

## **Issues on which detailed Notes are required.**

1. Status of setting up of SFCs – award periods of SFCs – principles laid down by SFCs for assignment of taxes/devolution/grants-in-aid to PRIs and ULBs – implementation of SFC recommendations – recommendation not accepted-reasons there for.
2. Details of transfers made to PRIs/ULBs before the setting up of SFCs - Growth rate of such transfers – amounts recommended by SFCs under different categories of transfers (such as assignments of taxes, devolution, grants-in-aid) – actual transfers effected –difference between the projected amount for each year based on the average growth rate (in the previous five years) and amounts recommended by SFCs for the same functional responsibilities.
3. Details of additional functional responsibilities assigned to PRIs/ULBs consequent on 73<sup>rd</sup>/74<sup>th</sup> amendment-Expenditure incurred by State Government on the functions before such transfers –Growth rate of such expenditure in five years before such transfer-Resources transferred to PRIs /ULBs to carry out the additional responsibilities – transfer of man power from the State to PRIs/ULBs for such functions/ adequacy of transfer of resources compared to responsibilities – approach of SFCs on the issue – recommendations by SFCs – financial implications thereof for the State Government.
4. The impact on the Consolidated Fund of the State on account of implementation of SFC recommendations details of recommendations – annual financial implication of accepting each of the recommendations – efforts made to raise revenues to meet the additional requirement – results thereof.
5. Status of implementation of EFC recommendations – Efforts made to raise resources of Local Bodies for pursuance and results thereof-Utilisation of grants recommended by EFC-Arrangements for maintenance of accounts of Village level Panchayats and Intermediate level Panchayats-Creation of data base relating to the finances of local bodies-Arrangements made for audit of Panchayat and Urban Local Bodies and status thereof.
6. Market borrowing by local bodies- whether permitted – If so, borrowings and outstanding liabilities during the last five years may be furnished.