



सत्यमेव जयते

GOVERNMENT OF ASSAM

EXPLANATORY MEMORANDUM ON THE ACTION TAKEN ON THE RECOMMENDATIONS OF THE SEVENTH ASSAM STATE FINANCE COMMISSION (2026-31)

**FINANCE DEPARTMENT (SFC CELL)
JANATA BHAWAN, BLOCK-F, 1ST FLOOR,
DISPUR, ASSAM,
FEBRUARY, 2026
EMAIL ID: sfcassam@hotmail.com**

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

**EXPLANATORY MEMORANDUM ON THE ACTION TAKEN ON
THE RECOMMENDATIONS MADE IN THE FINAL REPORT OF THE
SEVENTH ASSAM STATE FINANCE COMMISSION SUBMITTED TO THE
GOVERNMENT OF ASSAM ON 17-10-2025.**

The Report of the Seventh Assam State Finance Commission (7th ASFC) covers the period of five years from 1st April 2026 to 31st March 2031. The report has been approved by the Hon'ble Cabinet vide its meeting on 07.02.2026, approving the devolution for a total amount of **Rs.15433.56 crore** for Revenue Gap grant, Specific grant, Additional Shortfall grant, other recommendations etc. (i.e. average 6.2% of the net proceeds of State taxes against 7.8% recommended by 6th ASFC) for transferring grants to the Local Bodies during **2026-27 to 2030-31**. The Hon'ble Cabinet has also approved the other non-financial recommendations of the Report of 7th ASFC. As such, this report will be valid for a period of 5 years w.e.f. 1st April 2026 to 31st March 2031 together with Explanatory Memorandum on the action taken on the recommendations of the Commission laid on the Table of the House in pursuance of Article 243-I (4) and Article 243-Y (2) of the Constitution of India. The summary of the recommendations of the Commission relating to devolution of State Taxes, grants-in-aid to the Local Bodies and other matter is contained in **para 14.1 to 14.295** of the report of the Commission.

However, as per the Hon'ble Cabinet decision on 07-02-2026, since the recommendations of the Commission have been made based on the projected estimates, the actual release to the LBs may be made on the basis of actual trend of revenue collection in due course during **2026-2027 to 2030-2031** as per the methodology given below:-

Year	Actual Tentative Gross Proceeds	Collection Cost (10%)	Net Proceeds	DP	DP as % of State Tax
A	B	C (10% of B)	D (= B-C)	E (= D x F%)	F
2026-27	B1	C1 = B1 * 10%	D1 = B1 - C1	E1 = D1 * 6.31%	6.31
2027-28	B2	C2 = B2 * 10%	D2 = B2 - C2	E2 = D2 * 6.25%	6.25
2028-29	B3	C3 = B3 * 10%	D3 = B3 - C3	E3 = D3 * 6.17%	6.17
2029-30	B4	C4 = B4 * 10%	D4 = B4 - C4	E4 = D4 * 6.15%	6.15
2030-31	B5	C5 = B5 * 10%	D5 = B5 - C5	E5 = D5 * 6.13%	6.13
2026-31			D1+D2+D3 +D4+D5	E1+E2+E3+E4+E5	6.20

(N.B. – B1, B2, B3, B4, B5 indicate year- wise actual Tentative Gross proceeds)

The decisions taken by the Government on the recommendations of the Report of the Seventh Assam State Finance Commission (7th ASFC) are given below: -

Sl. No	Recommendation No.	Para No.	Gist of the Recommendations	Decision taken by the Cabinet
1	14.1	1.8	Devolution of 3Fs; Fund, Functions, and Functionaries need to be carried in spirit of 73 rd and 74 th Constitutional Amendments. (para 1.8)	Accepted. Action by: P&RD & DoHUA
2	14.2	1.10	Assam State Finance Commission is recommended to be constituted with a Chairman, two full time members and a Member Secretary from Finance Department. Three consultants were due for 7 th SFC need to be continued. (para 1.10)	Accepted. Action by: Finance
3	14.3	1.30	Creation of Dashboard separately for RLB and ULB for regular updation of data that are required for State and Central Finance Commission. (para 1.30)	Accepted. Action by: P&RD, DoHUA, Hill Areas, Welfare of Bodoland
4	14.4	1.30	Creation of a permanent SFC cell at Finance Department for ensuring follow up on the recommendation and for updation of data on dashboard. (para 1.30)	Accepted. Action by: Finance
5	14.5	1.34	The administrative requirements of the SFC need to be catered for in advance. These include office space, allotment of separate budget with nomination of DDO with autonomy in increasing expenditures. (para 1.34)	Accepted. Action by: Finance
6	14.6	1.37	An additional chapter on capacity building of PRI and ULB functionaries is recommended to be added to the Report. (para 1.37)	Accepted. Action by: P&RD & DoHUA
7	14.7	2.1	The approach of the Commission would be to put the local bodies on a firm financial pooling in keeping with their enlarged functional canvas as envisaged in Schedules XI and XII respectively for the Panchayat and Municipalities. (para 2.1)	Accepted. Action by: P&RD & DoHUA
8	14.8	2.5	The Divisible Pool has been determined keeping in view the fiscal capacity of the state government on the one hand and the need and financial position of the local bodies on the other hand. (para 2.5)	Accepted. Action by: Finance, P&RD & DoHUA
9	14.9	2.6	In analyzing the financial position of the local bodies, the Commission is greatly handicapped due to non-availability of reliable data in the manner required. (para 2.6)	Accepted. Action by: P&RD, DoHUA, Hill Areas & Welfare of Bodoland

10	14.10	2.7	In addressing the vertical dimension of resource transfer from the State to the local bodies, the Commission endeavored to maintain a healthy equilibrium between the fiscal capacity of the state and the genuine needs of the local bodies. (para 2.7)	Accepted. Action by: Finance
11	14.11	2.8	The inclusion of the Excluded Areas in the TOR made the task complicated for the Commission. For allocation of divisible pool between Normal and Excluded Areas, the Commission adopted the time-tested formula of allocating plan fund between General and Schedule VI Areas. (para 2.8)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
12	14.12	2.9	Rural- Urban bifurcation of the divisible pool is proposed to be done based on population and density. (para 2.9)	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland
13	14.13	2.10 & 2.11	Allocation of rural and urban parts among the different tiers of PRIs and ULBs will be as per paras 2.10 and 2.11 respectively.	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland
14	14.14	2.10	The Commission is inclined to consider additional variables like child marriage, anemia, flood vulnerability, which are aligned with State priorities. (para 2.10)	Accepted. Action by: P&RD
15	14.15	2.12	Since financial autonomy cannot be achieved merely by depending on external sources of finance, adequate emphasis will be laid on internal revenue mobilization by local bodies. (para 2.12)	Accepted. Action by: P&RD & DoHUA
16	14.16	2.14	The Commission is not inclined to assign any of the state taxes to the local bodies. (para 2.14)	Accepted. Action by: P&RD & DoHUA
17	14.17	2.15	In regard to grant-in-aid, the approach of the Commission would be to provide sector specific grant wherever necessary. (para 2.15)	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland
18	14.18	3.6	The recommendations of the First SFC were accepted by GoA but not implemented. (para 3.6)	Accepted. Action by: P&RD, DoHUA

19	14.19	3.9	All recommendations of the Second SFC were accepted by GoA but not implemented. (para 3.9)	Accepted. Action by: Finance & DoHUA
20	14.20	3.10	The recommendations of the Third SFC, in its interim report covering FY 2006-07 and FY 2007-08 was not implemented. (para 3.10)	Accepted. Action by: Finance, P&RD & DoHUA
21	14.21	3.11	The recommendations of the final report for remaining three years were partially implemented. (para 3.11)	Accepted. Action by: Finance, P&RD & DoHUA
22	14.22	3.13 & 3.16	The Fourth SFC submitted its report in two parts and its recommendations, other than the recommendations on incentive grant, were accepted by GoA but implemented partially. (para 3.13 to 3.16)	Accepted. Action by: Finance, P&RD, DoHUA & R&DM
23	14.23	3.21	In a supplementary report, the Fourth SFC recommended a staffing pattern for PRIs and ULBs which is partially implemented in GMC. It also recommended against provincialization of panchayat staff, but it was not accepted. (para 3.21)	Accepted. Action by: Finance, DoHUA & P&RD
24	14.24	3.27	The amount recommended by the Fifth SFC for PRIs and ULBs in Normal Areas and the corresponding release made by GoA. (para 3.27)	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland
25	14.25	3.28	The amount recommended by Fifth SFC for PRIs and ULB of Excluded Areas and the corresponding release made by GoA. (para 3.28)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
26	14.26	3.34	The Sixth SFC recommended total transfer of Rs.10,056.82 Crore during 2020-2025 for PRIs and ULBs of both Normal and Excluded Areas as per year-wise phasing at Table 3.4. (para 3.34)	Accepted.
27	14.27	3.35	GoA accepted 50 percent of the monetary recommendations of Sixth SFC for the first year 2020-21 and for the remaining four years all recommendations were accepted. (para 3.35)	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland
28	14.28	3.36 & 3.39	Release made by GoA against the recommendations of Sixth SFC. (para 3.36 to 3.39)	Accepted. Action by: Finance, P&RD, DoHUA &

				concerned line deptts.
29	14.29	3.42	The status of implementation of the recommendations of the previous SFCs seems to be far from satisfactory. Even the non-monetary recommendations remained unaddressed. (para 3.42)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas, Welfare of Bodoland & R&DM
30	14.30	3.44 - 3.48	The imperative need for creation of a permanent SFC Cell in Finance Department with adequate staff. (para 3.44-3.48)	Accepted. Action by: Finance
31	14.31	3.49	The Report of the Seventh SFC should invariably be made available to the XVI-CFC. (para 3.49)	Accepted. Action by: Finance
32	14.32	4.4	The State economy recovered from the pandemic induced contraction at a much faster speed than the national or the global economy.	Accepted. Action by: Finance
33	14.33	4.6	In some of the years under review the gross fiscal deficit of Assam exceeded the prescribed limit of 3.5 percent of GSDP. Govt. of Assam need to ensure that borrowing is utilized for creation of income generating assets and not for financing consumption expenditure. (para 4.6)	Accepted. Action by: Finance
34	14.34	4.7	The per capita income of Assam lags far behind the national average despite robust growth in GSDP. This needs enquiring. (para	Accepted. Action by: Finance
35	14.35	4.11	In order to fulfill the hopes and aspirations of different ethnic groups, GoA had to create seven Tribal Autonomous Councils and three non-tribal ACs at huge cost annually to State Exchequer. (para 4.11)	Accepted. Action by: Finance
36	14.36	4.12	That apart, another 34 Development Councils for various ethnic groups of Brahmaputra and Barak Valleys had been created with substantial budgetary support. (para 4.12)	Accepted. Action by: Finance
37	14.37	4.14	The social security programmes pursued by GoA entail huge outgo annually. (para 4.14)	Accepted. Action by: Finance
38	14.38	4.15 & 4.16	Denial of special category status has impacted State finances adversely. (paras 4.15 & 4.16)	Accepted. Action by: Finance
39	14.39	4.17	The percentage share of Assam in the Central divisible pool as per recommendations of the successive CFCs has been gradually declining (para 4.17). The XVI-CFC may modify the criteria and weightage suitably to benefit states like Assam.	Accepted. Action by: Finance

40	14.40	4.21	The compensatory grant for loss of revenue on account of GST has been discontinued from fiscal 2023-24, this may be resumed for a further period of 5 years. (para 4.21)	Accepted. Action by: Finance
41	14.41	4.23	The divergence between revenue deficit as worked out by the CFC and the revenue deficit that subsequently occurred very often deprives the State from revenue deficit grant. (para 4.23)	Accepted. Action by: Finance
42	14.42	4.24	Fiscal deficit as percentage of GSDP has crossed the prescribed limit. (para 4.24)	Accepted. Action by: Finance
43	14.43	4.28	Along with the introduction of GST, the collection of sales tax by the State has undergone drastic fall. Similarly, yield from passengers and goods tax came down due to subsumption of entry tax with GST. (para 4.28)	Accepted. Action by: Finance
44	14.44	4.30	State taxes projected at 13 percent CAGR during 2026-2031 over the base year 2023-24. (para 4.30)	Accepted. Action by: Finance
45	14.45	4.32	Non-tax revenue projected at 10 percent over the base year level of 2023-24. (para 4.32)	Accepted. Action by: Finance
46	14.46	4.34	Share of Central taxes for 2025-26 has been adopted as per recommendation of XV-CFC and for the remaining years 14 percent annual growth rate has been adopted. (para 4.34)	Accepted. Action by: Finance
47	14.47	4.36	Grants from center have been projected at 10 percent annual growth over the actual level of 2023-24. (para 4.36)	Accepted. Action by: Finance
48	14.48	4.39 - 4.45	Revenue expenditure has been projected at annual growth rates as indicated at (paragraph 4.39 to 4.45).	Accepted. Action by: Finance
49	14.49	4.47	Pre-devolution BCR worked out at Rs 33053 Crore during the 5 years period 2026-31. (para 4.47)	Accepted. Action by: Finance
50	14.50	5.12	The review decentralized urban governance shows that there are 129 statutory Municipalities as on August 2025 of which 83 belong to the general areas and 45 to the three Autonomous Councils (BTC-16, KAAC-22& NCHAC-7). The corresponding number compared to 2020-21 is an increase by 2.4% in general areas and 104.5% in the three Autonomous Council areas. Among the Municipalities, three are Municipal Corporation (Guwahati, Dibrugarh and Silchar) and balance 125 are Municipal Boards. Municipal Corporation is absent in three	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland

			Autonomous Council areas. (para 5.12)	
51	14.51	5.12	The governance in 105 Municipalities through democratically elected representatives suffers from the problem of continuity as more often there occurs time-gap in their constitution every after five years. The practice of constitution of Municipal government through nominated members in 23 MBs (BTC-16 and NCHAC-7) is another weak area of urban governance. (para 5.12)	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
52	14.52	5.15 & 5.16	DoHUA at the apex level acts for ensuring coherent urban administration and development across Assam. The departmental activities are supported by a range of institutions, including various directorates, autonomous statutory boards, and Special Purpose Vehicles (SPVs) established under the Companies Act. Additionally, several Project Management Units (PMUs) and Project Implementation Units (PIUs) operate across key initiatives to provide specialized technical and administrative support. (para 5.15 & 5.16)	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
53	14.53	5.19 & 5.20	The devolution of functions (para 5.19) and funds (para 5.20) despite time lapsed for more than three decades after 74 th Constitution Amendment Act is far from the desired level. The vacant post accounting 71% in three MCs and 50% in 80 MBs belonging to general areas and about 25% in 46 MBs under three Autonomous Councils reveals functionaries' gap. Lack of service rules of the functionaries is another hazard still persisting.	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
54	14.54	5.19 & 5.20	The role of local government with ever increasing urban settlements and population has been multiplying (para 5.6). Devolution of functions, functionaries and funds (para 5.19 & para 5.20) is lacking for delivery of ever-growing need of urban services and hence urgent action on the part of the state government is recommended for devolution three Fs.	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
55	14.55	5.35 & 5.36	There is digital application "AMAN" in place which is a standard and streamlined one for promoting fiscal accountability and governance	Accepted. Action by: Finance, DoHUA,

			(para 5.35 & 5.36). Despite effort of DoHUA, budget preparation is characterized by ad hoc and fragmented approach (5.37). It is recommended for making application of AMAN mandatorily in all the ULBs.	Hill Areas& Welfare of Bodoland
56	14.56	5.32 & 5.33	There is digital application (UPYOG) which incorporates financial and accounting module like “Vanila” and “Vanila + and ++”. The application is not followed by all Municipalities. (para 5.32 and 5.33). Towards ensuring uniformity and maintaining of standard, it is recommended for making all digital platforms operative in all ULBs.	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
57	14.57	5.32 & 5.33	The e-governance system (UPYOG) is in place (para 5.32 and 5.33) covering both property tax and finance and accounting modules. Many ULBs are abstaining its implementation. UPYOG implementation is recommended in all ULBs.	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
58	14.58		All Municipal governments suffer from land availability problems for implementing various development activities. Coordinated actions of ULBs, DoHUA and Revenue and Disaster Management department for land allotment is recommended for serving the interest of making physical services available to the public.	Accepted. Action by: Finance, DoHUA, R&DM, Hill Areas& Welfare of Bodoland
59	14.59	5.47, 5.48 & 5.49	The Assam Town and Country Planning Act, 1959 lacks provision and authority for preparation of Local Area Plan and Town Planning Schemes. Act is also silent on Land Pooling Mechanism to guide the preparation and execution of Town Planning Scheme and Local Area Plan. Necessary amendments in the existing Town and Country Planning Act, 1959 is recommended for incorporating Local Area Plan, Town Planning Scheme and Land Pooling Mechanism (para 5.47, 5.48 and 5.49) under Town and Country Planning authority.	Accepted. Action by: Finance, DoHUA, Revenue and Disaster Management, Hill Areas& Welfare of Bodoland
60	14.60	5.51	The functioning of DPC has remained ineffective. The coherent and integrated growth process between the urban centre which act as growth unleashing centre and rural areas act as hinterland is seen missing in the decentralized governance and hence, the Commission recommends for activating its functioning as envisaged in the Constitution. (para 5.51)	Accepted. Action by: Finance, P&RD DoHUA, Hill Areas& Welfare of Bodoland

61	14.61	5.147	The review of decentralized rural governance shows that there are number significant efforts on the part of the state government towards building three-tier rural government in the form of PRIs. There is Assam Panchayat Act (1992) in conformity to the 73 rd Constitution Amendment Act, 1992. There are rules both Administrative (2002) and Financial (2002) framed supporting the implementation of various provisions of the Panchayat Act. There is State Election Commission which constitute panchayat through election. The State Finance Commission is also constituted every after five years for the devolution of 3Fs to the panchayat. Even there is activity mapping done in 2007 with respect to 22 subjects belonging different departments with the objectives of decentralized devolution of functions, functionaries and funds in favour PRIs. (para 5.147)	Accepted. Action by: Finance, P&RD, Hill Areas & Welfare of Bodoland
62	14.62	5.148	As against the formal provisions created in the state, decentralized governance in rural areas through PRI has remained very far from the expected attainments. The constitution of Panchayat every time marks time gap between the previous one and the present one despite there is State Election Commission. The 22 subjects devolved through Activity Mapping in 2007, the line department concerned till date have not devolved their functions, functionaries and funds to the PRIs as per the prescribe norms. The strength in the generation of internal revenue has remained weak for absence of OSR byelaws and non-sharing of revenue across the tier as per Financial Act, 2002. The grant recommended by the State Finance Commission, the release against the award has been very partial in reality. (para 5.148)	Accepted. Action by: Finance & P&RD
63	14.63	5.149	The present manpower accounting 40% of the sanctioned strength of panchayats are one of the largest gaps for the delivery of allotted functions. With about 70% of the GPs functioning without the post of Secretary and Tax collector is the extreme example. The staff at AP and ZP level is also far from the sanctioned status. (para 5.149)	Accepted. Action by: Finance, P&RD

64	14.64	5.150	Resources are key for delivering various development and welfare services. The present status is very poor particularly at GP level. Towards improving the resources base, mandatory practice of internal revenue generation among the PRIs is recommended by putting OSR byelaws in place and making collection and sharing through a digital application. Towards ensuring preparation and adoption of OSR byelaws, constitution of a three-member Committee under Finance Department is recommended. (para 5.150)	Accepted. Action by: Finance, P&RD
65	14.65	5.114 & 5.116	Enhancement of untied grant component under CFC and SFC and release of SFC grant to the extent of 100% is another measure recommended for increasing resource base of PRIs (para 5.114). The third recommendation is for the devolution of 22 subjects as per activity mapping done in 2007. (para 5.116)	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland
66	14.66	5.151	There has been lot of improvement in the functioning of Panchayat system through the application of different digital platforms. The application of GPDP portal for grass root level planning, e-gram Swaraj portal and three MIS systems on MGNREGA, PMAY G and NSAP have made transparency, accountability and democratic participation a reality to large extent. (para 5.151)	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland
67	14.67	5.152	There is audit system in place for checking and guiding accounts of the PRIs. Audit is done by CAG, internal audit by department, audit by DLFA and social audit by Director of Social Audit. Despite many authorities, the coverage of every unit of each tier under audit is far from full. The improvement suggested by each audit body in accounting system of PRI is common. Full coverage of audit under CAG hence is recommended. (para 5.152)	Accepted. Action by: Finance & P&RD, , Hill Areas & Welfare of Bodoland
68	14.68	5.153	The functions discharged by PRIs with the very limited number functionaries, there persists issues of non-compliance of prescribed practices of Financial Rule 2002 with respect to budget preparation, accounts keeping, maintenance of records and registers and revenue collection. Strengthening PRIs with skilled manpower in accounting, administration and technical hence is recommended towards	Accepted. Action by: Finance, P&RD

			removing the persisting weakness of decentralized governance through PRIs in the rural areas. (para 5.153)	
69	14.69	5.154	Budget preparation although is mandatory as per Financial Rule 2002, wide non-compliance by PRIs is a common phenomenon. The development of budgeting application and making the use of the application mandatory and is recommended as a solution. (para 5.154)	Accepted. Action by: Finance & P&RD
70	14.70	5.155	The review in three sixth Schedule areas show presence of a non-statutory single tier grass root level rural local bodies. They are being run by nominated members. A post of secretary in the VCDC under BTC and CDC under NCHAC is the lone functionary is place while, in TVDC of KAAC, there is no functionaries in position. It is recommended that these rural bodies are constituted under a formal Act of the respective Council regulating constitution process, size and empowerment of 3Fs. (para 5.155)	Accepted. Action by: Finance, P&RD, Hill Areas & Welfare of Bodoland
71	14.71	5.156	The elected representative governs ULBs under KAAC while under BTC and NCHAC; the ULBs are constituted with the nominated members. The administrative rules that are in place for general areas of the state are used and the services are administered with respect to limited number of functions. The constitution of elected bodies in the Municipalities under BTC and NCHAC is recommended. (para 5.156)	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
72	14.72	5.157	The resources for running the functions of the ULBs are three i.e. the internal revenue, CFC grant and SFC grant. The problems and challenges experienced by the ULBs under three Autonomous Councils are similar to that of the general areas and recommended for all those measures that have been recommended for general areas. (para 5.157)	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
73	14.73	6.77	Both ULBs and RLBs are involved in the delivery of various physical services like the supply of drinking water, sewerage management, solid waste management, storm water drains, lighting etc. in the state. The practice of assessing delivery status of physical services by Municipal governments through defined parameters is available but absent	Accepted. Action by: Finance, P&RD, DoHUA, Hill Areas & Welfare of Bodoland

			among the PRIs or among other form of local bodies. The details of assessment parameters for ULBs are provided in Para6.77.	
74	14.74	6.78	Part I of Chapter 6 presents delivery status of physical services among 80 MBs, two MCs and GMC in Section I, II and III respectively. (para 6.78)	Accepted. Action by: Finance & DoHUA
75	14.75	6.79	In respect of water supply, the delivery status of high majority of the MBs w.r.to eight out of ten parameters fall below 50% SLB category. (para 6.79)	Accepted. Action by: DoHUA
76	14.76	6.80	The eight parameters with high service deficit in water supply are 1) connection coverage, 2) range of coverage, 3) extent of metering connection, 4) continuity of water supply, 5) water quality, 6) redressal efficiency of customers complaints, 7) cost recovery and 8) water charge collection efficiency. (para 6.80)	Accepted. Action by: DoHUA
77	14.77	6.81	On sewerage (Sanitation) management, toilet coverage in 63% of the MBs in >80% SLB category is a reasonable status. As against, sewerage management status in terms of eight parameters is extremely poor with all MBs performing <50% SLB category. (para 6.81)	Accepted. Action by: DoHUA
78	14.78	6.82	High level service deficit include 1) Coverage of sewage network services, 2) Collection efficiency of the sewage network, 3) Adequacy of sewage treatment capacity, 4) Quality of sewage treatment, 5) Extent of reuse and recycling of treated sewage, 6) Efficiency in redressal of customer complaints, 7) Extent of cost recovery in sewage management and 8) Efficiency in collection of sewage charges. (para 6.82)	Accepted. Action by: DoHUA
79	14.79	6.83	In solid waste management (SWM), attainment of three out of eight parameters above 80% SLB category in reasonable number of MBs is encouraging. In five parameters, the attainment level of majority of the MBs below 50% SLB category presents a disturbing status; the parameters being 1) Extent of segregation of municipal solid waste, 2) Extent of municipal solid waste recovered, 3) Extent of scientific disposal of municipal solid waste, 4) Extent of cost recovery in SWM services and 5) Efficiency in collection of SWM charges. (para6.83)	Accepted. Action by: DoHUA

80	14.80	6.84 & 6.85	The water logging phenomenon affecting 90% of the MBs below 10 times SLB category represents the height of the problem. Deficit drainage network in 83% of the MBs suggest serious concern to be addressed by high majority of the MBs.(para 6.84 & para 6.85)	Accepted. Action by: DoHUA
81	14.81	6.86	Among the two MCs, the attainment status of Dibrugarh MB with 135 LPCD water supply, 15% of non-revenue water, 80% redressal efficiency of customer complaints and 99% quality water supply are encouraging. The attainment status of household connection of water (17%), metering connection (5%), supply for 10 hours per day and cost recovery suggest persistence of huge gap in water supply. (para 6.86)	Accepted. Action by: DoHUA
82	14.82	6.87	The performance of Silchar MC in water supply is far better in all parameters as compared to Dibrugarh MC. Its household connection accounting 53% is the weak dimension. (para 6.87)	Accepted. Action by: DoHUA
83	14.83	6.88	In Sewerage (and Sanitation) Management, the performance is discouraging in Dibrugarh as well as Silchar MC. Notably, 100% deficit is in seven out of eight parameters in both the MCs. (para 6.88)	Accepted. Action by: DoHUA
84	14.84	6.89	The scenario of Solid Waste Management is somewhat encouraging with attainment status four parameters above 80% SLB category. The performance of both MBs is poor w.r.to Extent of segregation of municipal solid waste, Extent of municipal solid waste recovered, Extent of scientific disposal of municipal solid waste and Extent of cost recovery in SWM services. (para 6.89)	Accepted. Action by: DoHUA
85	14.85	6.90	Incidence of water logging due to inadequate availability of Storm Water Drain is common to both Dibrugarh and Silchar MC. Coverage of storm water drainage network ranging from nil to negligible status in both the MCs invites serious attention for addressing the deficit scenario. (para 6.90)	Accepted. Action by: DoHUA
86	14.86	6.91	With respect GMC, water supply is encouraging in three parameters and poor in six parameters. Serious attention is needed over following five parameters i.e. coverage water supply connection (30%), metering of water	Accepted. Action by: DoHUA

			connection (0%), non-revenue water (20%), 12 daily delivery hours (12 hrs), cost recovery of water supply service (40%) and Efficiency in Collection of Water Supply-Related Charges (50%) are the five poor performing parameters of GMC. (para 6.91)	
87	14.87	6.92	In solid wastage management, GMC shows encouraging performance in the households covered (90%), collection status of municipal wastage (90%), collection of user charges (70%) and customers complaints redressal (70%). The disturbing status are segregation of waste (40%), solid waste scientific treatment and extent of cost recovery. (para 6.92)	Accepted. Action by: DoHUA
88	14.88	6.93	The sewerage management of GMC is reasonably better in five parameters (>80% SLB category) and poor in three parameters (<50%). The poor performing parameters include extent of segregation of municipal solid waste (41%), Extent of scientific disposal of municipal solid waste (0%) and Extent of cost recovery in SWM services (50%).(para 6.93)	Accepted. Action by: DoHUA
89	14.89	6.94	The occurrence of flood incidence is high in the city (>10 times) and as against, the coverage of storm water drainage is 65%. Notably, even after there exist drainage, they remain under water even under modest rainfall scenario. (para 6.94)	Accepted. Action by: DoHUA
90	14.90	6.95	With respect to the status of physical services in rural areas, SLBs are not set for PRIs. Although PRIs are involved in the delivery of number of services but for want of SLBs quantitative analysis could not be made. A descriptive account on above is presented. (para 6.95)	Accepted. Action by: P&RD
91	14.91	6.96	In three sixth schedule areas, SLBs data of the ULBs with respect to drinking water supply, solid waste and sanitation, sewerage management and storm water drainage are not made available to the Commission though the MBs of the concerned town render such services to some extent. (para 6.96)	Accepted. Action by: DoHUA
92	14.92	6.97	Like PRIs, for RLBs in the Sixth Schedule area also do not have set SLBs of the physical service. Notably, RLBs in the sixth scheduled areas are not involved at all in the delivery of the physical services. There are facility creation	Accepted. Action by: P&RD, Hill Areas& Welfare of Bodoland

			through line departments in these areas but for want of SLBs, a descriptive account on the above is presented. (para 6.97)	
93	14.93		The Commission based on various observations drawn from chapter 5, 6, 7, 8 and 13 and also on field observation made its following recommendation towards effective delivery of physical service in urban and rural areas through ULBs and RLBs in the state.	Accepted. Action by: P&RD, DoHUA, Hill Areas& Welfare of Bodoland
94	14.94	6.98	For ensuring long term reliability in supply of drinking water in rural areas, the O&M cost of PWSS which is currently being managed through the tied grants under 15th Finance Commission the continuity of the same is recommended for the 16 th CFC period as the collection of water charge is very poor. (para 6.98)	Accepted. Action by: Finance,P&RD, DoHUA, Hill Areas& Welfare of Bodoland
95	14.95	6.99	The Commission recommends that PRIs should strive to assume control of all finished piped water supply projects from the PHE Department within their area. They are encouraged to establish Users Committees for each piped water supply project and to collect water fees, a portion of which can be given to the PHE Department for upkeep. (para 6.99)	Accepted. Action by: P&RD& PHE
96	14.96	6.100	The Commission advises that excessive groundwater extraction could have long-term affects and result in groundwater depletion. The PHE Department might investigate the option of initiating projects that provide treated water to several villages using surface source. (para 6.100)	Accepted. Action by: P&RD, PHE, Hill Areas& Welfare of Bodoland
97	14.97	6.101	The PHE Department should work alongside the PRIs when setting up spot sources for drinking water. Additionally, PRIs should collaborate with the PHE Department during the installation of any drinking water spot sources. This collaboration is essential to prevent any overlap of authority. The PHE should keep a log recording all the spot sources established by various agencies, organized by GP. (para 6.101)	Accepted. Action by: P&RD, PHE, Hill Areas& Welfare of Bodoland
98	14.98	6.102	The Commission recommends representatives of Local Bodies to give priority to Rural roads and streetlight by judiciously utilizing funds from CFC and SFC. (para 6.102)	Accepted. Action by: P&RD, DoHUA, Hill Areas& Welfare of Bodoland

99	14.99	6.103	Since riverbank erosion is a problem of huge magnitude and continuous measures are taken by various departments, the RLBs are suggested to undertake plantation of trees as a basic safety measure by utilizing the grant recommended by this commission under green initiative. (para 6.103)	Accepted. Action by: P&RD, DoHUA, Hill Areas& Welfare of Bodoland
100	14.100	6.104	It is essential for elected representatives to be encouraged to engage in awareness campaigns aimed at creating clean and pollution-free villages, in accordance with the national initiative of Swachh Bharat. Solid waste and storm water drainage management should find added focus in keeping villages clean. The example of Ramchar village, the cleanest village in Assam, located in Goalpara district at a distance of 15 KMs from Goalpara town is a good example of initiative taken by the local people. (para 6.104)	Accepted. Action by: P&RD
101	14.101	6.105	All Users committees of Primary Schools, Anganwadis, Health Centres etc should work in coordination with GPs towards improving status education and general health. (para 6.105)	Accepted. Action by: P&RD
102	14.102	6.106	The PRIs should locate appropriate land within their areas and consult the Sub-divisional Land Advisory Board for the allocation of at least 1 bigha land designated for burial / cremation in each GP. Also, for the purpose of construction of GP office or any other office establishment the PRIs should approach Sub-divisional Land Advisory Board for allotment of 1.5 to 2.0 bighas of land per office. (para 6.106)	Accepted. Action by: P&RD& R&DM
103	14.103	6.107	The Commission advises and encourages that Revenue and Disaster Management Department should facilitate the issuance of necessary orders on land allotment as a priority both related to ULBs and RLBs. (para 6.107)	Accepted. Action by: P&RD, DoHUA, R&DM, Hill Areas& Welfare of Bodoland
104	14.104	6.108	Availability of functional public toilet system is a priority area in urban areas. The Commission suggests MBs/MCs to take action to engage private entities in setting up modern public toilets in appropriate areas such as bus stands and marketplaces, by applying public-private partnership model based on a pay-per-use system. (para 6.108)	Accepted. Action by: P&RD, DoHUA, R&DM, Hill Areas& Welfare of Bodoland

105	14.105	6.109	For want of land allocation for land fill site, ULBs are facing escalating crisis on solid waste management, The Commission recommends allocation of government-owned land for landfill sites or provide funding for land acquisition on for solid waste disposal. The Department of Housing and Urban Affairs (DoHUA) and Panchayati Raj and Rural Development (P&RD) Departments should collaborate with the Revenue and Disaster Management (R&DM) Department to identify and designate suitable locations for waste disposal. (para 6.109)	Accepted. Action by: P&RD, DoHUA, R&DM, Hill Areas& Welfare of Bodoland
106	14.106	6.110	The Commission suggests that, given the frequent complaints about drains overflowing during the monsoon season, all storm water drains should be designed using scientific methods, considering the land's end points and contours. All drains should be solidly built and covered whenever possible, and they should be cleaned on a regular basis. (para 6.110)	Accepted. Action by: P&RD, DoHUA, Hill Areas& Welfare of Bodoland
107	14.107	6.111	The Revenue Department needs to take urgent steps for giving individual pattas through Batowara against each joint patta holder (Ejmali Patta), instruct all Circle Officers and Lat Mandals to reflect the byelane (streets) properly in their trace map in both under ULBs and RLBs and stop encroachment of road/ drainage area done by promoter and general landowner. (para 6.111)	Accepted. Action by: P&RD, DoHUA, Hill Areas, Welfare of Bodoland &R&DM
108	14.108	6.112	The evaluation of service standards through benchmarking should continue on consistent and measured basis. It is recommended to implement an assessment of service delivery standards (SLBs) by an independent third party. Furthermore, establishing a self-assessment system for performance evaluation is also suggested. (para 6.112)	Accepted. Action by: P&RD &DoHUA
109	14.109	6.113	In cases where projects are left unfinished because they are handled by several agencies, it is essential to adopt the EPC method (Engineering, Procurement, and Construction).Whenever feasible, each project should be assigned to a single agency to avoid delays in the completion of the work. (para 6.113)	Accepted. Action by: DoHUA

110	14.110	6.114	The promoters/builders should be strongly instructed to follow proper norms while constructing approach roads, drainage system, parking lots etc. They should also be encouraged to include water harvesting, water recycling provisions along with maintaining greenery in the campus. (para 6.114)	Accepted. Action by: DoHUA, Hill Areas& Welfare of Bodoland
111	14.111	6.115	There is no training institute for ULBs. The third ASFC had communication with All India Institute of Local Self-Government (AIILSG) to establish a regional centre in Assam. The AIILSG showed keen interest in the proposal and requested for allotment of a suitable built-up premises and provide infrastructure facilities. However, the proposal could not bear a fruitful result due to various reasons. Therefore, the commission recommends DoHUA to take up the matter with Land Revenue Department, Assam, AIILSG and MoHUA, Govt. of India. This Commission has recommended grant for establishment of an urban institute and capacity building activities under DoHUA (table-13.18). (para 6.115)	Accepted. Action by: Finance, DoHUA, Hill Areas& Welfare of Bodoland
112	14.112	6.116	Master plan is important for effective urban governance and in the delivery of physical services. There are number of hindering factors in the preparation of Master plan. Necessary actions have been recommended. (para 6.116)	Accepted. Action by: DoHUA, Hill Areas& Welfare of Bodoland
113	14.113	6.117	Towards effective discharge of the responsibilities of DRDM, five actions have been recommended for enabling planning delivery of physical services in the ULB areas. (para 6.117)	Accepted. Action by: P&RD, DoHUA, Hill Areas& Welfare of Bodoland, R&DM, PWD(R)
114	14.114	7.219	The state has a long history of PRIs. After 73 rd Constitution Amendment Act 1992, the panchayat is a three-tier system in the state. After restructuring Panchayat in 2024, there are 27 ZPs, 182 APs and 2192 GPs in place as per last election held in May 2025. The representatives of the elected government represent more than 50% women participation and SC and ST representatives in proportion to their population. (para 7.219)	Accepted. Action by: P&RD
115	14.115	7.220	The detailed analysis of finances of PRIs has been made under four sections of this Chapter. Section I presents the status and trend of receipt of resources from various sources as	Accepted. Action by: P&RD

			well as the expenditure status for past five years i.e. FY 2020-21 to 2024-25. (para 7.220)	
116	14.116	7.221	There are empowerment provisions in the Assam Panchayat At 1994 to levy of tax and non-tax revenue for strengthening own resource base of PRIs (para 7.221). Limitations in the provision is observed in the empowered tax-net and the prescribed rates at each tier. (para 7.221)	Accepted. Action by: P&RD
117	14.117	7.222	The collection of revenue suffers from lack of OSR byelaws, necessary manpower to collect tax, non-sharing of collected revenue across ZP, AP and GP in the prescribed ratio of 20:40:40 and the latest notification of government dated April 25, 2022 (No.PDA.29/2022/11) suspending the authority of issuing trade license and levying or impositioning of any tax or fees by ZP, AP and GP impacting adversely in revenue generation. (para 7.222)	Accepted. Action by: Finance &P&RD
118	14.118	7.223	The sharp fall in the collection of tax category by 22.35% (CAGR) and non-tax category remaining near stagnant (0.76% CAGR) are the adverse impact observed. (para 7.223)	Accepted. Action by: P&RD
119	14.119	7.224	With overall CAGR negative (4.35%), the projected status declined to reach Rs.34.15 crore by 2030-31 from the status of Rs.42.75 crore in 2025-26. Few latest positive decisions of the state Cabinet are expected to improve the revenue collection by about 5% and under the consideration, the projected status works at Rs.49.27 crore in 2025-26 and the same is to reach Rs.59.88 crore by 2030-31. (para 7.224)	Accepted. Action by: P&RD
120	14.120	7.225	Among the sources of resources from the state, PRIs do not receive any assigned tax. As share of the total tax pool of the state, PRIs are awarded grant as per the recommendation of the ASFC. Award of the sixth SFC was Rs.2106.30 crore as general-purpose grant for FY 2020-25 and receipt by PRI was Rs.291.77 crore only (13.90%) till FY 2023-24. The release for FY 2024-25 is yet to take place. Under the category of special purpose grant, award was for Rs. 1799.16 crore for FY 2020-25 while release was nil till August 2025. Only PHED (water) received Rs.105.81 crore towards maintenance of the rural piped water	Accepted. Action by: P&RD

			supply scheme against the total award of Rs.1070.2 crore to the line departments. The release of incentive grant and additional grant was nil against the award of Rs.482.6 crore and Rs.38.00 crore respectively. The state under agency function, has no scheme transferred to be implemented by the PRIs. (para 7.225)	
121	14.121	7.226	The main source of finances of the PRIs is the central government. The CFC grant is one and resources transferred under agency function is the other. The grant of 15 th CFC (FY 2021-26) was Rs.2085.00 crore and Rs.3127.54 crore under untied and tied component. The transfer in three and half years (September of FY 2024-25) under corresponding heads was 68.74% each. The transfer against the remaining period is under process. (para 7.226)	Accepted. Action by: Finance & P&RD
122	14.122	7.227	Under agency functions, the finance channelized to PRIs is in the form of centrally sponsored programmes which now include MGNREGA, PMAY G, NSAP and RGSA and NRLM. The transfer of resources under the programmes is continuous as seen during the last six years (2019-25). The sum total transfer of the five programmes amounts to Rs.3034.05 crore during 2019-20, Rs.3088.52 crore during 2020-21, Rs.5137.32 crore during 2021-22, Rs.17467.27 during 2022-23 crore, Rs.6714.87 crore during 2023-24 and Rs.7639.60 crore during 2024-25. Notably, resources under these programmes never enter to the accounts of GP. (para 7.227)	Accepted. Action by: P&RD
123	14.123	7.228	The PRIs in Assam has not, so far, floated any loan from open markets or borrowed from financial institutions and as such the Capital Account receipt is nil. (para 7.228)	Accepted. Action by: P&RD
124	14.124	7.229	PRIs functions with both permanent and temporary staff. All permanent staff are state government employee and hence entire salary expenditure including travel and pension benefits is borne by the state government. As per staff position during 2024-25, ZPs function with 55.6% of the staff, AP with 72.7% staff and GP with 31.5% staff against the sanction status. The salary expenditure incurred during 2024-25 was Rs.219.18 crore.(para 7.229)	Accepted. Action by: P&RD

125	14.125	7.230	The status of projected salary expenditure on permanent staff for five coming years (2026-31) has been detailed in Para 7.64 to Para 7.66. The total sums at Rs.1619.12 crore on existing staff for next five years, need Rs.2139.47 crore as additional expenditure if all the vacant posts are filled in and Rs.39.82 crore needed if the additional posts (normative minus sanctioned) are filled in. For full flagged PRI staff (three above statuses), the total salary costsum at Rs.3798.41 crore for next five years. (para 7.230)	Accepted. Action by: P&RD
126	14.126	7.231	The Commission considering the emerging, diverse and growing services need of the PRIs has made its recommendation for a modified staffing structure with 31 number per ZP, 18 number per AP and 9 number per GP. The projected cost on the recommended staffing pattern works out at Rs.5359.81 crore for five years. The implementation of the recommended staffing pattern would mean incurring of an extra amount of Rs.1561.40 crore as compared to the prevailing staffing pattern. But definitely, the new staffing pattern will meet the emerging, diverse and growing service need of PRIs. (para 7.231)	Accepted. Action by: P&RD
127	14.127	7.232	On payment of wages to temporary PRI staff for five years (2026-31), the projected wage cost works at Rs.383.32 crore. The projection takes into account number of temporary staff who were working in PRI during 2024-25. (para 7.232)	Accepted. Action by: P&RD
128	14.128	7.233	On remuneration payment to elected representatives of PRIs. total amount spent was Rs.401.12 crore during 2019-24. The expenditure was borne from the SFC grant (untied). At the existing remuneration rate and the present number of elected representatives, the projected cost on remuneration for 2026-31 works at Rs.373.3 crore. The reduction has occurred due the decline in the number of elected representatives in the present term. (para 7.233)	Accepted. Action by: P&RD
129	14.129	7.234	Sixth SFC recommended for sitting allowance to the elected representatives but was not paid. Considering the need for payment of the same, this Commission also makes its	Accepted. Action by: P&RD

			recommendation. The projected cost stands at Rs.17.63 crore for five years. (para 7.234)	
130	14.130	7.235	The sixth SFC recommended for office expenses although transfer was nil. Considering the importance of this expenditure head, this Commission has recommended for it which works out at Rs.79.92 crore for coming five years. (para 7.235)	Accepted. Action by: P&RD
131	14.131	7.236	On civic functions although there is no service level benchmark (SLB) for the PRIs, out of four core civic functions of PRIs i.e. (i) water supply, ii) sanitation, iii) solid waste disposal and iv) street lighting), a total of Rs.849.28 crore was spent out of CFC tied grant during 2020-25. 50% of total was on maintenance of piped water supply scheme and balance 50% on maintenance of sanitation. The amount projected for coming five years on both works at Rs.1190.16 crore. (para 7.236)	Accepted. Action by: P&RD
132	14.132	7.237	On maintenance of community assets and rural roads, transfer from state was nil although Sixth SFC awarded a total sum of Rs.671.06 crore for FY 2020-25. (para 7.237)	Accepted. Action by: Finance &P&RD
133	14.133	7.238	Under agency function, the state government had no schemes for PRIs for implementation hence no expenditure is reported. (para 7.238)	Accepted. Action by: P&RD
134	14.134	7.239	The administrative cost of implementing five centrally sponsored programmes for past five years (2020-25) was Rs.1279.39 crore. Although out of the total, a sum of Rs.1073.24 crore has been reported against GPs, no fund was transferred practically to the GP accounts. The amount for coming five years works at Rs.2057.82 crore. (para 7.239)	Accepted. Action by: P&RD
135	14.135	7.240	No expenditure on any interest payment reported. (para 7.240)	Accepted. Action by: P&RD
136	14.136	7.241	Revenue account expenditure considered and projected by 7 th SFC include 1) Salary cost, 2) Wages cost, 3) Remuneration cost, 4) Sitting allowance cost, 5) Office expenses (consumable), 6) Relief in disaster and 7) Maintenance of Community asset. (para 7.241)	Accepted. Action by: P&RD
137	14.137	7.242	The combined net budgetary gap (table-7.38) without salary component works at Rs.931.0 crore for five years (2026-31). Annually, the gap amounts to Rs.191.3 crore for FY 2026-27, Rs.188.9 crore for FY 2027-28, Rs.186.3 crore	Accepted. Action by: Finance &P&RD

			for FY 2028-29, Rs.183.6 crore for FY 2029-30 and Rs.180.8 crore for FY 2030-31. (para 7.242)	
138	14.138	7.243	PRI staff being state government employees, it is borne by the state. Expenditure on four salary options on permanent PRI staff i.e. OP 1 on existing, OP 2 on vacant, OP 3 on additional and OP 4 on recommended staffing is in table-7.38. With salary cost, the combined net budgetary gap on the corresponding options works at Rs.2492.5 crore, Rs.4689.6 crore, Rs.4729.4 crore and Rs.6290.8 crore. (para 7.243)	Accepted. Action by: Finance & P&RD
139	14.139	7.244	This commission considers and recommends special purpose grant to PRIs to undertake five different types of initiatives during FY 2026-31 namely; i) initiatives on OSR and budgeting ii) initiatives for strengthening institutional infrastructure, iii) green initiatives, iv) initiative enlarging internal revenue generating infrastructure and v) initiative to development of socio-cultural infrastructure. (para 7.244)	Accepted. Action by: Finance & P&RD
140	14.140	7.245	The 1 st initiative is intended to address two gap areas. One is OSR and the other is budgeting. OSR initiative include four actions namely; 1) preparation of a draft OSR byelaws through extensive study followed by adoption of the same through conduct of workshop at PRI level by a three-member committee constituted under Finance Department, 2) development of an application capturing collection and sharing of the adopted tax and non-tax canvas of the byelaws, 3) training of functionaries on the OSR application and 4) government notification making mandatory OSR collection and sharing digitally. The expenditure recommended works at Rs.7.14 crore. Budgeting also includes four actions namely; 1) preparation of a simplified budget format, 2) development of an application on budget application, 3) training of functionaries on budgeting application and 4) government notification making budget application mandatory at all levels and by all units. The expenditure recommended works at Rs.4.66 crore. (para 7.245)	Accepted. Action by: Finance & P&RD

141	14.141	7.246	2 nd is an initiative for strengthening of institutional infrastructure. It includes recommendation for 1) construction of 156 office buildings with Rs.78.00 crore in total and Rs.15.60 crore per year, 2) installation of rooftop solar power system (5 KW) in 2192 GP offices at Rs.71.90 crore, 3) digital infrastructure in all GP offices at Rs.43.84 crore, 4) office furniture for 156 GP offices at Rs. 3.12 crore, 5) construction of 22 AP office buildings at Rs.55.00 crore, 6) development of 149 data base centres in equal number of AP offices at Rs. 37.25 crore, 7) construction two ZP office buildings at Rs.10.00 crore and 8) GBSIPRD infrastructure upgradation and capacity building at Rs.71.70 crore. (para 7.246)	Accepted. Action by: Finance &P&RD
142	14.142	7.247	3 rd is a green initiative of PRIs. Convergent plantation of 5.58 crore plants by PRIs using resources of MGNREGA and Forest by meeting mobilization cost of Rs. 22.26 crore by PRI is recommended. (para 7.247)	Accepted. Action by: Finance &P&RD
143	14.143	7.248	4 th initiative recommended is for construction of Internal Revenue generating infrastructure. It includes three items i.e. 1) construction of 5 tourist guest houses in 5 ZPs at Rs. 25.00 crore, 2) development of 109 model tourist villages at Rs. 1066.00 crore and 3) development 182 AP level markets at Rs. 364.00 crore. (para 7.248)	Accepted. Action by: Finance &P&RD
144	14.144	7.249	5 th initiative on socio-cultural infrastructure development. Under the initiative, three activities is recommended. 1) Construction of 2192 Cremation / burial grounds in equal number of GPs at Rs. 876.80 crore, 2) construction of 2192 play grounds in equal number of GPs at Rs.219.20 crore, and 3) construction of six projects at Rs.13.05 crore. (para 7.249)	Accepted. Action by: Finance &P&RD
145	14.145	7.250	Five departments submitted proposal to the commission with Agriculture Rs. 230.24 crore, Animal Husbandry and Veterinary Rs.166.03 crore, Public Health Engineering -Water (Rs. 788.17 crore) as additional maintenance cost of 27920 PWSSs, Public Health Engineering (Sanitation) Rs. 852.77 crore, Handloom Textile and Sericulture Rs.47.56 crore and Department of school Education Rs.458.25.	Accepted. Action by: Finance and concerned line departments

			The additional maintenance cost of PHED (Water) while is recommended, the proposal submitted by four other departments is not recommended under special purpose grant. (para 7.250)	
146	14.146	7.251	The five initiatives recommended under special purpose grant amounts to a total of Rs.2905.47 crore for the award period of 7 th SFC. Annual recommendation sums at Rs.587.56 crore for FY 2026-27, Rs.578.61 crore for FY 2027-28, Rs.578.61 crore for FY 2028-29, Rs. 578.61 crore for FY 2029-30 and Rs. 578.61 crore for FY 2030-31. (para 7.251)	Accepted. Action by: Finance &P&RD
147	14.147	7.251a	In addition to the above, a proposal submitted by P&RD department as additional initiative amounting Rs.45 cr. in total is recommended at para 7.251a.	Accepted. Action by: Finance &P&RD
148	14.148	7.252	The three Autonomous Councils of late have been promoting local institution at the grassroots level for rural areas. BTC has constituted 420 VDCs, KAAC has constituted 843 TVDCs and NCHAC has constituted 28 CDCs. In total, they are 1286. These institutions have been constituted without statutory provision. They function with nominated members. The number of members range from 10 to 70 in VDC, five in TVDC and five in NCHAC. The body include women member but without specific quota. Office establishment in own building exists in nearly half of the VDCs while, it is in the consideration process with respect to the TVDCs and CDCs. A single functionary in the post of Secretary is in place in the VDCs and the CDCs while deployment of such functionaries is under active consideration in TVDCs. Dedicated functions, functionaries and funds although are not specified yet, these institutions are to play the role in the implementation of centrally sponsored rural development programmes and the schemes under CFC and SFC grant. (para 7.252)	Accepted. Action by: Finance,P&RD, Hill Areas& Welfare of Bodoland
149	14.149	7.253	The sources of resources of RLBs are three. Own revenue generation is seen as of symbolic nature among the VDCs while no such status is reported among the TCDCs and CDCs. (para 7.253)	Accepted. Action by: Finance, P&RD, Hill Areas& Welfare of Bodoland

150	14.150	7.254	The state source include four different types of grants under Sixth SFC award namely; general-purpose grant, special-purpose grant, incentive grant and additional grant. (para 7.254)	Accepted. Action by: Finance, P&RD, Hill Areas& Welfare of Bodoland
151	14.151	7.255	Transfer of general-purpose grant to BTC, KAAC and NCHAC during 2020-25 accounted 71.76%, 47.84% and 0.0% respectively against the corresponding award of Rs.293.31 crore, Rs.122.49 crore and Rs.52.44 crore. The special-purpose grant during 2020-25 was transferred to KAAC only accounting 3.78% against the award of Rs. 858.90 crore (para 7.149). Incentive grant was also not released to any council. Award of additional grant was made to BTC (Rs.33.75 crore) and KAAC (Rs. 5.03 crore). The release was 100% to BTC while, it was nil to KAAC. (para 7.255)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
152	14.152	7.256	In total, the SFC grant (Sixth) received against the four awarded items was Rs. 276.74 crore for BTC, Rs.58.60 crore for KAAC and nil for NCHAC. (para 7.256)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
153	14.153	7.257	The third source is the 15 th CFC award for 2021-26 including an interim year (2020-21) was Rs. 367.88 crore to BTC under untied head. The transfer of the award for first four years (2020-25) was Rs.252.14 crore accounting 100% transfer. Similarly, the transfer for first four years (2020-24) amounting Rs.333.53 crore against the tied component was 100%. Under 15 th CFC grant, the total receipt for four years (2020-24) was Rs.585.67 crore to BTC. (para 7.257)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
154	14.154	7.258	In respect of KAAC also, transfer from central government was 100% for first four years (2020-24) amounting Rs.96.31 crore against untied component and Rs.127.41 crore against tied component; the total receipt being Rs.223.74 crore. (para 7.258)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
155	14.155	7.259	NCHAC during the same reference period received a total sum of RS.65.66 crore of which Rs.28.27 crore was against untied component and Rs.37.39 crore against tied component.(para 7.259)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland

156	14.156	7.260	Centrally sponsored rural development programs although are implemented in the rural areas of three Autonomous Councils, the DRDA and block are the implementing agencies of the programmes and hence transfer of funds under the programmes is nil to three Autonomous Councils. (para 7.260)	Accepted. Action by: P&RD, Hill Areas & Welfare of Bodoland
157	14.157	7.261	Towards revenue gap funding, Sixth SFC awarded four types of expenditure to the RLBs under three Autonomous Councils namely; i) salary of three office functionaries (one each Secretary, Tax Collector and Grade IV per VCDC/VDC), ii) office expenses, iii) annual maintenance expenses of rural piped water supply schemes and iv) annual maintenance expenses of rural roads. (para 7.261)	Accepted. Action by: Finance, P&RD, Hill Areas & Welfare of Bodoland
158	14.158	7.262	Against the four revenue account awards during 2020-25, BTC made no expenditure on salary and remuneration payment to members. It reported expenditure amounting Rs.46.55 crore on community assets maintenance and Rs.194.23 crore on storm water drains maintenance. (para 7.262)	Accepted. Action by: Finance & Welfare of Bodoland
159	14.159	7.263	KAAC made expenditure on two heads -on salary of temporary staff Rs.24.20 crore (para 7.157) and on remuneration payment to members Rs.17.95 crore. (para 7.263)	Accepted. Action by: Finance & Hill Areas
160	14.160	7.264	NCHAC did not report any expenditure on the four heads. (para 7.264)	Accepted. Action by: Finance & Hill Areas
161	14.161	7.265	Under revenue account expenditure, this Commission recommends for five items for FY 2026-31. They include 1) salary for three RLB staff -Secy., Jr. Admn. Asst.& MTS, 2) office expenses, 3) relief in disaster, 4) maintenance of community assets and 5) maintenance of training institute. (para 7.265)	Accepted. Action by: Finance, P&RD, Welfare of Bodoland & Hill Areas
162	14.162	7.266	The combined revenue gap including the salary cost of all RLBs works at Rs.1129.8 crore for FY 2026-31. It works at Rs. 361.93 crore for BTC, Rs. 735.9 crore for KAAC and Rs. 31.94 crore for NCHAC. Without salary component, the combined revenue gap works at Rs.63.98 crore for BTC, Rs.130.67 crore for KAAC and Rs.11.84 crore for NCHAC; the total being Rs.206.5 crore for FY 2026-31. (para 7.266). Government may however, rationalize the transfer of General Purpose Grant to the RLBs	Accepted. Action by: Finance, P&RD, Welfare of Bodoland & Hill Areas

			as wide population size variation of the RLBs across the three Autonomous Councils has influenced the allocation estimate in favour of KAAC.	
163	14.163	7.267	As special-purpose grant, six type of initiatives have been considered and recommended to the RLBs under three Autonomous Councils namely; i) initiatives for capturing OSR and budgeting at RLB level including training, ii) initiatives for strengthening institutional infrastructure of RLBs, iii) green initiatives of RLBs, iv) Initiatives on developing internal revenue generating infrastructure and v) socio-economic infrastructure development in RLB areas. (para 7.267)	Accepted. Action by: Finance, P&RD, Welfare of Bodoland& Hill Areas
164	14.164	7.268	The cost recommend on the initiative on OSR works at Rs. 3.17 for BTC, Rs.2.83 crore for KAAC and Rs.1.46 crore for NCHAC. On budgeting, the recommended cost works at Rs.1.28 crore for BTC, Rs. 1.66 crore for KAAC and Rs.0.54 crore for NCHAC. (para 7.268)	Accepted. Action by: Finance, P&RD, Hill Areas& Welfare of Bodoland
165	14.165	7.269	Towards strengthening institutional infrastructure of RLBs during grant period 2026-31, six items have been considered and recommended namely; 1)Office building of RLBs, 2) Rooftop solar power system (5 KW) in RLB office, 3) Digital infrastructure in the office of RLBs, 4) RLB office furniture, 5) Block office building construction, and 6) Development of Data base centre in Block office. The grant recommended for six items sums at Rs.153.30 crore for BTC, Rs.494.54 crore for KAAC and Rs.24.29 crore for NCHAC, the total being Rs.672.13 crore for the three Autonomous Council. (para 7.269)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
166	14.166	7.270	Green initiative for 2026-31 has been recommended for 415 RLBs under BTC. Mobilization grant of Rs. 3.32 crore has been recommended for plantation 83 lakhs plants for convergent implementation with MGNREGA and Forest department. (para 7.270)	Accepted. Action by: Finance & Welfare of Bodoland
167	14.167	7.271	The initiative on Internal revenue generating infrastructure considers and recommends for two items for the award period (2026-31) i.e. tourism infrastructure and market infrastructure. The grant on two items sums at	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland

			Rs.191.40 crore for BTC, Rs.69.50 crore KAAC and Rs.30.00 crore for NCHAC and at aggregate level at Rs.290.90 crore. (para 7.271)	
168	14.168	7.272	Under social infrastructure development initiative, Commission considers and recommends for two items namely; construction of cremation/ burial ground and construction of play grounds in each RLBs. The grant recommended on two items at aggregate level sums at Rs.643.00 crore for 2026-31. It works at Rs.207.50 crore for BTC, Rs.421.50 crore for KAAC and Rs.14.00 crore for NCHAC. (para 7.272)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
169	14.169	7.273	The total grant recommended for five initiatives sums at Rs.559.97 crore for BTC, Rs. 990.03 crore for KAAC and Rs. 70.29 crore for NCHAC. The aggregate works at 1620.3 crore for FY 2026-31. Annual grant details can be seen from table-7.90 (para 7.273). Government may however, rationalize the transfer of Special Purpose Grant to the RLBs as wide population size variation of the RLBs across the three Autonomous Councils has influenced the allocation estimate in favour of KAAC.	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
170	14.170	7.274	Financial status of PRIs is not at all encouraging despite Acts and Rules are in place for last three decades. The PRI activities are confined to some minor jobs like identification of beneficiaries of various centrally sponsored programmes, the families living below poverty line, processing of applications and issuance of job cards, issuance of no objection certificates etc. and implementation of schemes taken up under untied component of CFC and SFC grant. (para 7.274)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
171	14.171	7.275	The reach of resources under SFC grant is very minimum against the award (Sixth SFC). Of the CFC grant, the untied component only reaches the PRI directly. The internal revenue generation after government's ban on house tax and trade licenses is now confined to only lease value of some beel fisheries, traditional market places and the ferry ghats. (para 7.275)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland

172	14.172	7.276	There is lot of potential for mobilization of internal revenue to the extent over Rs.150.00 crore per year as per the tentative estimate of this Commission. The measures recommended in this chapter for capturing OSR is expected to realize the potential and improve the status of own source finances of PRI. (para 7.276)	Accepted. Action by: Finance, Hill Areas& Welfare of Bodoland
173	14.173	7.277	Budgeting, accounting and auditing being the essence of sound financial management, under huge shortage of functionaries, non-preparation of budget is rampant. Audit conducted by CAG, DLFA and internal audits done by the department indicates various anomalies, shortcoming and non-follow up of procedure as per prescribed Rule 2002. The Commission has recommended digital budgeting as mandatory to bring change in the system. (para 7.277)	Accepted. Action by: Finance, P&RD, Hill Areas& Welfare of Bodoland
174	14.174	7.278	The suggestion provided by Assam Society for Comprehensive Financial Management System (AS-CFMS) is recommended to make Procurement and eProcurement Reforms mandatory. (para 7.278)	Accepted. Action by: Finance, P&RD, Hill Areas& Welfare of Bodoland
175	14.175	8.4	Due to conversion of TCs into MBs, the structure of ULBs in General Areas of Assam constitute a two-tier system i.e. Municipal Corporation and Municipal Board. (para.8.4)	Accepted. Action by: DoHUA
176	14.176	8.8	A list of ULBs in General Areas of Assam is Annexure-8.2. (para.8.8)	Accepted. Action by: DoHUA
177	14.177	8.15	Property tax constitutes nearly 60 to 70 percent of the OSR of GMC. (para.8.15)	Accepted. Action by: DoHUA
178	14.178	8.19	Central and State Govt. properties are exempted from paying property tax under Article 285 and 289 of the Constitution respectively. However, this restriction does not apply to Central and State PSUs. So, ULBs can levy both property tax and service charges on such properties. (para8.19)	Accepted. Action by: DoHUA
179	14.179	8.20	In FY 2019-20, GMC has collected property tax worth Rs.39.98 crore against total demand of Rs.141.79 crore, representing nearly 28 per cent of total demand for that year. (para 8.20)	Accepted. Action by: DoHUA
180	14.180	8.21	In per capita terms, collection of property tax by GMC raised from Rs.415 in 2019-20 to Rs.1026 in 2023-24. (para8.21)	Accepted. Action by: DoHUA

181	14.181	8.23	From the demand collection ratio it is evident that there is sufficient scope for GMC to augment own revenue without rate revision.	Accepted. Action by: DoHUA
182	14.182	8.25	Trade License Fees hold untold promises to ULBs to augment their OSR. (para8.25)	Accepted. Action by: DoHUA
183	14.183	8.28	Keeping in view the emergence of GJB as the sole provider of potable water in the city, revenue from sale of water by GMC during the forecast period has not been assumed. (para8.28)	Accepted. Action by: DoHUA
184	14.184	8.61	Salary expenditure incurred directly by the State Govt. on behalf of GMC has been set off while computing their revenue gap. (para8.61)	Accepted. Action by: DoHUA
185	14.185	8.62 & 8.63	GMC preferred a claim of Rs.40.48 crore on account of deferred liabilities of which Rs.28.50 crore has been accepted and provided in their revenue estimates in two installments of Rs.14.25 each in 2026-27 and 2027-28. (para8.62, 8.63)	Accepted. Action by: DoHUA
186	14.186	8.66	The BCR of GMC has been estimated at (-) Rs.395.36 crore for the 5year period 2026-31. (para8.66)	Accepted. Action by: DoHUA
187	14.187	8.67	Apart from GMC, there are 82 other MBS in the General Areas of Assam of which two have been recently upgraded to that of Municipal Corporation. (para8.67 read with Anx 8.2)	Accepted. Action by: DoHUA
188	14.188	8.74	Like GMC, property tax is the main source of revenue of all other MBs and it constitutes nearly 30 to 38 per cent of their OSR.	Accepted. Action by: DoHUA
189	14.189	8.78	In per capita terms, collection of property tax by the MBs increased from Rs. 112 in 2019-20 to Rs.258 in 2023-24. (para8.78)	Accepted. Action by: DoHUA
190	14.190	8.79	In case of MBs as well, the demand-collection ratio is unduly skewed thereby leaving enough scope to augment revenue merely by tightening collection machinery. (para8.79)	Accepted. Action by: DoHUA
191	14.191	8.109	Salary expenditure met by the State Govt. on behalf of the MBs though reflected in the revenue expenditure of MBs, has been deducted in computation of their revenue gap. (para8.108 and 8.109)	Accepted. Action by: DoHUA
192	14.192	8.110	Deferred liabilities of ULBs on account of arrear pay of their employees amounting to Rs.102.32 crore has been proposed to be liquidated in five equal installments of Rs.20.464 crore and accordingly	Accepted. Action by: DoHUA& Finance

			accommodated in the revenue estimate of 2026-27 onwards. (para8.110)	
193	14.193	8.114	The BCR or revenue gap of 82 MBs taken together has been estimated at (-) Rs.413.56 crore for the forecast period. (para8.114)	Accepted. Action by: DoHUA& Finance
194	14.194	8.115	The concerned authority granting building permission should ensure that the builder abide by the norms laid down in the approved blueprint of the building and other ancillary provisions like appropriate approach road, facilities for water harvesting, recycling etc. (para 8.115)	Accepted. Action by: DoHUA, Hill Areas& Welfare of Bodoland
195	14.195	8.116	Decentralization of 3Fs is the sine qua non of effective fiscal and financial management. In this regard, the Assam Municipal Act, 1956 as amended in 2011 stipulates that the relevant subjects stand transferred to the respective municipalities with functionaries partially placed at their disposal. There is no mention about transfer of funds. Moreover, partial transfer of functionaries also seems to be an untenable proposition. Thus, transfer of 3Fs to municipalities remained rather elusive. (para8.116)	Accepted. Action by: Finance &DoHUA
196	14.196	8.118	The Committee constituted under the Amended Act of 2011 to oversee the progress of devolution of 3 Fs has not met so far. As such the most important aspect of evaluation and monitoring remained unaddressed. (para8.118)	Accepted. Action by: Finance &DoHUA
197	14.197	8.121	In respect of property tax, the demand-collection ratio is worrisome. As a proportion of GSDP, property tax collection in Assam is 0.01 percent compared to 0.2 percent in India and 1.1 percent in OCED countries. (para8.121)	Accepted. Action by: DoHUA, Hill Areas& Welfare of Bodoland
198	14.198	8.122	There is enough scope to augment revenue without raising tax rate. (para8.122)	Accepted. Action by: DoHUA, Hill Areas& Welfare of Bodoland
199	14.199	8.123	In case of GMC, expenditure on service delivery has decelerated from 40 percent of revenue expenditure in 2019-20 to 25 percent in 2023-24. (para8.123)	Accepted. Action by: DoHUA
200	14.200	8.124	In case of other ULBs, expenditure on service delivered marginally increased from 29 percent of revenue expenditure in 2019-20 to 31	Accepted. Action by: DoHUA

			percent in 2023-24. (para8.124)	
201	14.201	8.125	There is an urgent need of expenditure compression in overheads so as to increase expenditure on service delivery. (para8.125)	Accepted. Action by: DoHUA
202	14.202	8.128	The vital parameters of transparency and accountability are severely undermined as audit of accounts is done partially. (para8.128)	Accepted. Action by: DoHUA
203	14.203	8.130	In the field of ARM, property tax is the most potent source of revenue for ULBs. Reassessment of properties should invariably be done at the expiry of every 5 years. (para8.130)	Accepted. Action by: DoHUA
204	14.204	8.131 - 8.139	Measures suggested for ARM. (paras8.131-139)	Accepted. Action by: DoHUA
205	14.205	8.142	To make the efforts of ARM result oriented, a target of collection may be fixed at the beginning of each year and review of performances done at the close of the year. (para8.142)	Accepted. Action by: DoHUA
206	14.206	8.143	Article 243 (ZC) of the Constitution kept schedule VI Areas of Assam outside the purview of 74 th Amendment Act. However, in spite of the exclusion factor, successive CFCs recommended a portion of their local body grant to the Excluded Areas also. (para8.143)	Accepted. Action by: Finance, DoHUA, Welfare of Bodoland& Hill Areas
207	14.207	8.144	Therefore, the SFCs beginning from First upto Fifth did not look into the affairs of Schedule-VI Areas being not covered by their TOR. (para8.144)	Accepted. Action by: Finance,DoHUA, Welfare of Bodoland& Hill Areas
208	14.208	8.146	The present Commission is mandated by its TOR to make recommendations on devolutions and grants-in-aid to local bodies of Excluded Areas. (para8.146)	Accepted. Action by: Finance
209	14.209	8.149	The size and dimension of Excluded Areas of Assam in depicted at para8.149.	Accepted. Action by: Finance, DoHUA Hill Areas& Welfare of Bodoland
210	14.210	8.156 & 8.157	The taxation powers of the ACs are governed by provisions contained under paragraphs 8 and 9 of the Sixth Schedule of the Constitution. (paras8.156, 157)	Accepted. Action by: Finance, DoHUA, Hill Areas& Welfare of Bodoland

211	14.211	8.158	The revenue account of the three ACs showed large and continuous revenue deficit from 2020-21 onwards. (para8.158)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
212	14.212	8.160 & 8.161	In the Excluded Areas through Panchayati Raj System did not exist, ULBs functioned in the same manner as in the General Areas. However, the Assam Municipal Act has been adopted by BTC alone. On the contrary, KAAC and DHAC have their own Acts and Rules. Moreover, they also retain the distinction between MB and TC. (paras8.160, 161)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
213	14.213	8.162	As of now, there are 45 ULBs in the Excluded Areas. (para8.162)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
214	14.214	8.163	The number of ULBs in Excluded Areas suddenly leap-frogged from existing 22 to 45 over a couple of years. Thereby, the ratio of population per ULB in Excluded Areas has dropped to 15000 as against 30000 in General Areas. This has not only escalated salary expenditure but resulted in accumulation of huge deferred liabilities. In future, the ACs must exercise utmost circumspection in creating new local bodies. (para8.163)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
215	14.215	8.164 & 8.165	The net budgetary position of ULBs in Excluded Areas during 2019-20 onwards showed budgetary surplus except in case of ULBs in KAAC. This is mainly due to substantial flow of funds under the dispensation of CFC and SFC. (para8.164, 165)	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
216	14.216	8.167	The deferred liabilities on account of arrears pay and terminal benefits claimed by KAAC and DHAC amounted to nearly Rs.59.71 crore of which Rs.34.73 crore relates to KAAC and Rs.24.98 crore to DHAC. The amount is proposed to be liquidated in five annual instalments of Rs.12 crores approximately per year. Accordingly, this amounts has been accommodated in the revenue estimates. (para8.167)	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
217	14.217	8.165	The BCR or the revenue gap of ULBs in Excluded Areas has been estimated at (-) Rs.421.83 crore for the 5 year period 2026-31. (para8.165)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland

218	14.218	8.170	The overall revenue gap of ULBs both in General and Excluded Areas has been estimated at (-) Rs.1230.75 crore for the period of 5 years commencing from 2026-27. The estimated gap of Rs.1230.75 is proposed to be covered by devolution recommended by the Commission. (para8.170)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
219	14.219	8.184	Apart from the devolution, the Commission has also recommended grants-in-aid to the ULBs of both General and Excluded Areas amounting to Rs. 2685.10 crores as per year-wise phasing and purpose of the grant shown at Table-8.39(para-8.183). In addition, a grant amounting Rs.61.82 crore is also recommended towards meeting liabilities of five schemes of ULBs at para 8.184.	Accepted. Action by: Finance, DoHUA, Hill Areas & Welfare of Bodoland
220	14.220	10.35	The Commission has recommended two addition items for PRIs a) Rural digitization end to end budgeting and accounting for 5 years amounting Rs.20 crore in total, b) Digital Panchayat Common Service Centre for 5 years of award period amounting to Rs.25 crore in total. (para 10.7a). Assignment of taxes and duties levied and collected by the State Government to Local Bodies have not been considered by the Commission. The net proceeds of State taxes have been determined by deducting the cost of collection from the gross proceeds. (para 10.35)	Accepted. Action by: Finance & P&RD
221	14.221	10.36	The DP has been created out of the net proceeds of State taxes amounting to Rs.15433.56 crore during the five year period 2026-31. (para 10.36)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland
222	14.222	10.38	The recommended DP has been kept at 6% of the projected net proceeds of the state taxes during 2026-31. (para 10.38)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland
223	14.223	10.39	Distribution of DP between General and Sixth Schedule Areas has been made at the ratio of 80.54% and 19.46% respectively after deduction of grant element. On this basis, the Commission recommended devolution of Rs.5468.05 crore for the General Areas and Rs. 1321.19 crore for the Sixth Schedule Areas. (para 10.39)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland

224	14.224	10.40	Rural-Urban bifurcation of the DP in General Areas has been made on the basis of population and density. The recommended amount of devolution is Rs.3924.88 crore for PRIs and Rs.1543.17 for ULBs. (para 10.40)	Accepted. Action by: Finance, DoHUA & P&RD
225	14.225	10.40	Rural-Urban bifurcation of the DP in General Areas has been made on the basis of population and density. The recommended amount of devolution is Rs.3924.88 crore for PRIs and Rs.1543.17 for ULBs. (para 10.40)	Accepted. Action by: Finance, DoHUA & P&RD
226	14.226	10.42	District-wise allocation of the DP in General Areas has been apportioned among the three tiers at the ratio of 20:20:60 respectively for the ZP, AP and GP. (para 10.42)	Accepted. Action by: Finance & P&RD
227	14.227	10.43	The share of each AP and GP has been determined on the basis of their respective population as per 2011 census. (para 10.43)	Accepted. Action by: Finance & P&RD
228	14.228	10.44	The urban part of the DP in General Areas amounting to Rs.1543.17 crore has been allocated among the ULBs on the basis of weighted average of four parameters. (para 10.44)	Accepted. Action by: Finance & DoHUA
229	14.229	10.45	Specific purpose grant recommended for the PRIs in General Areas is Rs.2905.47 crore. Purpose-wise and year-wise details at Table 10.2. (para 10.45)	Accepted. Action by: Finance & P&RD
230	14.230	10.46	Specific purpose grant recommended for the ULBs is Rs.1986.35 crore for the Municipal Boards and Rs.744.35 crore for GMC. (para 10.46)	Accepted. Action by: Finance & DoHUA
231	14.231	10.48	Devolution recommended to PRIs in General Area during the five year period 2026-31 is Rs.3924.91 crore and Rs.1604.11 crore to the ULBs as per year-wise phasing at Annexure-10.1. Release of funds against devolution shall be made in two equal installments in June and October each year. Release of 2 nd installment will be subject to utilization certificate of at least 50% of the 1 st installment. (para 10.48)	Accepted. Action by: Finance & P&RD
232	14.232	10.49 & 10.50	Specific purpose grant recommended directly to PRIs in General Areas is Rs.2905.40 crore for the five year period 2026-31 as per annual phasing at Table 10.2. In the same period, specific purpose grant recommended to ULBs in General Areas is Rs.1986.38 crore as per details in tables at 10.5 and para 14.218. Release of funds against specific purpose grant	Accepted. Action by: Finance, DoHUA & P&RD

			shall be made in two equal annual installments soon after receipt of proposal from the concerned DDOs. The release of 2nd installment will be subject to submission to UCs for at least 50% of the 1st installment. (para 10.49 and 10.50)	
233	14.233	8.184	Besides above, an additional grant for and amount of Rs.107.48 crore is recommended for works related to ULBs. Out of the total, Rs.61.82 crore is related to five liability schemes (para 8.184) and Rs.45.66 crore for fulfilling institution and capacity building need of the elected representatives and functionaries of ULBs. (table-10.6a)	Accepted. Action by: Finance & DoHUA
234	14.234	10.51	The share of DP allocated to Sixth Schedule Areas is Rs.1321.19 crore. The rural-urban bifurcation and Council-wise break-up of the bifurcated amount is shown at Table 10.21. (para 10.51)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
235	14.235	10.51 & 10.52	The rural share of the DP allocated to Sixth Schedule Areas amounting to Rs.1176.43 crore shall be distributed among the RLBs after retaining 20% for the Council. The inter-se distribution among RLBs shall be in proportion to their respective population as per 2011 census. (para 10.51 & para 10.52)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
236	14.236	10.53 & 10.54	The urban share of DP allocated to Sixth Schedule Areas amounting to Rs.144.76 crore has been distributed among the ULBs of the respective Councils based on population and area criteria. In case of ULBs in KAAC and DHAC, the allocated amount does not cover their revenue gap as assessed by the Commission. As such, Rs.277.07 crore has been recommended as deficit grant treated as additionality to the DP. (para 10.53 and 10.54)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
237	14.237	10.56	The amount recommended as devolution may be provided annually in the State budget under the relevant head of account. The release of funds shall be in two equal installments in June and October. (para 10.56)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
238	14.238	10.57	The specific purpose grant recommended by the Commission for the rural and urban local bodies shall be provided in the State budget under the relevant head of account. In the first installment 50% of the recommended amount may be released on receipt of proposal from the	Accepted. Finance, Hill Areas & Welfare of Bodoland

			concerned DDO. The release of 2nd installment will be subject to submission of UC for at least 50% utilization of the 1 st installment. (para 10.57)	
239	14.239	10.58	The devolution of fund to local bodies consists of mainly two components viz, (i) tax devolution to cover revenue gap, and (ii) specific purpose grant to PRIs and ULBs Fund is released after receipt of UC against the fund released earlier. Fund may be released to the DoHUA, P&RD and Finance who in their turn release directly to the Drawing and Disbursing officers as followed for the Local Bodies of General Areas as well as Sixth Schedule Areas. (para 10.58)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland
240	14.240	10.59	The present procedure of sanction and release of shared taxes is long and circuitous involving several Departments of Government of Assam. The 7 th ASFC recommends that the Finance Department of Govt. of Assam make budget provision and release the amounts due to PRIs and ULBs with the help of a software package (both SFC and CFC both general and Sixth Schedule Areas) which is similar to the practice followed by the Ministry of Finance, Government of India. (para 10.59)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland
241	14.241	10.60	The 7 th Assam State Finance Commission recommends that Finance Department, Govt. of Assam release fund to each tier of Local Bodies (PRIs, ULBs) as per their allocation recommended by the 7 th Assam State Finance Commission in both general and sixth schedule areas. (para 10.60)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland
242	14.242	12.41, 12.42 & 12.71	At the grass root level, the Gaon Sabha shall be the forum for conducting Social Audit of the Gaon Panchayats. Similarly, Ward Committee/Area Sabha may be given the responsibilities for Social Audit of Urban Bodies. Social Audit committee members can be drawn from among programme stakeholders. (paras 12.41, 12.42, 12.71)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland
243	14.243	12.08 & 12.09	The Commission recommends that the scope of the existing State Level Monitoring Committee headed by the Chief Secretary with Finance Secretary and Secretaries of concerned departments as members be enhanced to cover monitoring and utilization of State Finance	Accepted. Action by: Finance, DoHUA, P&RD, R&DM, Hill Areas & Welfare of Bodoland

			Commission grants as well. (para 12.08 & 12.09)	
244	14.244	12.10	The guidelines issued by Department of P&RD on monitoring and evaluation to be strictly followed by various committees from GP level to ZP level. (para 12.10).	Accepted. Action by: P&RD
245	14.245	12.44	Monitoring and Evaluation (M&E) at the Zila Parishad level should focus on ensuring accountability, improving efficiency, effectiveness, equity, and sustainability of development programs and schemes implemented at the district level. (para 12.44)	Accepted. Action by: Finance & P&RD
246	14.246	12.45	The Chief Executive Officer (CEO) and Chief Accounts Officer of Zilla Parishad should visit the Anchalik Panchayat once a month for overseeing the works and Accounts of Anchalik Panchayats.(para12.45)	Accepted. Action by: Finance & P&RD
247	14.247	12.46	At the Anchalik Panchayat level, the Executive Officer of Anchalik Panchayat along with his accounts and technical staff should visit at least 5 GPs every month to inspect ongoing works and also to check the accounts of GPs.(para12.46)	Accepted. Action by: Finance & P&RD
248	14.248	12.47	The Gram Panchayat Development Plan (GPDP)and all development schemes, should focus on ensuring accountability, transparency, efficient delivery of basic services, and inclusive development, with strong emphasis on participatory approaches involving all stakeholders and utilizing technology for improved oversight and service delivery.(para 12.47).	Accepted. Action by: Finance & P&RD
249	14.249	12.49	GPDP is required to ensure that all plans reflect local needs and priorities, fostering social justice and economic development. The process is needed to be followed in letter and spirit.(para 12.49).	Accepted. Action by: Finance & P&RD
250	14.250	12.50	Independent monitoring mechanisms, including engagement of Retired Government Officers and Academicians, or potential NGOs, should provide unbiased assessments of program implementation and outcomes.(para 12.50).	Accepted. Action by: P&RD
251	14.251	12.52	It is also recommended to involve NGOs and Self-Help Groups in Gaon Sabha. The involvement of such organization will certainly enhance the credibility of Gaon Sabha. (para 12.52)	Accepted. Action by: P&RD

252	14.252	12.53	Adherence to timely release and utilization of grants is required to be strictly monitored to ensure financial discipline and effective fund utilization to bring transparency in Financial Monitoring and Accountability. (para12.53)	Accepted. Action by: Finance, DoHUA, P&RD, Hill Areas & Welfare of Bodoland
253	14.253	12.55	Social Audit arrangements have mostly been ineffective because there is no legal provision for punitive action. States should enact legislation to facilitate social audit by the Gram Sabha. Social Audit committee members can be drawn from among programme stakeholders. Both facilitators and social audit committee members can be trained by social audit experts. (para 12.55)	Accepted. Action by: P&RD
254	14.254	12.59	It is recommended for organizing mass campaigns to increase public awareness about the meaning, scope, purpose and objectives of social audit. A team of Social Audit Experts in each district who are responsible for training Social Audit Committee Members (stakeholders) should be formed. (para 12.59)	Accepted. Action by: P&RD
255	14.255	12.63	There is a need to create and maintain a comprehensive database for the districts, encompassing manpower, buildings, equipment, and other relevant infrastructure for various sectors like health, welfare and people centric service delivery schemes. There is a need to develop strategies and plans to enhance the quality of services provided by various departments and initiatives at the district level. (para 12.63)	Accepted. Action by: P&RD, DoHUA, Hill Areas & Welfare of Bodoland
256	14.256	12.66	A Comprehensive single dashboard for Zila Parishad, Anchalik Parishad and Gaon Panchayat, likely referencing India's Panchayati Raj system which should include financial performance metrics, project implementation status, administrative data, and key performance indicators relevant to local governance and development. (12.66)	Accepted. Action by: P&RD
257	14.257	12.74 (i)	It is recommended that Department of P&RD through its monitoring & evaluation committee to closely monitor and check the status and compliance of the observations and any recommendation made by the Audit Authorities	Accepted. Action by: P&RD
258	14.258		Project Management software are required to be developed for each major schemes/projects in ULBs. {para 12.74(i)}	Accepted. Action by: DoHUA

259	14.259	12.74 (ii)	A Review Committee should be constituted in every ULB comprising all the Chairpersons of the Standing Committee of the ULB, Engineer of the ULB, Accountant, and Engineers from PWD both Roads and Buildings. The Committee should meet once in every three months to review overall progress on execution of all plans.{para 12.74(ii)}	Accepted. Action by: DoHUA
260	14.260	12.74 (iii)	At present in most of the MB/TCs in Assam Area Sabha has not been constituted as suggested by the Ministry of Urban Development. This commission suggests formation of 'Area Sabha' in all ULBs without further delay and to entrust, interalia, monitoring of schemes undertaken by ULBs through Social Audit by Area Sabha.{para 12.74(iii)}	Accepted. Action by: DoHUA
261	14.261	12.77	Maintenance and upgradation of the State Government Portals which have not been updated since a long time is required to be done on priority for providing adequate information on all schemes and projects, budget and availability of Funds for various schemes, various Notifications, Reports etc.(para 12.77)	Accepted. Action by: DoHUA
262	14.262	12.80	A comprehensive dashboard for municipal bodies should provide data across several key thematic areas, including political and administrative structure, finance, planning, citizen-centric governance, and delivery of basic services. (para 12.80)	Accepted. Action by: DoHUA, Hill Areas & Welfare of Bodoland
263	14.263	12.78	There is a need for physical verification of execution of works relating to MB/TC by technical personnel of Directorate of Municipal Administration. (para 12.78)	Accepted. Action by: DoHUA
264	14.264	12.79	The establishment and functioning of Area Sabhas are often outlined in amendments to municipal corporation acts, such as the Karnataka Municipal Corporations Act. The State Govt. of Assam may consider similar amendments in Assam Municipal Corporation Act. (para 12.79)	Accepted. Action by: DoHUA, Hill Areas & Welfare of Bodoland
265	14.265	12.83 (a)	Establishment of a centralized M&E cell for GMC which will have a Monitoring & Evaluation Cell with dedicated staff. The cell is to be responsible for tracking timelines, budgets, physical progress, and quality control.{para 12.83(a)}	Accepted. Action by: DoHUA

266	14.266	12.83 (b)	GMC to develop an Integrated Project Monitoring Dashboard to digitize and integrate all ongoing works into a single GIS-linked dashboard that include features like live status updates, worksite photos, budget tracking, contractor performance and citizen complaints related to the project. {para 12.83(b)}	Accepted. Action by: DoHUA
267	14.267	12.83 (c)	Strict Monthly and Fortnightly Progress Reporting Protocol to enforce a timeline-bound reporting schedule and the format to include physical progress, financial utilization, challenges, and mitigation steps. {para 12.83(c)}	Accepted. Action by: DoHUA
268	14.268	12.83 (d)	Deployment of Mobile App for Field Engineers will enable real-time geo-tagged progress updates, photo uploads, and site condition reports. {para 12.83(d)}	Accepted. Action by: DoHUA, Hill Areas & Welfare of Bodoland
269	14.269	12.83 (f)	Citizen can be engaged in monitoring by use of QR codes at project sites for citizens to view project details or give feedback and by introducing social audits for major community infrastructure projects. {para 12.83(f)}	Accepted. Action by: DoHUA, P&RD, Hill Areas & Welfare of Bodoland
270	14.270	12.83 (g)	There is a need for strengthening Inter-Departmental Coordination especially for multi-departmental projects. It is recommended for use of pre-work and post-work review formats to close coordination gaps. {para 12.83(g)}	Accepted. Action by: DoHUA
271	14.271	12.83 (h)	Third-Party Quality Audit (TPQA) is recommended to be carried out for all major civil works. {para 12.83(h)}	Accepted. Action by: DoHUA
272	14.272	12.97	There are different systems in place for implementation and monitoring of schemes in General and in Sixth Schedule Areas. The differences be narrowed down as far as possible. The model followed by KAAC is suggested for adoption by all autonomous councils. (para 12.97)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
273	14.273	12.100 (a)	The Principal Secretaries of the Autonomous Councils (ACs) should prepare a fixed time frame for implementation of schemes in time. {para 12.100(a)}	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland

274	14.274	12.100 (b)	The ACs should obtain administrative approval and sanction of expenditure of each approved project. {para 12.100(b)}	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
275	14.275	12.100 (c)	Tendering for all projects would be mandatory for ensuring transparency and competitive bidding. {para 12.100(c)}	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
276	14.276	12.100 (d) & 12.100 (e)	Autonomous Councils are to submit their proposal under CFC and SFC grant to Finance Department through the concerned line departments of the state for release of grants /funds [para 12.100(d)]. Finance/WB/Hill Areas Department need to fix monitorable targets (Physical and Financial) against each project before release of recommended funds to the ACs. {para 12.100(e)}	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
277	14.277	12.100(f)	The State Government should engage “Third Party Monitoring” for the projects sanctioned under SFC. {para 12.100(f)}	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
278	14.278	12.101	The concept of Gaon Sabha as recommended for General Areas also be followed in all villages in sixth schedule areas. NGOs and SHGs are also recommended to be incorporated in the M&E process. (para 101)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
279	14.279	12.102	Social audit is recommended to be done for the all schemes and Projects being implemented through the councils in the Sixth Schedule Areas. Third-Party Quality Audit (TPQA) is also recommended to be carried out for all major civil works executed in the areas of autonomous councils. (para 102)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
280	14.280	12.104	Dash Board giving all information as recommended for PRIs and ULBs in General Areas is also recommended for development for Sixth Schedule Areas and regular updated for better information of citizens and also for Transparency and Accountability. (para 104)	Accepted. Action by: Finance, Hill Areas & Welfare of Bodoland
281	14.281	13.90	The training need focused in Para 13.4 to 13.12 and the numerical strength of persons to be provided with training in various subjects are quite voluminous. The strength of academic staff besides, some critical staff has declined over the years in the institute. Towards effective delivery of the training needs,	Accepted. Action by: P&RD

			strengthening of Human Resource Structure in the GBSIPRD, HQs along with its Extension Training Centres/ District Panchayat Resource Centres are needed. The proposal placed in Para- 13.32 (table-13.11) for strengthening of staff therefore, is recommended for engagement. (para 13.90)	
282	14.282	13.91	Strengthening of institutional infrastructure and resource provisioning with a minimum budgetary allocation of Rs. 50 lakhs for each centre as proposed in Para 13.33 is considered necessary and recommended for allocation. (para 13.91)	Accepted. Action by: P&RD
283	14.283	13.92	The proposal for establishment of a state-of-the-art Multimedia Lab technology at the GBSIPRD Headquarters, along with Online Classroom facilities at selected ETCs and DPRCs is considered necessary for wider coverage of participants at time a time and hence recommended. (para 13.92)	Accepted. Action by: P&RD
284	14.284	13.93	Training Management Information System (TMIS) is an important tool of training management. The proposal placed for establishment and integration of Assam's Own Real-Time TMIS with existing databases as placed in Para13.38 is recommended. (para 13.93)	Accepted. Action by: P&RD
285	14.285	13.94	ISO 9001 certification assumes high importance towards ensuring training quality management. The proposal of ISO 9001 certification placed for institutionalization of quality standards in GBSIPRD along with its ETCs, and DPRCs with a view to ensure uniformity in training quality is considered necessary and hence recommended. (para 13.94)	Accepted. Action by: P&RD
286	14.286	13.95	Enhancement of standard and improvement of training quality demands collaboration with leading public universities and Research Institutions within and outside the state. The proposal placed for formalization of such collaboration as placed by GBSIPRD towards ensuring academic rigour, pedagogical diversity, and contextual relevance is a need of time and hence the Commission recommend the proposal. (para 13.95)	Accepted. Action by: P&RD
287	14.287	13.96	The estimated cost proposed for different	Accepted.

			interventions for upgradation of existing infrastructure and intervention in capacity building bears merit for consideration for the purpose of effective delivery of the training activities in GBSIPRD along with its ETCs and DPRCs. The amount stands at Rs.71.70 crore for 5 years (table-13.12). The Commission in due consideration of the merit of the proposal recommend the amount under special purpose grant. (para 13.96)	Action by: P&RD
288	14.288	13.97	The training need of elected municipal representatives and functionaries has been assessed. (para 13.97)	Accepted. Action by: DoHUA & Hill Areas
289	14.289	13.98	The state as of now does not have any training institute for the purpose of capacity building of the elected representatives and the functionaries engaged in the ULBs. With urban units and their activities increasing over time, it is considered necessary that state create its own training infrastructure to train elected representative and functionaries with urban development programmes and in the acquisition of advanced skill of effective planning, implementation and monitoring of urban development activities. Towards fulfilling the given institutional gap, the infrastructure and capacity development plan, the proposal submitted by DoHUA, is revised and the necessary recommendations drawn are as provided.(para 13.98)	Accepted. Action by: DoHUA & Hill Areas
290	14.290	13.99	The training module designed is found to be aligned with national platforms such as iGOT Karmayogi platform and the National Urban Learning Platform (NULP). This alignment is to ensure the continuity and scalability of the capacity-building initiatives, embedding a national standard into the local training delivery and hence is recommended for implementation. (para 13.99)	Accepted. Action by: DoHUA
291	14.291	13.100	The plan for decentralized the delivery of training and institutionalized urban capacity building through four zonal training centers located in Dibrugarh, Silchar, Tezpur, and Rangia is reviewed. The proposed plan is considered much bigger compared to the size (numerical strength) of the clients for capacity building (elected representatives and	Accepted. Action by: Finance &DoHUA

			functionaries of ULBs). In place, one capacity building institution located in the capital city is considered enough to cater to the training need all type of the municipalities of the state. A sum of Rs.19.43 crore in total as establishment grant is recommended (table-13.18). The recommended amount is to take care of the cost on building infrastructure, basic amenities, hostel / guest house, digitally enabled conference/classrooms, campus wall and drainage and landscaping cost. (para 13.100)	
292	14.292	13.101	The establishment of the proposed CB institute for urban development is to take time (4 to 5 years) to become a physically reality. Till the institute physically becomes ready, the CB activities have to continue in the state from the rented premise. In this consideration, recurring grant component comprising manpower cost including faculty, training aids and building rent at a total cost of Rs.11.63 crores is estimated for five years (2026-31) with annual phasing. The same is recommended (table-13.18). (para 13.101)	Accepted. Action by: Finance & DoHUA
293	14.293	13.102	The delivery of the CB activities involves cost on organizing and conducting them systematically. Under the component, three CB activities have been considered and recommended namely; training activities, IEC and awareness activities and exposure visit activities. A total sum of Rs.14.60 crore has been estimated for FY 2026-31. (table-13.18) with annual phasing and recommended for carrying out CB activities of the municipal representatives and functionaries in the state. (para 13.102)	Accepted. Action by: Finance & DoHUA
294	14.294	13.103	The total cost estimated and recommended for three components amounts to Rs.45.60 crore in total for FY 2026-31. The annual phasing for FY 2026-27, 2027-28, 2028-29, 2029-30 and 2030-31 works at Rs.8.90 crore, Rs.9.00 crore, Rs.9.10 crore, Rs.9.20 core and Rs.9.30 crore respectively (table-13.18). (para 13.103)	Accepted. Action by: Finance & P&RD
295	14.295	13.104	The proposal for establishing CB infrastructure in KAAC areas is not found necessary and hence not recommended. (para 13.104)	Accepted. Action by: Finance & Hill Areas

N.B. : - For index of abbreviation used – please see **Annexure-I**.

Implementation of the Commission's recommendations requires:-

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

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



(Smt. Ajanta Neog)
Finance Minister, Assam

Dated: 12-02-2026
Dispur, Guwahati-06.

LIST OF ABBREVIATION

3Fs	Fund, Function & Functionaries
AC	Autonomous Council
AP	Anchalik Panchayat
ASFC	Assam State Finance Commission
ATR	Action Taken Report
BCR	Balance from Current Revenue
BTC	Bodoland Territorial Council
C&AG	Comptroller & Auditor General
CAGR	Compounded Annual Growth Rate
CEO	Chief Executive Officer
CFC	Central Finance Commission
DDO	Drawing and Disbursing Officer
DHAC	Dima Hasao Autonomous Council
DMA	Directorate of Municipal Administration
DOHUA	Department of Housing and Urban Affairs
DP	Divisible Pool
DPR	Detail Project Report
DPRC	District Panchayat Resource Centre
DRDA	District Rural Development Agency
EO	Executive Officer
ETC	Extension Training Centres
FC	Finance Commission
FY	Financial Year
GDP	Gross Domestic Product
GIS	Geographic Information System
GMC	Guwahati Municipal Corporation
GMDA	Guwahati Metropolitan Development Authority
GOA	Government of Assam
GOI	Government of India
GP	Gaon Panchayat
GPDP	Gram Panchayat development Plan
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HAD	Hill Areas Department
HQ	Head Quarter
IEC	Information, Education and Communication
KAAC	Karbi-Anglong Autonomous Council
LBs	Local Bodies
LPCD	Litre Per Capita per day
M&E	Monitoring and Evaluation

MB	Municipal Board
MC	Municipal Corporation
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MoHUA	Ministry of Housing and Urban Affairs
NGO	Non Government Organization
NSAP	National Social Assistance Programme
O&M	Operation and Maintenance
OSR	Own Sources of Revenue
P&RDD	Panchayat & Rural Development Department
PD	Project Director
PHE	Public Health Engineering
PIU	Project Implementation Unit
PMAY	Pradhan Mantri Awas Yojana
PMAY-G	Pradhan Mantri Awas Yojana- Gramin
PMU	Project Management Unit
PRIs	Panchayati Raj Institutions
PWD	Public Works Department
R&DM	Revenue and Disaster Management
RGSA	Rashtriya Gram Society Abhijan
RLBs	Rural Local Bodies
SC	Scheduled Caste
SDRF	State Disaster Response Fund
SFC	State Finance Commission
SHGS	Self Help Groups
SIPRD	State Institute of Panchayat and Rural Development
SPV	Special Purpose Vehicles
ST	Scheduled Tribe
SWM	Solid Waste Management
TC	Town Committee
TOR	Terms of Reference
TVDC	Tribal Village Development Council
UC	Utilization Certificate
ULBs	Urban Local Bodies
VCDC	Village Council Development Committee
VDC	Village Development Council
ZP	Zilla Parishads
