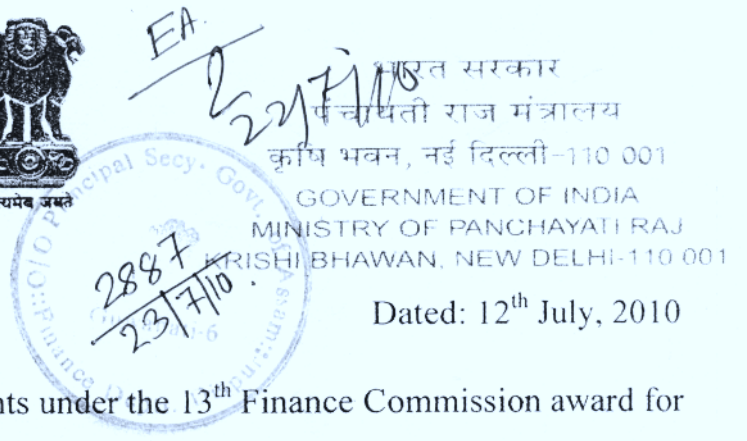


ए.एन.पी. सिन्हा, आई.ए.एस.
सचिव
A.N.P. SINHA, I.A.S
SECRETARY
Tel : 011-23074309
Fax : 011-23389028



मन्त्रयवेव प्रथमे



भारत सरकार
पंचायती राज मंत्रालय
कृषि भवन, नई दिल्ली-110 001
GOVERNMENT OF INDIA
MINISTRY OF PANCHAYATI RAJ
KRISHI BHAWAN, NEW DELHI-110 001

D.O. No. 11019/704/08-Pol-2(P&J)

Dated: 12th July, 2010

Subject: Preparatory action for availing grants under the 13th Finance Commission award for the PRIs.

Dear

Kindly refer to my letter of even no. dated 14th May, 2010 (copy enclosed) on the subject.

2. I had drawn your attention to the fulfillment of certain conditions by 31st March, 2011 for drawl of the Performance Grant component of the award w.e.f. 2011-12 and requested to formulate a time bound action plan within a month. These performance conditions include:

- (i) Adoption of accounting framework & codification pattern consistent with the Model Accounting System circulated for Panchayats vide our letter dt. 2.10.09;
- (ii) Preparation of supplement in the State Budget document for PRIs;
- (iii) Adoption of 8 data base formats;
- (iv) C&AG to be given TG&S for audit of PRIs;
- (v) Appointment of independent local body Ombudsman or bringing the requisite functions under the jurisdiction of Lok Ayukata;
- (vi) Electronic transfer of funds to PRIs within 5 days: Mechanism suggested in our letter dated 23.2.10 in this regard refers;
- (vii) Prescribing qualifications of members of SFCs;
- (viii) Enabling local bodies to levy property tax;

3. Since most of these conditions would require legislative measures or inter-departmental decisions and would be time consuming, I would request once again that the requisite action plan may be formulated immediately and shared with us.

With regards,

Yours sincerely,

(A.N.P. Sinha)

Chief Secretaries, All States/UTs.

Copy to: Principal Secretary, Deptt. of Panchayati Raj/Finance/Planning/Urban Development, All States/UTs.

RO(MS)
23/7/10
22/99
26/7/10

No. 11019/704/08-Pol.2
Government of India
Ministry of Panchayat Raj

Krishi Bhawan,
New Delhi-110001
Dated: 14th May, 2010

From: A.N.P. Sinha,
Secretary

To: Chief Secretaries,
All States.

Subject: Preparatory action for availing grants under the 13th Finance Commission (13th FC) award.

Sir,

I am writing this to draw your kind attention to the preparatory steps to be taken for drawl of grant for the Panchayati Raj Institutions (PRIs), based on the acceptance by the Union Government of the 13th FC award for the period 2010-11 to 2014-15.

2. As you are aware, the 13th FC has, in a major departure from the past, recommended a percentage of the divisible pool of resources for the local bodies, instead of a mere lump sum grant. Moreover, grants for the local bodies have two components - a basic grant and a performance grant. Although actual figures would depend on the revenue buoyancy, estimated grants for the PRIs are as follows. State-wise share of grant is given in Annex-I & II.

(Rs. in crore)

Sl. No	Particulars	10-11	11-12	12-13	13-14	14-15	10-15
1.	General Basic Grant	5870.6	6808.0	7957.0	19427.6	11162.2	41225.4
2.	General performance Grant	0	2327.6	5460.6	6440.8	7597.4	21826.4
3.	Total General Area Grant	5870.6	9135.6	13417.6	25868.4	18759.6	63051.8
4.	Special Area basic Grant	160	160	160	160	160	798
5.	Special Area Performance Grant	0	80	160	160	160	559
6.	Total Special Area Grant	160	239	319	319	319	1357

3. Although the 13th FC has not made any specific recommendations on the use of FC Grant, it may be kept in mind that the PRIs cannot function effectively in the absence of proper manpower and infrastructure like office buildings, ICT (e-Panchayat) etc. With increasing devolution of powers and responsibilities to PRIs, these are needed all the more. e-Panchayat infact has the potential to revolutionize PRIs as the symbol of modernity & efficiency and induce mass ICT culture. While adequate funds are available under various plan schemes for development purposes, limited funds are available to meet expenses on manpower, infrastructure, ICT etc. The States may, therefore, consider advising the Panchayats to use 13th FC grants for filling such critical gaps on priority.

4. Analysis of information furnished to the 13th FC reveals that the States vary widely in approach to transferring funds to the various tiers of PRIs. Given the needs of manpower and infrastructure of the GPs which are at the cutting edge, **it is desirable that atleast 70% of the grants go to GPs.**

5. Detailed guidelines on release of grants would be issued by Ministry of Finance separately. However, for availing the performance grants from the year 2011-12, it is necessary that States initiate preparatory steps immediately for meeting the conditionalities well in time. Failure to meet all the conditions will deprive non-compliant States of the performance grant, which will get re-distributed in the manner defined by the 13th FC. **More importantly, implementation of these conditions would enhance efficiency, transparency and accountability of the PRIs and it would thereby serve the long term interest of the PRIs and the States.**

6. As implementation of some of the conditions also involves policy decisions, legislative measures and institutional mechanism at the State level, I had discussed the matter with the State PR Secretaries on 23rd April, 2010. The following major action points need to be pursued:

(1) Finance, Accounts & Budget

The condition encompasses following sub-conditions:

Sub-condition (a): The PRIs are to adopt an accounting framework and codification pattern consistent with the Model Panchayat Accounting System. To demonstrate compliance with this condition, the States are to certify that this has been done.

Suggested course of action: MoPR has already circulated the Model Accounting System for the PRIs containing Formats, Guidelines and list of codes to the States on 2nd October, 2009. Implementation of the PRIAsoft accounting software is also under discussion with the States. Moreover, a User Manual and a Training Manual are under preparation. The States should ensure that their Accounting/Finance rules and framework are consistent with the Mode.

Sub-condition (b): The States are to prepare a supplement to the budget documents for the Local Bodies. This supplement should show details of plan and non-plan wise classification of transfers separately for all tiers of PRIs from major head to object head, including details of funds transferred directly to the PRIs outside the State budget.

Suggested course of action: The system already followed by Karnataka, Kerala, etc could be adopted with suitable modifications. Consultations may be held with the State Finance and other Departments for operationalising this condition.

Sub-condition (c): The 8 data base formats developed by C&AG are to be adopted. Copies of the formats are at Annex-III(1-8).

Suggested course of action: These data base formats are different from the formats contained in the Model Panchayat Accounting System and relate to compilation of information on funds received from CFC/SFC/other sources; income from own sources; details of revenue & expenditure; financial progress of various programmes/schemes; expenditure profile of PRIs; physical progress of works undertaken under funds allotted by CFC/SFC, etc; physical progress of various schemes/programmes and share of revenue transfers to PRIs in State Revenue Expenditure. Evidently such information would be necessary for higher level monitoring & management decisions. However, MoPR would request for specific feedback from your State on the need for simplification/improvement of these formats.

(2) Audit

Condition: The States are to put in place an audit system and the C&AG is to be given TG&S over the audit. Annual Technical Inspection Report of C&AG and Annual report of the Local Fund Audit should be placed before the State Legislature. Certification from the C&AG will demonstrate compliance with this condition.

Suggested course of action: 19 States have already entered into TG&S with C&AG. Remaining States may consult the State AGs to work out the modalities.

(3) Ombudsman

Condition: The States should put into place an independent local body Ombudsman for looking into complains of corruption and mal- administration against the functionaries of local bodies (both elected and officials) at least in all Municipalities and Zila Parishads. Relevant legislations are to be passed and notified.

Alternative to the condition: In case such functions fall under the jurisdiction of State Lok Ayukata, the State may continue with the arrangement. Self certification by the State will demonstrate compliance with this condition.

Suggested course of action: The provisions relating to the Ombudsman in the Model Panchayat Act circulated by MoPR may be adopted with suitable modifications.

(4) Transfer of funds

Condition: The States must put in place a system to electronically transfer grants to the local bodies within five days of their receipt from the Centre. Wherever this is not possible due to lack of banking infrastructure, the States must put in place alternative channels of transmission so that funds are transferred within ten days of their receipt. Self-certification by the States with a description of the arrangements in place will demonstrate compliance with this condition.

Suggested course of action: MoPR has already circulated a framework on 'Efficient Financial Management System and Online Transfer & Tracking of Funds' vide its letter No.N-11019/125/2009-Pol.I dated 23.2.2009. Consultations may be held with the Banks for operationalising this. This also entails giving unique codes to the Panchayats. This facility is available in the National Panchayat Directory of MoPR portal.

(5) State Finance Commissions (SFCs)

Condition: The States must prescribe through an Act the qualifications of persons eligible for appointment as members of the SFC consistent with Article 243I (2) of the Constitution. The passage of relevant legislation and its notification will demonstrate compliance with this condition.

Suggested course of action: Relevant Provisions of the Model Panchayat Act and guidelines on SFC issued by MoPR vide letter No. N-38012/3/TFC/2008 dated 27th April, 2009 dated may also be referred to for implementing this condition.

(6) Levy of Property Tax

Condition: All the local bodies should be fully enabled to levy property tax, including tax on all types of residential and commercial properties and any hindrances in this regard must be removed. Self-certification by the States will demonstrate compliance with this condition.

Suggested course of action: The States which have not enabled Panchayats in this regard, need to change their law/policy/instructions.

(7) Property Tax Board

Condition: The States must constitute a State level Property Tax Board, which will assist all Municipalities in the State to put in place an independent and transparent procedure for assessing property tax.

Suggested course of action: It is suggested that the same Board could also cater to the needs of the PRIs.

(8) Service Delivery Benchmarks

Condition: The States must gradually put in place standards for delivery of all essential services provided by the local bodies. For a start, the States must notify or cause all the Municipalities to notify the service standards for four services -water supply, sewerage, storm water drainage, and solid waste management based on the 'Handbook on Service level Benchmarks' published by the Ministry of Urban Development. The fact of publication of a Notification in the State gazette in this regard will demonstrate compliance with this condition.

Suggested course of action: While this condition is applicable to the ULBs only, the aforesaid provision could be extended to the PRIs also in phases. MoPR would frame Model Benchmarks for the service level for the PRIs.

(9) Disaster Management

Condition: All Municipal Corporations with a population of more than 1 million (2001 census) must put in place a fire hazard response and mitigation plan for their respective jurisdictions. Publication of these plans in the respective State Gazettes will demonstrate compliance with this condition.

Suggested course of action: While this condition is applicable to the ULBs only, the disaster prone Panchayats could also put in place a disaster response and mitigation mechanism in due course.

Special Areas Performance Grant:

7. In respect of areas covered by V and VI Schedules and areas exempted from the purview of Part-IX and IX-A of the Constitution, the performance grant is to be released contingent on States meeting the following conditions:

- a. If the agencies concerned are Panchayats, they have to meet the conditions at (1), (2), (3) and (6) above.
- b. If the agency concerned is not a Panchayat, it should maintain accounts up to date as per the instructions in force.
- c. At least district level functionaries should be brought under the Ombudsman.


8. A folder (copy enclosed) containing extracts of the conditions of the 13th FC for drawl of performance grant, relevant provisions in the Model Panchayat Act and relevant advisories issued by MoPR was given to the State PR Secretaries in the

meeting of 23rd April, 2010. These documents would facilitate formulation of strategy and action plan for implementing the conditionalities.

9. **The 13th FC has further made important recommendations as at Annex-IV for empowering PRIs and making them more responsible and accountable. These also need to be followed up pro- actively.**

10. While the Central Government will take action on the items falling within its purview, the States need to formulate a time bound action plan within a month for complying with the conditions for drawl of the performance grant. A copy of the action plan may also be furnished to us. I assure you of all help from MoPR in sorting out issues, if any.

Yours faithfully,


(A.N.P. Sinha)

Copy to: Principal Secretary, Deptt. of Finance/Planning/Panchayati Raj/Urban Development, All States.

Copy for information to: 1. Principal Secretary to PM.
2. Cabinet Secretary.
3. Secretary, Ministry of Urban Development.

State wise Share of General Area Basic Grant and Performance Grant

Annex - I

(Rs. In Crore)

Sl No	States	% Share PRI	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2010-2015 (Total)	
			BG	PG	BG	PG	BG	PG	BG	PG	BG	PG	BG	PG
1	Andhra Pradesh	6.066	486.6	0	564.3	193.0	659.56	452.6	781.5	533.9	925.3	629.79	3417.3	1809.3
2	Arunachal Pradesh	0.318	25.53	0	29.6	10.1	34.577	23.74	40.94	27.95	48.461	32.965	179.1	94.8
3	Assam	1.831	146.9	0	170.3	58.2	199.13	136.7	235.9	161.1	279.26	190.08	1031.6	546.1
4	Bihar	5.750	461.3	0	535.0	182.9	625.31	429.1	740.9	506.1	877.15	597.06	3239.6	1715.2
5	Chhattisgarh	1.939	155.6	0	180.4	61.7	210.87	144.7	249.8	170.7	295.77	201.34	1092.4	578.4
6	Goa	0.105	8.4	0	9.8	3.3	11.393	7.823	13.49	9.24	15.96	10.868	59.0	31.2
7	Gujrat	2.708	217.2	0	251.9	86.1	294.42	202.1	348.8	238.3	413.04	281.13	1525.4	807.7
8	Haryana	1.261	101.2	0	117.4	40.2	137.17	94.09	162.5	111	192.4	130.96	710.7	376.2
9	Himachal Pradesh	0.646	51.87	0	60.2	20.6	70.354	48.3	83.34	56.93	98.687	67.128	364.4	192.9
10	Jammu & Kashmir	1.066	85.49	0	99.2	33.9	115.93	79.52	137.4	93.84	162.56	110.69	600.5	317.9
11	Jharkhand	1.760	141.3	0	163.7	56.0	191.38	131.3	226.8	154.9	268.53	182.72	991.7	525.0
12	Karnataka	5.228	419.4	0	486.4	166.3	568.49	390.1	673.5	460.1	797.44	542.77	2945.3	1559.2
13	Kerala	2.263	181.6	0	210.6	72.0	246.04	168.9	291.5	199.2	345.21	234.97	1274.9	675.0
14	Madhya Pradesh	4.775	383.1	0	444.2	151.9	519.17	356.3	615.1	420.3	728.32	495.69	2689.9	1424.1
15	Maharashtra	6.382	512	0	593.8	203.0	693.97	476.2	822.2	561.7	973.52	662.6	3595.5	1903.5
16	Manipur	0.254	20.38	0	23.7	8.1	27.656	19	32.75	22.34	38.791	26.419	143.2	75.8
17	Meghalaya	0.363	29.14	0	33.8	11.5	39.484	27.15	46.81	32	55.405	37.733	204.7	108.4
18	Mizoram	0.234	18.76	0	21.8	7.4	25.447	17.46	30.15	20.6	35.68	24.287	131.8	69.8
19	Nagaland	0.354	28.45	0	32.9	11.3	38.516	26.45	45.63	31.16	54.019	36.758	199.5	105.6
20	Orissa	3.007	241.3	0	279.8	95.7	326.97	224.4	387.4	264.7	458.73	312.2	1694.2	897.0
21	Punjab	1.306	104.7	0	121.5	41.5	141.95	97.44	168.2	114.9	199.17	135.54	735.6	389.4
22	Rajasthan	4.571	366.7	0	425.3	145.4	497.08	341.1	588.9	402.3	697.28	474.6	2575.2	1363.4
23	Sikkim	0.214	17.16	0	19.9	6.8	23.274	15.98	27.61	18.84	32.642	22.288	120.6	63.9
24	Tamil Nadu	3.579	287.1	0	333.0	113.8	389.16	267.1	461.1	315	545.95	371.58	2016.3	1067.5
25	Tripura	0.340	27.28	0	31.6	10.8	37.022	25.35	43.82	29.97	51.881	35.343	191.7	101.5
26	Uttar Pradesh	11.360	911.3	0	1056.9	361.4	1235.2	847.7	1464	999.9	1732.8	1179.3	6399.6	3388.3
27	Uttarakhand	0.686	54.99	0	63.8	21.8	74.575	51.2	88.34	60.36	104.6	71.172	386.3	204.5
28	West Bengal	4.810	385.9	0	447.5	153.0	523.02	358.9	619.7	423.4	733.7	499.35	2709.7	1434.6
	Total	73.176	5871	0	6808.1	2327.6	7957.1	5461	9428	6441	11162	7597.3	41225.6	21826.4

* Note: BG= Basic Grant
PG= Performance Grant

7

Aggregate Special Areas Grant

	2001 Population (in lakhs)				Rs. crore					
	Scheduled Areas	Excluded Areas	Total	%age Pop	2010-11	2011-12	2012-13	2013-14	2014-15	Total
Andhra Pradesh	29.28	0.00	29.28	3.67	5.86	8.78	11.71	11.71	11.71	49.77
Assam	0.00	36.38	36.38	4.56	7.28	10.91	14.55	14.55	14.55	61.84
Chhattisgarh	105.45	0.00	105.45	13.21	21.09	31.64	42.18	42.18	42.18	179.27
Gujarat	72.11	0.00	72.11	9.03	14.42	21.63	28.84	28.84	28.84	122.59
Himachal Pradesh	1.37	0.00	1.37	0.17	0.27	0.41	0.55	0.55	0.55	2.33
Jharkhand	174.97	0.00	174.97	21.92	34.99	52.49	69.99	69.99	69.99	297.45
Madhya Pradesh	132.55	0.00	132.55	16.60	26.51	39.77	53.02	53.02	53.02	225.34
Maharashtra	39.39	0.00	39.39	4.93	7.88	11.82	15.76	15.76	15.76	66.96
Manipur	0.00	8.82	8.82	1.10	1.76	2.65	3.53	3.53	3.53	15.00
Meghalaya	0.00	22.99	22.99	2.88	4.60	6.90	9.20	9.20	9.20	39.08
Mizoram	0.00	8.89	8.89	1.11	1.78	2.67	3.55	3.55	3.55	15.11
Nagaland	0.00	19.90	19.90	2.49	3.98	5.97	7.96	7.96	7.96	33.83
Orissa	107.99	0.00	107.99	13.53	21.60	32.40	43.20	43.20	43.20	183.58
Rajasthan	18.17	0.00	18.17	2.28	3.63	5.45	7.27	7.27	7.27	30.89
Tripura	0.00	12.16	12.16	1.52	2.43	3.65	4.87	4.87	4.87	20.68
West Bengal	0.00	7.91	7.91	0.99	1.58	2.37	3.16	3.16	3.16	13.44
All States	681.28	117.04	798.32	100	159.66	239.50	319.33	319.33	319.33	1357.14

- Notes: 1. Scheduled Areas are areas listed under schedules V & VI of the Constitution.
2. Excluded Areas are areas exempted under Article 243M from the purview of Part IX and IX A of the Constitution.
3. The sum of Rs. 1357.14 crore includes both the basic and performance components of the Total Special Areas Grant.
Source Basic Data: Ministry of Home Affairs, Ministry of Panchayat Raj, State Governments and Census 2001

DATABASE ON FINANCES OF PRIs/ULBs

Year.....Month.....

Profile of Income from Own Sources

Format - 2

Code No of ZP/ BP/ GP/ CMC/ TC/MC	Name of ZP/ BP/ GP/ CMC/ TC/MC	Panchayat Tax/ Corporation Tax/ Professional Tax/ Property Tax	Irrigation Tax from Tube wells/ Water Tax	Income from Hats/ Bazars/ Fish Ponds/ Cattle/ Fairs/ Markets/ Slaughter houses	Income from other sources Rents/Lease/Toll/Fees	Total Income	Target	Collection	15 as % of 15	Balance	Target	Collection	12 as % of 11	Balance	Target	Collection	16 as % of 15	Balance	Target	Collection	20 as % of 19	Balance	
							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6 as % of 5	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Grand Total																							

O/o the Comptroller & Auditor General of India | 2003

DATABASE ON FINANCES OF PRIs/ULBs

Year.....Month.....

Details of Revenue & Expenditure

Format -- 3

Code No of ZP/ BP/ GP/ CMC/ TC/ MC	Name of ZP/ BP/ GP/ CMC/ TC/ MC	Own Tax Revenue Rs.	Own non- tax revenue Rs.	Other Revenue Rs.	State Govt. grants Rs.	Central Govt. grants Rs.	Total Revenue	Expenditure on *core services Rs.	Expenditure on non-core services Rs.	Total expenditure Rs.
1	2	3	4	5	6	7	8	9	10	11

*Core services include Drinking water supply, Rural Sanitation, Street Lightening, Primary Education, Primary Health care Hospitals, Housing Public Transportation and Rural Roads.

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(4)

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DATABASE ON FINANCES OF PRIs/ULBs

Format - 4

Year.....Month.....

Financial Progress of Programmes/ Schemes

Code No of ZP/ BP/ GP/ CMC/ TC/ MC	Name of ZP/ BP/ GP/ CMC/ TC/ MC	Name of Scheme/Pro gram	Opening balance as on 1 st April	Receipts			Expenditure	Target of utilization	Funds utilized	% utilization	Closing Balance	
				Centre's share	State's share	Total						
1	2	3	4	5	6	7	8	9	10	11	12	13
Grand Total												

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DATABASE ON FINANCES OF PRIs/ULBs

Year.....Month.....

Format - 6

Physical Progress of Funds Allocated by CFC/SFC

Details of Works Executed (each work to be listed separately)						
Code No of ZP/ BP/ GP/ CMC/ TC/ MC	Name of ZP/ BP/ GP/ CMC/ TC/ MC	Name of Scheme/Pro gram	Name of work	Target	Percentage of completion	Reasons for shortfall in completion of target
1	2	3	4	5	6	7

-14-

Annex - III (7)

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DATABASE ON FINANCES OF PRIs/ULBs

Year.....Month.....

Format - 7

Physical Progress of Programmes/Schemes

Code No of ZP/ BP/ GP/ CMC/ TC/ MC	Name of ZP/ BP/ GP/ CMC/ TC/ MC	Annual Target	Completion status	% Completion	Balance work if any	Reasons for shortfall in completion of targets
1	2	3	4	5	6	7

DATABASE ON FINANCES OF PRIs/ULBs

Year.....Month.....

Format - 8

Share of Revenue Transfers to PRIs/ULBs in State Revenue Expenditure

Each Tier of PRIs/ ULBs	Actual Previous Year 200...-200...		Budget Estimates Current Year 200...-200...		Revised Estimates Current Year 200...-200...		Actuals Current Year 200...-200...					
	Revenue Exp. Of State Govt.	Devolutions on PRIs/ ULBs	3 as % of 2	Revenue Exp. Of State Govt.	Devolutio ns on PRIs/ ULBs	6 as % of 5	Revenue Exp. Of State Govt.	Devolutio ns on PRIs/ ULBs	9 as % of 8	Revenue Exp. Of State Govt.	Devolutio ns on PRIs/ ULBs	12 as % of 11
1	2	3	4	5	6	7	8	9	10	11	12	13
Grand Total												

Important recommendations of 13th FC for empowering PRIs and making them more responsible and accountable

- (i) The States may appropriately allocate a portion of share of the general basic and performance grants, to the 'excluded areas' also in proportion to their population. This allocation will be in addition to the special area basic and performance grants.
- (ii) The States should appropriately strengthen their local fund audit departments through capacity building as well as personnel augmentation to enable them to undertake the increased volume of audit work.
- (iii) The Local bodies must be encouraged to fully exploit not only the taxation powers such as property tax and profession tax, but also recover at least maintenance costs for services like water supply, solid waste management and sewerage. Where construction of a road has led to tangible commercial benefits, a suitable user charge could be considered.
- (iv) The States should incentivise revenue collection by the local bodies through methods such as mandating some or all local taxes as obligatory at non-zero rates of levy; by deducting deemed own revenue collection from transfer entitlements of local bodies or through a system of matching grants.
- (v) To buttress the accounting system, the finance accounts should include a separate statement indicating head-wise details of actual expenditures under the same heads as used in the budget for the local bodies. The changes be brought into effect from 31 March 2012
- (vi) The Central and the State Governments should issue executive instructions that their respective departments pay appropriate service charges to the local bodies for services like street lighting and roads. Charges levied on Central Government properties should not exceed the charges levied on similarly placed State Government properties
- (vii) The States should share a portion of Mining Royalties with the relevant local bodies.
- (viii) The States should ensure that the recommendations of SFCs are implemented without delay and that the Action Taken Report is promptly placed before the legislature.
- (ix) The SFCs should consider adopting the template suggested at Annex 10.5 of the report for the purposes of collection and analysis of data/information and preparation of their reports.
- (x) Setting up of bodies similar to the SFC in the states which are not covered by Part IX of the Constitution, may be considered.
