares of PRIs and ULBs: TASFC recommends that in determining the quantum of funds for the two parts, (i) actual population and (ii) density of population, both according to the 2001 census figures will be the only two parameters. Out of the total amount in the DP, 80 percent will be divided in proportion to the actual urban and rural population and 20 percent will be divided in proportion to the population density of urban and rural areas. There is a slight change in the distribution of the DP between PRIs (Rural) and ULBs (Urban) during 2007-08 due to revision of population figures after detailed discussion with the Directors of Economics & Statistics, Rural Development and Urban Development Departments and the Commissioner of Guwahati Municipal Corporation. The same revised population figures	Accepted

			<p>2008-11. The figures laid down in the Technical Supplement in Volume- III are based on the revised population figures. These should be adopted by GOI. The relevant figures of devolution for all four years on the basis of the revised population are worked out in Table B below.</p> <p>Rural and Urban Divisible Pools (Rs. in Crore)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Projected size of DP</th> <th>Projected Amount to be distributed to PRIs</th> <th>Projected Amount to be distributed to ULBs.</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> </tr> </thead> <tbody> <tr> <td>2007-08</td> <td>363.77</td> <td>264.69</td> <td>99.08</td> </tr> <tr> <td>2008-09</td> <td>882.11</td> <td>641.86</td> <td>240.25</td> </tr> <tr> <td>2009-10</td> <td>933.26</td> <td>679.07</td> <td>254.19</td> </tr> <tr> <td>2010-11</td> <td>984.96</td> <td>716.69</td> <td>268.27</td> </tr> </tbody> </table>	Year	Projected size of DP	Projected Amount to be distributed to PRIs	Projected Amount to be distributed to ULBs.	1	2	3	4	2007-08	363.77	264.69	99.08	2008-09	882.11	641.86	240.25	2009-10	933.26	679.07	254.19	2010-11	984.96	716.69	268.27	
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7	7	9.17	<p>Parameters for Division: The parameters should guide GOA when actual sanctions are made to PRIs and ULBs out of TASFC's devolution and the Twelfth Central Finance Commission's grants-in-aid. These parameters are again recommended in this paragraph and in paragraphs Nos. 9.18, 9.19 and 9.20. TASFC recommends that the horizontal distribution of DP for PRIs (the first part of DP) between different districts will be made 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).</p>	Accepted																								
8	8	9.18	TASFC recommends that after horizontal distribution, the vertical distribution between the three tiers of PRIs viz. ZPs, APs and GPs will be in the ratio of 20:30:50, respectively.	Accepted																								
9	9	9.19	TASFC recommends that in the final stage of devolution each AP and each GP's shares shall be determined on the basis of 2001 census population.	Accepted																								
10	10	9.20	TASFC recommends that in case of ULBs, the urban divisible pool (the second part of DP) will be allocated horizontally among GMC and the other ULBs on the basis of the weighted composite index of population (50 percent), area (25	Accepted																								

			percent), index of infrastructure (12.5 percent) and per capita tax collection (12.5 percent). This will be worked out in detail in the Technical Supplement.	
11	11	9.21	<p>Tax Revenue of ULBs and GMC:</p> <p>TASFC recommends that besides devolution, which will now be substantial being 25 percent of NLGOTRR minus collection charges, GMC and the other ULBs should continue to raise the taxes, duties, user charges etc. which they are empowered to raise on their own.</p>	Accepted
12.	12	9.22	<p>MOU on Arrears:</p> <p>Regarding arrears of dues from GOA in respect of share of taxes etc. TASFC recommends that ULBs and GMC will not be entitled to any such arrears. They will have to surrender all such arrears against the higher devolution now recommended. For this purpose each ULB, including GMC, may sign a Memorandum of Understanding (MOU), with GOA settling all the past arrear dues up to 31.03.08 so that municipal finances are put on a clean slate as on 01.04.08. Where necessary GOA may make appropriate amendments of the relevant Acts.</p>	Accepted and UDD and GDD to initiate action to amend relevant acts and rules and also to finalise MoU
13	13	9.23	<p>Outstanding Debt of PRIs:</p> <p>TASFC recommends that outstanding debt of Rs.46.40 lakhs of PRIs to GOA ever since 1953-54 may be written off by GOA.</p>	Accepted
14	14	9.24	<p>Ban on Loans of Revenue Nature:</p> <p>TASFC recommends that no PRI or ULB should be allowed to take any loan or bank advances etc. for payment of salaries or for defraying current expenditure after 31.03.08.</p> <p><i>(The Committee also suggested that PRIs and ULBs should also not be allowed to take any other loan without prior approval of the State Government.)</i></p>	Accepted. Necessary instruction will be issued by P&RD, UDD and GDD.
15	15	9.25	<p>ULB Loans:</p> <p>TASFC recommends that GOA may ask the Departments concerned to obtain the exact position of outstanding Govt. guaranteed debts and settle this matter as also any other debts of ULBs. However, if any loans etc. are taken with</p>	Accepted

			the permission of GOA on any date after 01.04.08 for capital nature of expenditure the same should be repaid by the ULB concerned from out of the devolution now recommended or from their other revenue receipts.	
16	16	9.26	<p>Reluctance to collect taxes:</p> <p>TASFC has recommended that the concept of “best practices” was non-existent and there was complete reluctance on the part of elected PRI functionaries to raise any taxes. This militates against autonomy of local self government. In at least one case a GP passed a resolution not to raise any taxes. This is completely against the public interest. In case of ULBs also similar complaints have been heard. It was alleged that one ULB had exempted a large number of tax payers from payment of their dues. TASFC recommends that this type of decisions, which are detrimental to public interest, should not be allowed to be implemented and should be struck down by the competent authority.</p>	Accepted. Action by UDD, GDD and P&RD.
17	17	9.27	<p>Revenue collection by PRIs:</p> <p>It is absolutely essential that PRIs and ULBs raise whatever tax and non-tax revenue they possibly can to cover at least a portion of their revenue expenditure. The measures recommended elsewhere in this Main Report for raising taxes and non-tax revenues should yield at least the following amounts to all three tiers of PRIs : Rs.50 crores in 2008-09; Rs.55 crores in 2009-10; and Rs.60 crores in 2010-11. TASFC recommends that the above amounts should be adopted as the targets of tax and non-tax collection by PRIs during the next three financial years of 2008-11.</p>	Accepted. Action by P&RD Department
18	18	9.28	<p>Municipal Revenues:</p> <p>TASFC recommends that this dismal situation in respect of huge gap between demand and tax collection should not be allowed to continue and that ULBs including GMC, should take immediate actions to collect all the taxes they are empowered to raise under the respective Acts.</p>	Accepted. Action by U.D. and G.D. Departments
19	19	9.29	<p>Tax Collection by GMC:</p> <p>GMC should raise tax and other non–tax revenues as per projections made by TASFC.</p>	Accepted. Action by G.D. Department.
20	20	9.30	Tax Revenue of ULBs:	

			ULBs should raise tax and other non-tax revenues as per projections made by TASFC.	Accepted Action by U.D. Department.
21	21	9.31	<p>User Charges Generally:</p> <p>TASFC recommends that as laid down by the Twelfth Central Finance Commission generally at least 50 percent of the cost of each service should be recovered from the users of the facilities offered by PRIs and ULBs. The amounts so raised will be additionality to PRIs and ULBs besides devolution, additional devolution, tax revenue and non-tax revenue. Such amounts should be utilized by PRIs and ULBs for O&M expenditure on the facilities, which provide the service.</p>	Accepted. Action by U.D. and P&RD Departments
22	22	9.32	<p>User Charges of Minor Irrigation:</p> <p>Substantial funds have been invested in minor irrigation projects. Some of these projects have failed, some have only partially succeeded and a few are supplying water to the farmers. Barring those which have failed, the others should be handed over to PRIs so that they may raise user charges from the people who benefit from such projects. According to the Twelfth Central Finance Commission at least 50 percent of the cost should be recovered by levy of user charges. TASFC endorses this view. In Chapter 4 it has been noted that PRIs running irrigation projects should organize Users' Associations, levy water charges and recover part of the costs. TASFC recommends that this should be done and the amounts raised as user charges should be utilized for maintenance and improvement of the concerned facilities</p>	Accepted. Action by P&RD Department
23	23	9.33	<p>User Charges on Drinking Water:</p> <p>TASFC recommends that Users' Associations should be formed to ensure that drinking water schemes are properly run, there is no wastage and the pipes etc. are properly maintained. Nanotechnology has invented water purification devices. This know-how is available with Indian companies. It should be ensured that adequate and purified drinking water is available to both urban and rural people and 50 percent of the user charges are recovered from the beneficiaries.</p>	Accepted. Action by P&RD, UD and GD Departments.
24	24	9.34	<p>Best Practices:</p> <p>TASFC recommends that besides making the raising of major taxes and exploitation of non-tax</p>	Accepted. Action UD, GD , P&RD Departments

			revenues obligatory the floor rates should be fixed by GOA early along with provision for periodic revision. Such floor rates should be fixed for all taxes including house tax, taxes on trade and calling etc.	
25	25	9.35	Tax Collectors: TASFC specifically recommends that GPs should appoint Tax Collectors immediately either on regular basis or on contractual basis.	Accepted. Action by P&RD Department
26	26	9.36	Settlement Tribunal: TASFC recommends that GOA may appoint a Settlement Tribunal to go into each big case of arrears of revenue in GMC and settle all such cases within a period of one year, preferably during the financial year 2008-09. GOA may follow the Mumbai model for this purpose. In Mumbai such a Settlement Tribunal has done very good work on a fast track.	Accepted. Action by GD Department. Since the financial year 2008-09 is over, this may be done during 2009- 10.
27	27	9.37	Tax Rates: TASFC recommends that GOA should revise the rates of all tax and non-tax revenue items so that GMC may be enabled to raise substantial amounts of revenue during the three financial years 2008-11. In this connection recommendations at paragraphs 7.36, 7.37, 7.38, 7.40, 7.41 and 7.47 of Chapter 7 may be referred to.	Accepted. Action by GD Department.
28	28	9.39	Finances of ULBs The quality of municipal services needs vast improvement. At present different ULB functionaries do not appear to be aware about how to proceed for development of their areas and for improvement of their services. TASFC recommends that GOA may take measures to communicate the various Plan schemes and programmes to ULBs under which they can draw funds for improvement in different localities.	Accepted. Action by UD Department.
29	29	9.40	Revision of valuation of holdings which should be done by ULBs every five years under section 85 of the Assam Municipal Act, 1956 are pending for a long time. TASFC recommends that this should be carried out immediately. Along with that the valuation procedure should be changed from Annual Rated Value (ARV) to Unit Area Method (UAM) and an enlargement of the tax base should be taken up.	Accepted Action U.D. Department
30	30	9.41	TASFC recommends that the measures mentioned	Accepted Action

			in paragraph 5.25 of Chapter 5 should be implemented. These include vigilance cover on property valuation, payment of tax through post offices, rebate for timely payment, surcharge for late payment, computerized billing and collection, municipal tax clearance certificates for obtaining permission for telephones and electricity connections and appointment of EOs.	U. D. Department
31	31	9.42	TASFC recommends that the present stagnation in respect of yield from license fees must be ended as discussed in Chapter 5 . ULBs should be allowed to themselves determine the rates and bases of such fees and to revise the same periodically. GOA should fix only the floor rates.	Accepted. Action U. D. Department
32	32	9.43	TASFC recommends that only ULBs should be empowered to grant such permission and to realise the laid down fees. The Second Assam State Finance Commission recommended an end of the present system of both GMC and Guwahati Metropolitan Development Authority (GMDA) granting building permission. TASFC endorses this view and recommends that GMC alone should be allowed to exercise this power. Such a measure will help augmentation of GMC's revenues, end confusion and help systematise the procedure.	Accepted. Action G. D. Department.
33	33	9.44	Exemptions under Section 92 of the Assam Municipal Act, 1956 should be exceptions. No abuse of this power should be allowed. TASFC recommends that this section should be amended in line with section 148 of the GMC Act, 1971.	Accepted. Action by U D and G D Departments
34	34	9.45	TASFC recommends that service charges should be allowed to be levied by ULBs on properties belonging to GOI and State Governments (including GOA) which are situated in the local areas of such ULBs.	Accepted. Action by UD and G D Departments
35	35	9.46	Realistic revaluation of urban land is overdue. TASFC recommends that this should be done to augment revenues.	Accepted. Action by U D and G D Departments
36	36	9.47	TASFC recommends that arrear collection should be given priority. Low collection cannot be allowed to become a permanent feature. Where necessary, Collection Tribunals may be appointed by GOA both for GMC and for the other ULBs.	Accepted. Action by U D and G D Departments
37	37	9.48	GMC's Pending Bills: In the cases of pending bills of suppliers and pending energy bills of ASEB it was recommended in the Ad Interim Report that these should be cleared by GMC from out of additional resource	Accepted

			mobilization (ARM) and collection of past arrears. TASFC recommends that in future also suppliers' bills and energy bills should be cleared by GMC from out of its current revenues and ARM.	
38	38	9.49	Adjustment of claims: According to GMC the total arrear claim amounts to Rs. 8.04 crores from (i) rate payers (Rs. 4.10 crores) (ii) trade licensees (Rs. 0.57 crores) and (iii) ASEB (Rs. 3.37 crores). TASFC recommends that after discussion and scrutiny of respective bills ASEB's dues to GMC may be adjusted against GMC's dues to ASEB. The latter amount is estimated at Rs. 4.47 crores.	Accepted
39	39	9.50	GMC's Property Tax Rates: TASFC recommends that GMC should take immediate steps to improve the quality and extent of its civic services and convince the rate-payers to pay property taxes at enhanced rates as assessed in 2000-01.	Accepted
40	40	9.51	Unit Area Method (UAM) for GMC: As discussed in detail in Chapter 6, TASFC recommends that property taxation should be based on the Unit Area Method (UAM), under which the key elements of location, type and use of buildings will form the cornerstone of valuation. Adoption of this method can be expected to double collection of property taxes in GMC.	Accepted
41	41	9.52	Trade Licenses: TASFC recommends that measures for revision of rates and inclusion of new trades should be urgently taken in respect of trade licenses of GMC and ULBs.	Accepted
42	42	9.53	GMC's Markets: TASFC recommends that GMC markets should be annually settled only after proper and market specific study so that the revenue on this account may be augmented.	Accepted
43	43	9.54	Non Patta Land and GMC: TASFC recommends that GMC should issue provisional licenses for construction of buildings on land other than patta land and collect fees on the same.	Not accepted
44	44	9.55	Market development by PRIs and ULBs: The markets now being run by the State Agriculture Marketing Board should be transferred to the concerned PRIs/ ULBs.	Accepted. Action by Agriculture Department

45	45	9.56	<p>Ferries , Fisheries and Ponds:</p> <p>TASFC recommends that in the case of non- tax revenues raised by PRIs from periodic sale and settlement of ferries, fisheries and ponds enhancement of rates should be made in order to augment revenues. In this connection, the recommendations made in paragraph 7.21 of Chapter 7 may be referred to.</p>	Accepted. Action by P&RD Department
46	46	9.57	<p>Fund utilization by ULBs:</p> <p>ULB's devolution plus own tax revenues and ARM should meet their normal establishment expenditure and leave a decent surplus. TASFC recommends that ULBs should now unhesitatingly undertake maintenance and development work under different schemes and programmes including those in the core areas as listed in paragraph 9.1 of this Chapter and the "felt needs" they have projected as summarized in Annexure 9.12.</p>	Accepted
47	47	9.58	<p>Revenue estimates:</p> <p>TASFC recommends that estimates of annual collection of revenues by PRIs and ULBs should be made in advance in a realistic manner at the time of drawing up of their Budgets. Performance should be judged against the achievements of such targets.</p>	Accepted
48	48	9.59	<p>National Seminar on PRIs:</p> <p>These relate to indicative floor rates of taxation by PRIs, data collection on taxation, use of Geographical Information System (GIS) and uploading of the data on National Panchayat Portal, preparation of a compendium of legal provisions and executive orders, identification of champions among PRI leaders, rationalization of taxes and more effective implementation, giving each tier of PRIs one or two important tax handles, making the relationship between levy of Entry Tax and provision of trade and commerce facilitation explicit through PRIs and ULBs and adoption of a "Campaign Mode" in the approach to taxation. The above mentioned seminar came to the conclusion that "pending reform in the tax assignment system, significant gains can be made by concentrating on persuading PRIs, particularly Village Panchayats, to undertake systematic and timely assessments, to survey fully the tax base</p>	Accepted. Action by P&RD Department

			and to enforce tax collection based on the existing legal regimes in various States and overcome the large slacks in revenue collection.” TASFC recommends that these measures should be implemented.	
49	49	9.60	<p>Second Assam State Finance Commission:</p> <p>TASFC recommends that the Second Assam State Finance Commission recommendations mentioned at paragraph 7.27, 7.41 and 7.47 of Chapter 7 should also be carried out. These relate to ARM, collection of provisional license fees, and various rationalization measures for tax collection.</p>	Accepted, except paragraph 7.41 i.e. collection of provisional license fees
50	50	9.61	<p>Unspent Balance of PRIs: Committee and Social Audit</p> <p>TASFC recommends that GOA may appoint a small internal committee of concerned officials to go into the finances of PRIs on the Plan side. The committee should identify the reasons why PRIs etc. cannot utilise the funds given to them. They should consider the steps to be taken to start social audit. In many states this task of social audit has been given to NGOs, Universities and other organizations. The committee should also suggest measures to improve the situation.</p>	Accepted. Action by P & RD Department.
51	51	9.62	<p>Untied funds for felt needs:</p> <p>TASFC recommends that any such decisions, to spend money on felt needs, should be taken by PRIs and ULBs in formal meetings when majority of members of the concerned PRI or ULB are present. All such schemes and projects should be notified prominently on notice boards and in public places.</p>	Accepted. Action by UD and P&RD Departments
52	52	9.64	<p>Staffing pattern of PRIs, ULBs and GMC:</p> <p>For the purpose of determining an appropriate staffing pattern, TASFC recommends that PRIs in Assam should be completely revamped if they are to be effective. Therefore, the staffing pattern suggested by SIRD should be accepted. In the case of ULBs and GMC studies will have to be conducted before the staffing pattern can be finalized. This may be seen in recommendation No.62 of paragraph 9.74.</p>	Accepted Action by UD, P&RD and GD Departments.
53	53	9.65	<p>FILLING UP OF POSTS IN PRIs:</p> <p>TASFC recommends that the following posts</p>	

			<p>should be filled up by PRIs immediately:</p> <ul style="list-style-type: none"> (i) Vacant posts out of sanctioned posts (855). (ii) Posts yet to be sanctioned in accordance with the approved staffing pattern (3446). (iii) Additional posts required to be created and filled up in accordance with the staffing pattern as worked out by SIRD (13,470). <p>Funds for payment of salaries for all these posts will be available from (1) devolution; and (2) revenues, including internal revenues, and ARM.</p>	<p>Para (i) and (ii) accepted and para (iii) not accepted. Action by P&RD Department.</p>
54	54	9.66	<p>Staff Salaries:</p> <p>TASFC recommends that PRIs and ULBs should pay the salaries of the following staff out of PRI's and ULB's own funds including (1) the larger devolution as recommended at paragraph 9.9 above, (2) additional devolution and (3) transfer of fund provisions simultaneously with functionaries from line departments from April 1, 2008 onwards:</p> <ul style="list-style-type: none"> (i) Already existing staff of PRIs and ULBs, including Panchayat Secretaries in the case of PRIs. (ii) Staff to be recruited or taken on contractual basis or on deputation terms from GOA to fill up the 855 vacant posts in PRIs against sanctioned strength. (iii) Staff to be recruited or taken on contractual basis or on deputation terms from GOA to fill up the 3446 posts which are yet to be sanctioned against the total number of posts required for PRIs as per approved staffing pattern. (iv) Staff to be recruited or taken on contractual basis or on deputation terms from GOA in order to fill up the additional posts in PRIs, particularly in GPs, as assessed by SIRD (13,470). This has been discussed in Chapter 4. (v) Functionaries to be transferred to or taken on deputation terms by PRIs and ULBs from the line Departments of GOA including those in the District Rural 	<p>Posts in respect of PRIs and ULBs will be created by the Government and filled up by the PRIs and ULBs with prior approval of the Government. Detail guidelines shall be issued by Finance Department. The Services Rules and Financial Rules for the PRIs and ULBs will be formulated within a period of 6 (six) months to be coordinated by the Panchayat & Rural Development for PRIs and Urban Development for ULBs. Similarly a Model Services Rules shall be prepared for all the Departments of the State Government where Services Rules are not in existence. This can be adopted by the</p>

			<p>Development Agencies (DRDAs) and Blocks, along with the functions listed, respectively, in Schedule XI and Schedule XII of the Constitution.</p> <p>(vi) Any other staff recruited or taken on contractual basis or on deputation terms from GOA by PRIs and ULBs.</p>	<p>respective Department suitably. The actions should be completed within a period of 6 (six) months. The Draft Model Service Rules for the Governments shall be formulated by the Personnel Department.</p>																				
55	55	9.67	<p>DRDAs and BLOCKS:</p> <p>TASFC recommends that DRDAs should be completely merged with ZPs and Blocks should be merged with APs. The salary of the concerned officials of DRDAs and Blocks in the three financial years 2008-11 and in future should be disbursed to them by the ZPs and the APs concerned. Whatever amounts are received from GOI by GOA for the purpose of salary payments to DRDA and Block staff should be passed on to the ZPs and the APs concerned. The amounts that GOA would have paid for their salaries should also be given to the concerned ZPs and APs as additional devolution.</p> <p>Additional Devolution for salary of transferred DRDA and Block Staff</p> <p style="text-align: right;">(Rs. in lakhs)</p> <table border="1"> <thead> <tr> <th>Items</th> <th>2008-09</th> <th>2009-10</th> <th>2010-11</th> </tr> </thead> <tbody> <tr> <td>Salary of DRDA Staff</td> <td>1162.94</td> <td>1256.01</td> <td>1356.44</td> </tr> <tr> <td>Salary of Block Staff (Panchayat)</td> <td>2755.94</td> <td>2976.40</td> <td>3214.54</td> </tr> <tr> <td>Salary of Block Staff (R.D. Sector)</td> <td>4036.32</td> <td>4359.23</td> <td>4707.98</td> </tr> <tr> <td>Total</td> <td>7955.20</td> <td>8591.64</td> <td>9278.96</td> </tr> </tbody> </table>	Items	2008-09	2009-10	2010-11	Salary of DRDA Staff	1162.94	1256.01	1356.44	Salary of Block Staff (Panchayat)	2755.94	2976.40	3214.54	Salary of Block Staff (R.D. Sector)	4036.32	4359.23	4707.98	Total	7955.20	8591.64	9278.96	<p>Accepted. Action by P&RD and Finance Departments</p>
Items	2008-09	2009-10	2010-11																					
Salary of DRDA Staff	1162.94	1256.01	1356.44																					
Salary of Block Staff (Panchayat)	2755.94	2976.40	3214.54																					
Salary of Block Staff (R.D. Sector)	4036.32	4359.23	4707.98																					
Total	7955.20	8591.64	9278.96																					
56	56	9.68	<p>Deputation terms and protection of emoluments:</p> <p>TASFC recommends that deputation terms</p>	<p>Accepted</p>																				

			should be given to GOA employees who are working or would be working in PRIs and ULBs and full protection in respect of pay and all other perks and allowances should be ensured to such deputed employees.	Action by P&RD , UD, GD, Personnel and Finance Departments
57	57	9.69	The 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.” TASFC recommends that the policy mentioned in the Ad Interim Report should be formulated and implemented early.	Not accepted. This should be guided as suggested by the Committee at para 9.66
58	58	9.70	Provincialisation: “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 be immediately discontinued and GP Secretaries should be paid from 2007-08 onwards from GP’s own funds for which adequate provision should be made.” TASFC reiterates this recommendation again. TASFC recommends that GPs should pay the salary of Panchayat Secretaries. For their arrear dues a separate recommendation No.61 has been made, for grants in aid, in paragraph 9.73.	Not accepted. This should be guided as suggested by the Committee at para 9.66
59	59	9.71	TASFC recommends that the system of “provincialisation” should be abolished completely.	Not accepted
60	60	9.72	Pay and Pension of PRI employees: A number of representations have been received from different employees’ associations regarding pay scale, arrears and other service matters. TASFC considered these and recommends that PRI employees should be given the same pay and pensionary benefits as the GOA employees of comparable categories. Panchayat Secretary’s posts should be filled up by highly qualified commerce/ management graduates in future. Their case for a higher pay scale may be referred to the next Pay Commission. All arrears	Accepted. This should be guided as suggested by the Committee at para 9.66

			should be cleared. Recommendations for grants-in-aid to clear all arrears have been made elsewhere in the Ad Interim and in this Main Report.	
61	61	9.73	<p>Arrear salaries of GP Secretaries:</p> <p>TASFC recommends that the arrear dues of Panchayat Secretaries, amounting to Rs 46.38 crores, should be cleared during the financial year 2008-09. GOA may make a grant-in-aid for this purpose totaling Rs 46.38 crores to the respective ZPs directly to be disbursed to Panchayat Secretaries through the respective GPs.</p>	Accepted
62	62	9.74	<p>Staffing pattern of GMC and ULBs:</p> <p>TASFC recommends that a very quick management study be got done in order to determine the different category of staff required for GMC immediately. A similar study should be commissioned for the other ULBs. The two Reports should be available to GOA within six months.</p>	Accepted. Action by UD and GD Departments for creation of Study Group.
63	63	9.75	<p>Pay and pension of GMC employees:</p> <p>TASFC recommends that pensionary benefits should also be given with effect from 01.01.1996 to GMC employees after recovering the amounts, if any they had drawn extra under the provisions of Contributory Provident Fund system. The increased devolution made in this Main Report should be able to take care of the additional fund requirement for current and arrear payments.</p>	As per norms of Government employees. This matter may be referred to the Cabinet.
64	64	9.76	<p>Arrear dues of GMC employees:</p> <p>TASFC recommends that no further grants-in-aid for arrear or current salary need be paid to GMC by GOA during the three financial years 2008-11 because higher devolution and higher revenue collection should be able to clear all such requirements.</p>	Accepted
65	65	9.77	<p>Capacity building of ULBs and GMC:</p> <p>A Director General of Training should be appointed to supervise the activities of the Assam Administrative Staff College, the State Institute of Rural Development and the AILSG Branch with the three Directors of the three Institutions assisting him.</p>	Accepted
66	66	9.78	<p>Activity Mapping for ULBs and GMC:</p>	

			TASFC recommends that GOA should draw up a detailed Activity Mapping for GMC and ULBs. Simultaneously functions and functionaries should be transferred to them in accordance with the provisions of parts IX and IX-A, read with Schedule XII, of the Constitution.	Accepted. Action by GD and UD Departments.
67	67	9.79	Capacity building of PRIs: The requirement of funds for this purpose has been recommended in the Ad Interim Report for 2007-08. For the remaining three financial years 2008 -11 the fund requirement will be Rs 3.07 crores per year net of GOI's share. TASFC recommends that this amount of Rs3.07 x 3 = Rs 9.21 crores for the three financial years 2008-11 should be given as grants-in-aid for the purpose of training.	Accepted
68	68	9.80	SATCOM: TASFC recommends that grant-in-aid of Rs 10 crore to SIRD may be given for setting up the SATCOM during 2008-09.	Accepted. This may be taken under ADB funded AGPRMP Project. Action by P&RD Department
69	69	9.81	Remuneration to elected representatives: TASFC recommends that PRIs and ULBs should not be allowed to pay such allowances etc. to elected representatives out of Plan funds or from government grants-in-aid.	Accepted
70	70	9.82	TASFC also recommends that PRIs and ULBs must not spend any money from their devolution and other specific allocations made by GOI and GOA for the purpose of payment of honorariums, allowances or any other payments to the members and other elected functionaries of PRIs and ULBs such as Mayor, Deputy Mayor, Chairperson, Deputy Chairperson, Members, Ward Commissioners etc. Such honorariums, allowances etc. which TASFC has calculated to be Rs.31.05 crores per annum at Annexures 4.10, 4.11 and 4.13 should be paid to the elected representatives at rates fixed by GOA from out of the revenues raised by the concerned PRI or ULB.	Accepted
71	71	9.83	Registration of Births and Deaths: TASFC recommends that registration of births and deaths should be done by PRIs and ULBs.	Accepted

			They should issue the relevant certificates and realize the fees. In West Bengal this has been very successful.	
72	72	9.84	<p>Office Expenditure:</p> <p>TASFC recommends that PRIs may defray such expenditure out of their devolution and other revenues.</p>	Accepted
73	73	9.85	<p>Funds for data-base:</p> <p>TASFC recommends that the amounts granted for data base by Central Finance Commissions should be fully drawn by GOA and fully passed on to PRIs and ULBs. No amount should be allowed to be spent in the Secretariat or Headquarters. The format issued by the Comptroller and Auditor General of India in respect of data base should be used for PRIs. This can be improved upon in future.</p>	Accepted
74	74	9.86	<p>Knowledge Centres:</p> <p>TASFC considered the question of setting up and running of Science / Knowledge / Resource Centres in the rural areas. TASFC feels that the process may be inhibited by dearth of trained personnel. TASFC, therefore, recommends that PRIs be encouraged to allocate money out of their own funds for training of their employees so that these employees in their turn can carry out dissemination of knowledge about use of science and technology in everyday life. GOA has already decided to set up Centres in the Blocks under the Aryabhata Science Centre scheme and also under the scheme for Provision of Urban Services in Rural Areas (PURA). To man these Centres, science graduates will be required. At present there seems to be a dearth of science graduates because only 12 percent of college students in Assam take the Science stream and only 0.4 percent take the Technology stream as against 74 percent who take the Arts stream and 6 percent who take the Commerce stream. This scenario has to change. The Standing Committee on Employment has already submitted a Report to GOA for increase in the number of Polytechnics and IITs in the State. Recently, in the Indian Science Congress the Prime Minister announced that "India has to harness the full potential of modern science and technology to realize our development ambitions." He called for increasing</p>	To be examined

			<p>the enrolment of students in basic science in schools and colleges. TASFC recommends that GOA may start a special scheme under which annually 2 students from each AP area will be given scholarships and subsistence allowances (for food and accommodation) for three year periods to join the Science stream after 10+2 stage. The students should be from the local area of the AP concerned and must sign a bond to serve the local Knowledge Centres at least for five years immediately after graduation.</p>	
75	75	9.87	<p>Town Hall for Guwahati:</p> <p>TASFC recommends that the proposal should be finalized after detailed discussion between GOA and GMC. Funds should be provided for a Town Hall in addition to the grants-in-aid of Rs. 1.00 crores in 2007-08, recommended in the Ad Interim Report, for preparation of a Project Report. Subject to environmental and other clearances and proper architectural and aesthetic designing of a Town Hall of appropriate size another amount of Rs. 10 crores is recommended in 2008-09 as grant-in-aid to GMC for the margin /seed money requirement for a Town Hall. Considering the spread of the city a Town Hall of bigger dimensions with a sprawling compound and landscaped gardens and fountains costing in the vicinity of, say, Rs.100 crores should be aimed at. The remaining requirement of fund for this purpose should be obtained by GMC as loan from Banks and financial Institutions. It should be ensured that GMC would be able to pay back the loan installments and interest by charging rent for its hall and conference rooms and from savings out of current revenues. The entire financial arrangement should be finalized in consonance with recommendation No.88. It has been laid down in that recommendation that GOA may grant permission for loan and provide guarantee only after proper scrutiny to ensure that the principal and interest can be paid back by the ULB concerned.</p>	Accepted
76	76	9.88	<p>Rural Public Buildings:</p> <p>Many public institutions such as Schools, Liabries, Dispensaries, Stadiums have constructed new houses or improved their buildings in rural areas of Assam during the past few years with funds from Plan schemes and programmes.</p>	Accepted

			TASFC recommends that PRIs should spend money out of their respective devolutions and ARMs to ensure that these buildings are properly maintained.	
77	77	9.89	<p>Village Halls:</p> <p>TASFC recommends that it has become absolutely essential, in the context of their increased volume of work, to construct big and commodious offices for GPs with public halls and conference rooms. These buildings should be architecturally good looking and should have big landscaped compounds. TASFC had asked for a prototype. But it could not be completed. When completed the proto type should be circulated to the GPs for adoption. Meanwhile, GOA may move GOI for sanction of funds for construction of GP buildings.</p>	Accepted
78	78	9.90	<p>Multipurpose Rural Halls:</p> <p>TASFC recommends that a total amount of Rs.100 crores may be provided as grants-in-aid to ZPs, as the Nodal agencies, for distribution to APs for construction of such halls in the market places of bigger villages by obtaining viable project reports. These halls should be multipurpose. They should have 35 mm and digital projection systems and stage lights with digital sound system. These halls should be available for both cinematic and dramatic performances. These halls should be available for meetings, conferences and conventions. In order to attract people the ground floor should have shops, banks, ATM, restaurants, cyber cafes and other facilities normally available in malls with multiplexes. APs should obtain supplementary funds from Banks and other financial institutions in accordance with recommendation No. 88. The Private Public Participation (PPP) model may be tried for this purpose. Grants-in-aid should be given to each ZP at the rate of Rs. 5 crores for distribution to APs. The year wise allocation should be Rs.30 crores in 2008-09 (for 6 ZPs), Rs.30 crores in 2009-10 (for 6 ZPs) and Rs.40 crores in 2010-11(for 8 ZPs).</p>	Accepted
79	79	9.91	<p>Town Halls for ULBs:</p> <p>TASFC recommends that an amount of Rs. 20 crores may be set aside for grants-in-aid to the ULBs, other than GMC, for construction of Town Halls. This amount may be provided at the rate of</p>	Accepted

			Rs. 6 crores in 2008-09, Rs.6 crores in 2009-10 and Rs. 8 crores in 2010-11. Each year's allocation should be distributed to ULBs, other than GMC, as seed/ margin money provided their project reports for Town Halls are accepted by GOA. Town Halls, commodious enough to provide for meeting and conference halls, should be constructed urgently. These should provide offices and other facilities as in the Mumbai Town Hall. Aesthetically beautiful building designs and big landscaped compounds should be the main considerations in approving the projects.	
80	80	9.92	District Halls: Most of the ZPs have good office buildings. DRDAs have better offices. TASFC recommends that after merger of DRDAs with ZPs the latter should build District Halls accommodating meeting and conference halls, offices and other common facilities out of their own resources and ARM.	Accepted
81	81	9.93	Synchronisation of CFC and SFC periods: The periods of recommendations of Central Finance Commissions and State Finance Commissions should be synchronized. In this connection the Second Administrative Reforms Commission in its VI Report on Local Governance has recommended that the Constitution should be amended suitably for this purpose. TASFC recommends that GOA may move GOI for such an amendment of the Constitution.	Accepted
82	82	9.94	Mid Day Meals: TASFC recommends that GOA may approach GOI for additional assistance for mid-day meals of the standard of Mumbai and Bangalore.	Accepted
83	83	9.95	Cremation and Burial Grounds: TASFC recommends that a grants-in-aid of Rs 12.60 crores to GMC and the others ULBs should be provided for cremation and burial grounds to be constructed during the three financial years 2008-11. GMC should get Rs. 1.65 crore and the other ULBs should get Rs. 10.95 crores. The location and religion wise distribution of these cremation and burial grounds should be decided by GMC and the individual ULBs in their respective areas. In the Budget of the three	Accepted

			financial years 2008-11 Rs. 4.20 crores each should be provided as grants-in-aid.	
84	84	9.96	<p>Public Toilets:</p> <p>One requirement that has become more important with growing urbanization is that of sulabh toilets in urban areas. A calculation has been made in Annexure 9.6 which shows that 279 such facilities are required in 72 ULBs including GMC. The cost per facility being Rs. 2 lakhs the total fund requirement has been estimated at Rs. 5.58 crores. TASFC recommends that this amount may be given to the 72 ULBs as shown in the note and the schedule at Annexure 9.6. Provision for grants-in-aid at the rate of Rs. 1.86 crores per year for the three financial years of 2008-09, 2009-10 and 2010-11 should be provided.</p>	Accepted
85	85	9.97	<p>AP Buildings:</p> <p>TASFC recommends that the land and buildings of these Blocks should be transferred to APs and completely revamped. APs should find the funds out of their own resources including Plan funds, devolution and ARM to repair the existing buildings and GOA should move GOI for funds for new constructions.</p>	Accepted
86	86	9.98	<p>Maintenance of Roads and Bridges:</p> <p>TASFC recommends that the entire amount of Rs.98.80 crores per year should be given as grants-in-aid to the ZPs to be spent on repair and maintenance of roads and buildings within their respective jurisdictions during each of the three financial years 2008-11. This will not impose any extra financial burden on GOA as it will be a mere transfer of budgetary allocation between the relevant heads of account. Apart from this, the estimate submitted by PWD included Rs. 216.58 crores being the annual cost of periodic maintenance of roads. Since periodic maintenance will be complex in nature and will require adequate expertise and machinery and equipment beside huge funds, TASFC further recommends that periodic maintenance may be referred to the Planning and Development Department for inclusion in the Annual Plans, which are sanctioned by the Central Planning Commission.</p>	Accepted
87	87	9.99	<p>Public Private Partnership:</p> <p>TASFC recommends that outsourcing,</p>	Accepted

			privatization and co-operation with civil society organizations should be targeted by GMC and ULBs in respect of all matters and especially in respect of solid waste management, composting, waste to energy, street lighting and maintenance of public properties, municipal markets and parking lots.	Action by GDD and UDD Department
88	88	9.100	<p>Borrowing for viable schemes:</p> <p>It has been already recommended that no borrowing should be allowed in order to meet expenditures of revenue nature including salary and current expenditure. TASFC recommends that borrowing by financially sound local bodies may be considered only against viable schemes which are likely to generate adequate returns to meet debt servicing liabilities. Even in such cases government guarantee should not be given without due diligence. This recommendation should apply to PRIs, ULBs and GMC alike.</p>	Accepted, but with prior approval of Government only.
89	89	9.101	<p>Bond issue by GMC and ULBs:</p> <p>TASFC considered the question of Bond issue by GMC and ULBs. In this connection it referred to the conclusions of a recent seminar held by the Amity School of Urban Management. TASFC recommends that such Bond issue by any individual ULB in Assam is not feasible at present. However, as has been done in Tamilnadu a pooled finance mechanism may be adopted by which GOA may nominate a state level financial entity (Assam Financial Corporation or NEDFI, for example) to raise funds by issue of Bonds for a number of small ULBs combined in a group. These ULBs would not be otherwise able to issue Bonds on their individual strength. According to media reports Tamilnadu has raised Bonds worth Rs.40 to Rs.50 crores under the Pooled Finance Development Fund (PFDF). These Bonds will be tax free. Bond issue, however, will be almost imperative in the case of GMC. GMC is the only city in Assam which has been included under the Jawaharlal Nehru National Urban Renewal Mission (JNNURM). Very large amounts, totaling rupees one lakh crores, are available under JNNURM. But GMC has been late in getting projects sanctioned under this Mission. Recently GMC is reported to have got one project sanctioned for garbage removal on the PPP model. It will cost Rs.35 crores to GOI and GOA. Another</p>	For future consideration, not relevant now.

			<p>project for water supply at an estimated investment of Rs. 280 crores has also been sanctioned. Three DPRs have been submitted to GOI for slum housing. It has to be mentioned, however, that during the past two years a total of 1,103 projects have been sanctioned by GOI at a cost of Rs. 42,986 crores for the other 62 cities, which fall under JNNURM, in the entire country. TASFC recommends that GMC must gear up and submit more projects. GMC may have to raise funds from the market by Bond issue to provide the matching portion of the cost. Meanwhile GOI have engaged four credit rating agencies – Crisil, Care, ICRA and Fitch – to undertake grading of the 63 cities, including Guwahati, under JNNURM. The Report is expected to be ready soon. Once the credit rating has been done it might be possible for GMC to issue Bonds for the appropriate amounts after obtaining guarantee from GOA. GMC should make preparation in advance for this eventuality.</p>	
90	90	9.102	<p>Permanent SFC Cell:</p> <p>TASFC recommends that a separate and permanent State Finance Commission (SFC) Cell, manned by full time officers, should be set up in the Finance Department not only to collect data but also to monitor progress of implementation of Central Finance Commission and SFC recommendations including funds released by GOI under various Centrally Sponsored Schemes. It will be of immense help to future SFCs and to the Finance Department. Beside that permanent SFC cells should be created in the P&RDD, UDD and GDD so that data is readily available whenever required.</p>	<p>Accepted. A SFC cell has already been constituted by the Finance department</p>
91	91	9.103	<p>TASFC also recommends that while appointing the Member-Secretary of future SFCs, the provisions of Assam Finance Commission (Miscellaneous Provisions) Act, 1995 should be invariably followed in letter and spirit. In future the Member-Secretary of SFC should not be overburdened with onerous full time routine work in the Finance or any other Department. In respect of Members also the provisions of the above cited Act should be followed. The Secretary of course should be a full time officer of SFC relieved of all other full time and part time responsibilities except that of the SFC Cell.</p>	<p>Noted by the Committee.</p>

92	97	9.115	<p>Sanction Procedure:</p> <p>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. In this connection, the procedure for release of the share of Central taxes and duties to the State Governments by GOI through the Union Finance Ministry is worth mentioning. TASFC, therefore, recommends that the Finance Department of GOA sanction and release the amounts due to PRIs and ULBs with the help of a software package which is similar to GOI's. The Finance Department should also explore the possibility of opening personal ledger accounts for each individual PRI and ULB to facilitate prompt credit of the share of devolution due to be transferred to them.</p>	<p>Accepted</p> <p>The existing sanction procedure has been simplified and the concerned CEOs/DCs/SDOs etc has been declared as DDOs for PRIs and ULBs. Finance (EA) Department (SFC cell) has already been entrusted to issue sanction to local bodies through concerned DDOs as declared by Government in regard to award of the CFC & SFC under the head of Account "3604"</p>
93	98	9.116	<p>Accounts and Audit:</p> <p>TASFC recommends that GOA place suitable mechanism for concurrent and post audit. The Directorate of Audit (Local Funds) should be strengthened. There should be separate wing for auditing the accounts of PRIs and ULBs and this wing should not be burdened with the job of auditing other recipients of grants-in-aid from GOA. The Director should also be authorized to outsource the audit works to reputed Auditor Firms empanelled by CAG.</p>	<p>Accepted</p>
94	99	9.117	<p>Reconstitution of GPs:</p> <p>TASFC recommends that the population of GPs should not be less than 6000 unless there are exceptional circumstances. GPs should be reconstituted accordingly by merger and reorganization.</p>	<p>Accepted in principle. P&RD Department will examine it.</p>
95	100	9.118	<p>Transfer of Budget Provisions:</p> <p>It has been emphasized all along that democratic decentralization will be complete only when functions, functionaries and funds are transferred to PRIs and ULBs. TASFC, therefore, again specifically recommends that immediate</p>	<p>Accepted</p>

			steps should be taken by GOA to transfer the relevant funds out of the budgetary provisions of the relevant Departments simultaneously with the transfer of functionaries to PRIs and ULBs from the concerned line Departments.	
96	101	9.119	<p>Schedule VI Areas:</p> <p>TASFC recommends that GOA may appoint a small Committee to go into the problems of (1) an institutional frame-work to carry out functions of rural and urban development and (2) the flow of funds to these institutions for rural and urban development in Schedule VI areas. This Committee should be asked to submit its Report within 12 months of its appointment.</p>	Accepted. Hills Areas and WPT&BC Departments will take up the matter with GOI.
97	102	9.121	TASFC recommends that the task of scrutiny of the materials and finding out the viable projects both for PRIs and for ULBs can be entrusted to a small but High Power Committee. The Committee should be asked to scrutinize the material and talk to the public representatives and PRI and ULB functionaries in each district by undertaking extensive tours of the districts.	Accepted. Felt needs to be met from devolution.
98	103	9.122	<p>Time table for implementation:</p> <p>GOA may fix a time table for acceptance, placing of TASFC's Report (in three Volumes) and the Action Taken Report in the Assembly and implementation of the recommendations and adhere to this time-table.</p>	Noted by the Committee.

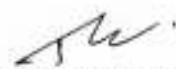
IMPLEMENTATION OF THE COMMISSION RECOMMENDATIONS REQUIRES:-

- (a) Legislative measures
- (b) Executive /Administrative orders
- (c) Further examination

Necessary action for the amendments of relevant Acts /Rules introduction of Legislative measures, wherever necessary, for the implementation of the recommendations of the commission will be taken up by the concerned departments of the State Government.

Other recommendations of the commission will be considered in due course.

Dated:- 25.09.2009
Dispur, Guwahati-06.


 (Tarun Gogoi)
 Chief Minister as Finance Minister
 Assam