



Volume 2  
Annexes

# Status of Devolution to Panchayats in States

2024

AN INDICATIVE EVIDENCE BASED RANKING



STUDY SPONSORED BY



Ministry of  
Panchayati Raj

COMMISSIONED TO



Indian Institute of  
Public Administration

V N Alok

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AN INDICATIVE EVIDENCE BASED RANKING

*By*  
*V N Alok*

Volume 2: Annexes



Ministry of  
Panchayati Raj



Indian Institute of  
Public Administration

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# **Status of Devolution to *Panchayats* in States: An Indicative Evidence Based Ranking**

**Field Assessment of the Status of Devolution of Powers and Resources to the PRIs  
across the States and Union Territories in the Country to Develop Indicative Evidence  
Based Ranking**

**A Report**

**2024**

*by*

**V.N. Alok**

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## List of Abbreviations

AAO	Assistant Accounts Officer
ACA	Additional Central Assistances
ACD	Assistant Commissioner Development
ADC	Assistant Development Commissioner
ADDC	Additional District Development Commissioner
AEO	Additional Executive Officer
AEO*	Agriculture Extension Officer
AEW	Agriculture Extension Worker
AG	Auditor General
AHP	Affordable Housing in Partnership
AMA	Authorized Medical Attendant
ANERT	Agency of Non-Conventional Energy and Rural Technology
APD	Additional Project Director
APIO	Assistant Public Information Officer
ARWSP	Accelerated Rural Water Supply Programme
ASHA	Accredited Social Health Activist
ATR	Action Taken Report
AWW	Anganwadi Worker
BAPU	Block Agriculture Planning Unit
BDO	Block Development Officer
BDPO	Block Development <i>Panchayat</i> Officer
BLC	Beneficiary-led Construction
BP	Block <i>Panchayat</i>
BPL	Below Poverty Line
BPS	Block <i>Panchayat</i> Secretary
BRGF	Backward Regions Grant Fund
BTT	Block Technology Team
CAA	Constitution Amendment Act
C&AG	Comptroller and Auditor General
CBO	Community-Based Organization
CB-PSA	Capacity Building- <i>Panchayat</i> Sashaktikaran Abhiyan
CCA	Constitution Amendment Act
CDO	Chief Development Officer
CEO	Chief Executive Officer
CFTs	Cluster-Level Facilitation Teams
CHC	Community Health Centre
CIC	Chief Information Commissioner
CIG	Commodity Interest Groups
CLFs	Cluster Level Federations

CLSS	Credit Linked Subsidy Scheme
CO	Chief Officer
CPI	Consumer Price Index
CRSP	Central Rural Sanitation Programme
CSMC	Central Sanctioning and Monitoring Committee
CSS	Centrally Sponsored Schemes
DAPU	Districts Agriculture Planning Unit
DAY-NRLM	Deendayal Antyodaya Yojana-National Rural Livelihood Mission
DC	District Collector
DD	Deputy Director
DDC	District Development Commissioner
DDMC	District Disaster Management Committee
DDO	District Development Officer
DDPO	District Development <i>Panchayat</i> Officer
DDU-GKY	Deen Dayal Upadhyaya Grameen Kaushalya Yojana
DFSMEC	District Food Security Mission Executive Committee
DI	Devolution Index
DM	District Magistrate
DMAP	District Mission Action Plan
DP	District <i>Panchayat</i>
DPAP	Drought Prone Area Programme
DPC	District Planning Committee
DPM	District Project Manager
DPO	District Planning Officer
DPR	Detailed Project Report
DPRO	District <i>Panchayat</i> Returning Officer
DRDA	District Rural Development Agency
Dy. CEO	Deputy Chief Executive Officer
EA	Executive Assistant
EO	Executive Officer
EO	Extension Officer
ETCs	Extension Training Centres
EVM	Electronic Voting Machine
FIGs	Farmers Interest Groups
FPOs	Farmer Producer Organizations
GDP	Gross Domestic Product
GIC	Gujarat Information Officer
GIS	Geographic Information System
GPDP	Gram <i>Panchayat</i> Development Plan
GPEO	Gram <i>Panchayat</i> Extension Officer
GO	Government Order



GoI	Government of India
GP	Gram <i>Panchayat</i>
GPTA	Gram <i>Panchayat</i> Training Assistant
GPEO	Gram <i>Panchayat</i> Extension Officer
GPVA	Gram <i>Panchayat</i> Vikas Adhikari
GrAMs	Gramin Agricultural Markets
GS	Gram Sabha
IAY	Indira Awas Yojana
ICDS	Integrated Child Development Services
ICT	Information and Communication Technology
IGNDPS	Indira Gandhi National Disability Pension Scheme
IGNOAPS	Indira Gandhi National Old Age Pension Scheme
IGNWPS	Indira Gandhi National Widow Pension Scheme
ISAM	Integrated Scheme on Agricultural Marketing
ISSR	In-Situ Slum Redevelopment
ITDA	Integrated Tribal Development Agency
IWRM	Integrated Water Resource Management
JE	Junior Engineer
JEO	Joint Executive Officer
KIC	Karnataka Information Commissioner
LBT	Local Body Tax
LGD	Local Government Directory
MGNEGP	Mahatma Gandhi National Rural Employment Guarantee Programme
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MIDH	Mission for Integrated Development of Horticulture
MNP	Minimum Needs Programmes
MPDO	Mandal Parishad Development Officer
MRLs	Major Rural Links
NAD	National Asset Directory
NCAER	National Council of Applied Economic Research
NDC	National Development Council
NeGP	National e-Governance Programme
NeGP-A	National e-Governance Plan in Agriculture
NFBS	National Family Benefit Scheme
NFSA	National Food Security Act
NFSM	National Food Security Mission
NGOs	Non-Governmental Organizations
NHM	National Health Mission
NIRDPR	National Institute of Rural Development and <i>Panchayati</i> Raj
NLRM	National Rural Livelihoods Mission
NMOOP	National Mission on Oil Seeds and Oil Palm

NMSA	National Mission for Sustainable Agriculture
NRHM	National Rural Health Mission
NSAP	National Social Assistance Program
NSDC	National Skill Development Corporation
NUHM	National Urban Health Mission
P&SEO	<i>Panchayat</i> Social Extension Officer
PD	Project Director
PDO	<i>Panchayat</i> Development Officer
PEAIS	<i>Panchayats</i> Empowerment and Accountability Incentive Scheme
PEO	<i>Panchayat</i> Executive Officer
PESA	The <i>Panchayats</i> (Extension to the Scheduled Areas) Act, 1996
PFMS	Public Financial Management System
PGs	Producer Groups
PI	<i>Panchayat</i> Inspector
PIAs	Project Implementing Agencies
PIO	Public Information Officer
PIU	Programme Implementation Unit
PM POSHAN	Pradhan Mantri Poshan Shakti Nirman
PMAY-G	Pradhan Mantri Awas Yojana-Gramin
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMKSY	Pradhan Mantri Krishi Sinchai Yojana
PO	Probationary Officer
Pr. Secy	Principal Secretary
PRI	<i>Panchayati</i> Raj Institutions
PS	<i>Panchayat</i> Secretary
RCPLWEA	Road Connectivity Project for Left Wing Extremism Affected Areas
RGPSA	Rajiv Gandhi <i>Panchayat</i> Sashaktikaran Abhiyaan
RGSA	Rashtriya Gram Swaraj Abhiyan
RKVY RAFTAAR	The Rashtriya Krishi Vikas Yojana – Remunerative Approaches for Agriculture and Allied Sector Rejuvenation
RKVY	Rashtriya Krishi Vikas Yojana
RM&DD	Rural Management & Development Department
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
RPM	Rural Program Manager
RTI	Right to Information
SAGY	Saansad Adarsh Gram Yojana
SAU	Social Audit Unit
SBM	Swachh Bharat Mission
SBM-G	Swachh Bharat Mission-Gramin
SC	Scheduled Castes
SDO	Sub Divisional Officer

SEC	State Election Commission
Secy	Secretary
SFC	State Finance Commission
SHGs	Self-Help Groups
SIC	State Information Commissioner
SIRD	State Institute of Rural Development
SIRDs	State Institutes of Rural Development
SAME	Sub-Mission on Agricultural Extension
SMAM	Sub-Mission on Agricultural Mechanisation
SMPPQ	Sub-Mission on Plant Protection and Plant Quarantine
SMSP	Sub-Mission on Seeds & Planting Material
SO	Section Officer
SPRC	State <i>Panchayat</i> Resource Centre
SSA	Sarva Shiksha Abhiyan
ST	Scheduled Tribes
SVEP	Start-up Village Entrepreneurship Programme
TAPU	Taluka Agriculture Planning Unit
TOR	Terms of Reference
UFC	Union Finance Commission
ULBs	Urban Local Bodies
UT	Union Territories
VAPU	Village Agriculture Planning Unit
VEC	Village Education Committee
VEO	Village Extension Officer
VHSC	Village/Block Health and Sanitation Committee
VLW	Village Level Worker
VOs	Village Organizations
VPDO	Village <i>Panchayat</i> Development Officer
WC	Watershed Committee
WCDC	Watershed Cell cum Data Centre
ZP	Zilla Parishad

## Annex 1: Questionnaires

### Annex 1.1: IIPA Survey on Panchayats

Name of the State : \_\_\_\_\_

Nodal Officer's Name : \_\_\_\_\_ Designation: \_\_\_\_\_

Nodal Officer's Contact Numbers: Tel: \_\_\_\_\_ Fax: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

**Instructions:**

Please read the following notes as well as note (s) against each question. All the sections need to be answered. Please write -NA- if not applicable. Please tick ( ) the appropriate box against each question/ information sought, unless mentioned otherwise. Please make multiple selections, if needed. If a box is not ticked or not filled, it will be treated as 'No' filled in that box. Please add more rows if need arises and give explanatory notes/observations wherever required. Please read the following table for acronyms. The information sought in this exercise is for research and index making purpose only.

Acronyms	Expansions	Acronyms	Expansions
ATR	Action Taken Report	NFSM	National Food Security Mission
BDO	Block Development Officer	NGO	Non-Governmental Organisation
BPL	Below Poverty Line	NHM	National Health Mission
BP	Block Panchayat	NRLM	National Rural Livelihoods Mission
C&AG	Comptroller and Auditor General	PHC	Primary Health Centre
CBO	Community Based Organisations	PMKSY	Pradhan Mantri Krishi Sinchayee Yojana
DDU-GKY	Deen Dayal Upadhyaya Gramteen Kaushalya Yojana	PMAY	Pradhan Mantri Awas Yojana
DPC	District Planning Committee	PMGSY	Pradhan Mantri Gram Sadak Yojana
DRDA	District Rural Development Agency	PM POSHAN	Pradhan Mantri Poshan Shakti Nirman
ECI	Election Commission of India	RTI	Right to Information Act
EVM	Electronic Voting Machine	SAGY	Sansad Adarsh Gram Yojana
GP	Gram Panchayat	SBM	Swachh Bharat Mission
GIS	Geographic Information System	SCs	Scheduled Castes

GS	Gram Sabha	SEC	State Election Commissioner
ICDS	Integrated Child Development Scheme	SFC	State Finance Commission
ICT	Information and Communication Technology	SHGs	Self Help Groups
ITDA	Integrated Tribal Development Agency	S. No.	Serial Number
JJM	Jal Jeevan Mission	SSA	Samagra Siksha Abhiyan
MNREGA	Mahatma Gandhi National Rural Employment Guarantee Act	STs	Scheduled Tribes

**Documents Sought:** Please send the following reports/ documents/ any other relevant material and questionnaire duly filled in to Prof. V N Alok, The Indian Institute of Public Administration, IP Estate, New Delhi, 110002. Please email soft copies of reports/ documents/ any other relevant material and questionnaire to [vnalokindex@gmail.com](mailto:vnalokindex@gmail.com)

S. No.	Documents	Whether such Act/ document made (Yes/No)	Year of Publication/ Enactment/ Order
1.	Amendments on State Panchayat Act		
2.	Enactment/notification on the last SFC		
3.	Amendment on SFC		
4.	Report of last SFC		
5.	ATR on report of last SFC		
6.	Office orders on the ATRs		
7.	Act on SEC		
8.	Amendments on SEC		
9.	Act on DPC		
10.	Amendment on DPC		
11.	State Guidelines on DPC		
12.	Annual Report on Panchayats for the year - 2020-21		
13.	Annual Report on Panchayats for the year - 2021-22		
14.	Panchayat Rules		
15.	Social Audit Orders and Rules		
16.	RTI Provisions		



### B. Panchayat Elections [State Election Commission]

S.No.	Please fill up the boxes as per the questions in respective rows.			
1	Is the State Election Commission in place for conducting Panchayat Elections? (Yes/No)			
	If yes, what is the status of the SEC in the State? Please tick if applicable:			
	High Court Judge			
	Chief Secretary			
	Secretary to Govt. of India			
	Others (Specify)			
2	Whether, the SEC is at par with a Judge of High Court with respect to:	Emoluments	Service Conditions	Removal
3	What is the tenure of State Election Commissioner?			
4	Which kind of electoral roll is followed in Panchayat elections:			
	a) Follow ECI in toto and dividing ward-wise			
	b) Consider ECI roll as a base and revising it further			
	c) Prepared by SEC afresh.			
5	Which authority does the delimitation of constituencies for the Panchayat elections?			
6	What is the staff strength of SEC?	Sanctioned Strength	Actual Number	
7	What are the sources of funding to SEC?			
7.1	Whether the funding to SEC is charged or voted from the consolidated fund of state? Please tick (✓) the appropriate box	Charged	Voted	Both
8	Do the SECs use EVMs during elections? (Yes/No)			
	If yes, how many Panchayats have been using EVMs for elections? (Give numbers)	Gram Panchayat	Block Panchayat	District Panchayat
	Does the State provide financial support to SECs for purchase of EVMs & other Equipment? (Yes/No)			
	If no, who provides the fund to purchase EVMs?			
	Recent initiatives taken since April 2017?			

### C. Dissolutions and Bye Elections

S. No.	Particulars	Gram Panchayat				Block Panchayat				District Panchayat					
		2018-19	2019-20	2020-21	2021-till date	2018-19	2019-20	2020-21	2021-till date	2018-19	2019-20	2020-21	2021-till date		
1.	Number of <i>Panchayats</i> dissolved before the completion of five-year term since 1 <sup>st</sup> April 2018														
2.	Of which, the number of bye elections conducted within 6 months														
3.	Number of Head of <i>Panchayat</i> suspended														
4.	Number of Member of <i>Panchayat</i> suspended														
5.	Number of Head of <i>Panchayat</i> removed.														
6.	Number of Member of <i>Panchayat</i> removed.														
7.	Whether head of the <i>Panchayat</i> is directly elected or not? (Yes/No)														
8.	What is the provision in case a head of the <i>Panchayat</i> is suspended/removed?														
9.	In case of dissolution of <i>Panchayat</i> who takes charge of <i>Panchayat</i> activities?														
10.	Was the Bye Election conducted by the date? (Yes/No) If not, reason thereon:														

### D. Participatory Planning and District Planning Committee (DPC)

Please answer question in “Yes” or “No” and provide data wherever required.

S. No.	Particulars	Responses
1.	Whether there are District Planning Offices?	
2.	Are there guidelines or rules to make the DPCs functional?	
3.	Whether notification/order for DPC is issued by the State Government?	



4.	Number of districts for which DPCs have been constituted:	
5.	Whether Chairperson of DPC is an elected representative of <i>Panchayats</i> / Municipal bodies?	
6.	Composition and Designation of the members of the DPC:	
	Number of Elected Representatives from District <i>Panchayat</i> :	
	Number of Elected Representatives from Municipalities:	
	Nominated members of the DPC:	
	Other ex-officio members of the DPC:	
7.	Details of Reservation in the DPC, if any:	
7.	What are the rules/norms regarding number of DPC meetings in a year:	
8.	How many DPCs submitted integrated plan to State government in 2020-2021?	
9.	How many DPCs have submitted integrated plan to State government in 2021-22?	
10.	Does the Plan of DPC form the part of State plan?	
11.	Are the <i>GramPanchayats</i> involved in planning at the local level?	
12.	Mention the Functions performed by DPC:	
13.	Elaborate the financial and infrastructural support available to DPC. Also mention the functionaries available for DPC in the state:	

### E. Role of *Panchayats* in Convergence

(i). Please tick in appropriate box.

S. No.	Status/Parallel Bodies	Village Education Committee	Village, Health and Sanitation Committee	Village Development Committee	Women and Child Committee	SHGs	Youth Groups	Others
1.	Parallel bodies merged with <i>GramPanchayat</i>							
2.	Parallel bodies accountable to <i>GramPanchayat</i>							
3.	Parallel bodies are chaired by <i>Sarpanch</i> /Chairperson/ Ward Member							



S. No	Status/Parallel Bodies	Disaster Management Committee	District Monitoring Committee	District Water & Sanitation Committee	District Agriculture Corporation	DRDA	ITDA	SHGs	Youth Groups	Others
3.	Function of parallel body limited to Fund/ accounts Management									
4.	Parallel body is Presided/ Chaired by Elected Representatives of the <i>Panchayat</i>									
5.	Elected Representatives of <i>Panchayats</i> are represented in Board of the parallel body									
6.	Parallel body remains separate, but under the control of the <i>Panchayat</i> .									
7.	Parallel body remains separate and not under the control of the <i>Panchayat</i> Institution									

Please mention recent initiative(s) that has/have been undertaken since April. 2017

## F. Autonomy to *Panchayats*

Please write the designation(s) of the authority(ies) who has/have the power to suspend or supersede (dissolve) *Panchayats* and suspend or dismiss representatives of *Panchayats*/ resend the resolutions for reconsideration or quash such resolutions. [Please name the authority/ official whose approval is needed.]

S. No.	Name the authority who has the power to suspend/dismiss For <i>Panchayats</i> For Elected Representatives Who has the power to resend the resolution for reconsideration or quash the resolution Is there any provision of charge sheet by State Government? (Yes/No)	Gram Panchayat		Block Panchayat		District Panchayat	
		Suspend	Dismiss	Suspend	Dismiss	Suspend	Dismiss
1.							
2.		Reconsider	Quash	Reconsider	Quash	Reconsider	Quash
3.							
4.	Please mention recent initiative(s) that has/have been undertaken in this regard since April: 2017						





S. No.	Functions	Delegated by Legislature	Activity Mapping with date	Executive Order Issued with date	Expenditure incurred in 2021-2022	Level of Panchayats Actually Undertaking (Please tick the appropriate box)			Any other agency
						Gram Panchayats	Block Panchayats	District Panchayats	
6.	Bus Stops								
7.	Public toilets								
8.	Parks, Gardens, Playgrounds (Civic Amenities)								
9.	Cremation, Burial & Carcass removal								
10.	Regulation of Slaughterhouses								
11.	Prevention of Cruelty to Animals								
12.	Fire Services								
13.	Disaster Management								
14.	Environmental Management								
15.	Mediation and local disputes								
16.	Scavenge Services (Solid/Liquid waste management)								
17.	Street lighting								
18.	Drains								
19.	Connectivity								
20.	Any other (specify) a) b) c) d) e) f)								
Please mention recent initiative(s) that has/have been undertaken, with respect to the devolution of functions, since April. 2017									

## H. Involvement of Panchayats in Important Schemes

Please tick the appropriate box (es) indicating respective activities undertaken by Panchayats under each scheme.

S. No.	Important Union Government Schemes	Expenditure incurred on the scheme in 2021-22	Levels of Panchayats Actually undertaking the implementation of each scheme			Any other agency
			Gram Panchayats	Block Panchayats	District Panchayats	
1.	Integrated Child Development Services (ICDS)					
2.	Jal Jeevan Mission (JJM)					
3.	Krishonnati Yojana					
4.	MNREGA					
5.	National Food Security Mission (NFSM)					
6.	National Health Mission (NHM)					
7.	National Social Assistance Program (NSAP)					
8.	NLM including DDU_GKY					
9.	Pradhan Mantri Awas Yojna (PMAY)					
10.	Pradhan Mantri Gram Sadak Yojana (PMGSY)					
11.	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)					
12.	Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)					
13.	Rashtriya Gram Swaraj Abhiyan (RGSA)					
14.	Rashtriya Krishi Vikas Yojana -					
15.	Samagra Shiksha Abhiyan (SSA)					
16.	Sansad Adarsh Gram Yojna (SAGY)					
17.	SVAMITVA					
18.	Swachh Bharat Mission (SBM)					
	<b>State Government Schemes (please specify)</b>					
19.						
20.						
21.						

### I. 15<sup>th</sup> Finance Commission (UFC) Grants to the Panchayats

Particulars	GramPanchayats	Block Panchayats	District Panchayats
<b>15<sup>th</sup> Finance Commission (UFC) Grants to the Panchayats: 2021-22</b>			
1. 15 <sup>th</sup> FC basic grants transferred to Panchayats			
2. Tied grants for water supply and sanitation			
3. Others (e.g. Subvention Grants)			
<b>Total Fiscal Transfers</b>			
Describe which department transfers fund and mention whether that is for one time or a regular featured grant:			

### J. State Finance Commission (SFC)

(I)

1. Whether qualifications and manner of selection of members of SFC are prescribed in the Act/ Rules? (Yes/No)	
2. Whether there is a permanent State Finance Commission Cell? (Yes/No)	

Period Covered	MM/YY of Formation	MM/YY of Submission of Report	MM/YY of ATR laid before the Legislature
5 <sup>th</sup> SFC*			
6 <sup>th</sup> SFC**			
*Newly carved out States may mention the second last SFC			
**Newly carved out States may mention the last SFC			
3. Please State the reasons, if the gap is more than 5 years in the constitution of two SFCs, if there is substantial delay in submission of report by the SFCs or there is substantial delay in laying of the same in the Legislature.			
4. Please list 5 most important recommendations of last SFC on which ATR is laid before the legislature. Also illustrate the ATR on those recommendations. Please State, if major recommendations of (e.g. Resource Sharing, Assignment of Tax Proceeds, and Grants) have been accepted.			





S. No.	Name of Revenues	Revenues collected by State agencies and partly shared with <i>Panchayats</i>	Revenues collected by the State but transferred totally to <i>Panchayats</i>	<i>GramPanchayats</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
11.						
12.						
13.						
14.						
15.						

### L. Fund available with *Panchayats*

(Rs. lakhs)

S. No.	Income	2020-21			2021-22		
		<i>GramPanchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>	<i>GramPanchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
	<b>Total Revenue Receipts of <i>Panchayats</i> of which:</b>						
1	Revenue from Taxes/Fees/Duties/Cess by <i>Panchayats</i> (own tax revenue)						
(i)	Property tax						
(ii)	Profession tax						
(iii)	Tax on vehicle (other than motor vehicle)						
(iv)	Entertainment Tax (other than cinematic tax)						
(v)	Other taxes						
2	Revenue other than taxes (own non-tax revenue)						
(i)	User charges						
(ii)	Royalties for minor minerals and others						
(iii)	Others (pl. specify e.g. Remunerative Assets						

	Total (1+2) (Own Source Revenue)							
3	Fiscal Transfers							
(i)	Revenue received from 15 <sup>th</sup> Finance Commission							
(ii)	Revenue received from State [including State Finance Commission (SFC)]							
(iii)	Grants for Staff salary							
(iv)	Other grants from State (give detail)							
(v)	Receipts from Centrally Sponsored Schemes (CSS)							
(vi)	Any other grants (please specify)							
(vii)	Receipts from voluntary organizations/agencies							
(viii)	Others (specify)							
	<b>Total Fiscal Transfers</b>							
	<b>Percentage Share of Revenue Received from Panchayats in State Revenue</b>							

### M. Expenditure of Panchayats

S. No.	Expenditure	2020-21			2021-22		
		Gram Panchayat	Block Panchayat	District Panchayat	Gram Panchayat	Block Panchayat	District Panchayat
	<b>Total Expenditure of Panchayats of which:</b>						
1.	Current Expenditure						
2.	Establishment:						
(i)	Salaries paid by the Panchayat to other staff						
(ii)	Salaries of departmental staff						

(Rs. lakhs)

(iii)	Pension etc. for employees		
(iv)	Honorarium to <i>Panchayat</i> members		
(v)	Any other (pl. specify)		
3.	Operations & Maintenance:		
(i)	Buildings and community assets		
(ii)	Rural roads		
(iii)	Water supply and sanitation		
(iv)	Any other expenses		
4.	Welfare and Developmental Expenditure:		
(i)	Expenditure on Centrally Sponsored Schemes		
(ii)	State schemes expenditure		
(iii)	Any other (pl. specify)		
	Total Current Expenditure (1 to 4)		
5.	Capital Expenditure		
6.	Contingencies		
7.	Miscellaneous Expenditure (specify)		
8.	Others (pl. specify)		
<b>Percentage of total State expenditure made for <i>Panchayat</i></b>			
Any Government orders issued to improve the funds of <i>Panchayats</i> since April 2017; if so, please describe:			

### N. Budgeting, Accounting and Audit

S. No.	Particulars	
1.	Does the State law have any provisions related to budgeting for <i>GramPanchayat</i> ?	



16.	Are the Consolidated Audit Reports of Panchayats for 2021-22 placed in State Assembly? (Yes/No)			
17.	Has the State developed a Financial Database for revenue and expenditure of Panchayats? (Yes/No)			
	If yes, how many Panchayats are included in such data? (Please give numbers)			
18.	How many trained staffs are sanctioned/provided for upkeep of accounts at the GP level?			
19.	Who audits the accounts of Panchayats in the State? Please tick			
	C&AG			
	Local Fund Audit			
	Others (Specify)			
Please name the departments in the State Government. having Account with Panchayat Head:				
	a)			
	b)			
	c)			
	d)			
Please describe, if recent initiative(s) have been undertaken related to Accounting & Audit since April 2017.				

### O. Social Audit

S. No.	Particulars		
1.	Please elaborate the Rules and Orders regarding Social Audit in the State. (Copies may be provided)		
2.	Is Social Audit conducted in the State? (Yes/No)		
	If yes, who conducts it :		
		<b>Gram Sabha</b>	<b>Others (Specify)</b>
3.	Are there social audit teams in the State? (Yes/No)		
	If yes, how many such teams are in existence?		

4.	Are social audit conducted for these schemes? (Please tick)	NREGA	PMAY	SSA	ICDS	AAY	Others (Specify)
5.	How often are the social audits conducted?	Once in a year	Once in 6 months			Others (Specify)	
6.	Are the reports of social audits put in public domain? (Yes/No) If yes, how such reports are disseminated?						
7.	Has any ATR been prepared on the report of Social Audit? (Yes/ No)						
8.	Are the ATR of Social Audit discussed in GS Meeting? (Yes/No)						
9.	Is there any training available at the state to conduct social audit? (Yes/No) If yes, who imparts the training?	State Institutions	NGOs	SHGs		Others (Specify)	
10.	To whom the training is being imparted for Social Audit?	Panchayat Officials	Elected Representatives	Citizens		Others (Specify)	
Recent Initiatives with respect to Social Audit in the Year 2020-21:							

### P. Gram Sabha (GS)

S. No.	Particulars
1.	Are there any minimum number of Gram Sabha meetings mandated? (Yes/No)
2.	If yes, what is the minimum number of meetings to be conducted in a year?
3.	Is there a system in the State to monitor and ensure the mandated quorum of GS meetings in each Panchayat? (Yes/No) If so, please elaborate:

4.	As per the State Panchayat Act, enumerate the powers and functions of Gram Sabha:
5.	Is there a mandated Quorum for Gram Sabha meetings? (Yes/No) If yes, what is the prescribed quorum of GS in the State?
6.	Has the State issued guidelines as to how the Gram Sabha Meetings can be convened? Please elaborate:
7.	How many special Gram Sabha meetings were convened by the State in 2021-22?
8.	Do the Gram Sabha have sufficient funds to convene GS Meeting and for videography/photography of such meeting? (Yes/No)
9.	In case of insufficiency of funds, do the State provide fund to GramPanchayats for convening GS meeting?
10.	In case of non-convening of Gram Sabha, what are the actions taken by the State, if any?
11.	Elaborate the measures taken by the State to promote people's assemblies below Gram Sabha, including the following in GramPanchayats? Ward Sabha: Mahila Sabha: Village Forest Committee: Others (Specify):
12.	Has the State taken any measure for the following? (Yes/No) Minutes Preparation of Gram Sabha Meeting Ensuring that Number of Meetings are held If yes, please elaborate the measures:



13.	What is the role of <i>Gram Sabha</i> that the State has identified in the following?
	Planning
	Budget Preparation
	Passing of Accounts
	Social Audit
	Preparation of BPL List
	Preparation of Beneficiary list:
	MGNREGA
	PMAY
	AAAY
	Others (Specify)
	Preparation of Labour Budget under MGNREGA
	Any other (Specify)
14.	Has the State recommended <i>Panchayats</i> for ' <i>Gaurav Gram Sabha</i> ' in 2021-22? (Yes/No)
15.	Any other steps taken by the State for community mobilisation since April 2017:
	Recent initiative(s) undertaken since April 2017 to strengthen " <i>Gram Sabha</i> ":

### Q. Transparency and Anti-corruption

S. No.	Particulars	Gram Panchayat	Block Panchayat	District Panchayat
1.	Whether the <i>Panchayats</i> provide information to the public under RTI Act? (Yes/No)			
2.	Who is the Information Officer under RTI Act at each <i>Panchayat</i> ? (mention their designations)			
3.	Who is the 1st Appellate Authority under RTI Act? (mention the designation)			
4.	Who is the 2 <sup>nd</sup> Appellate Authority under RTI Act? (mention the designation)			

5.	How many <i>Panchayats</i> have submitted Annual Report to their respective authorities in 2020-21? (Please give numbers)			
6.	Has the State made any policy for disclosure of information by the <i>Panchayat</i> to the public? (Yes/No) If yes, what are the modes used for disclosure of information? Display in Notice Boards Website Others (Specify)			
7.	Does the State have the provision of Citizens' Charter at each level of <i>Panchayats</i> ? (Yes/No) If yes, does the charter have the following? Please tick List of services Procedure for obtaining the service Time required for providing service Grievance redressal of citizens Others (Specify)			
8	Which institution undertakes the complaints of <i>Panchayat</i> ? Please tick Ombudsman Lokayukta Govt Agency Others (Specify)			
9	Number of cases reported for action by the above institutions in the last fiscal year. (Give numbers)			
10	Number of complaints received against the following. (Please give numbers)			
		<b>Elected Representative</b>	<b><i>Panchayat</i> officials</b>	<b>Others (Specify)</b>
Please describe recent initiative(s) undertaken since April 2017 with respect to the transparency in <i>Panchayat</i> :				

## R. Physical Infrastructure of Panchayats & ICT

Please write numbers. The list is only indicative. Please add other most important infrastructures in last rows.

### (i). Physical Infrastructure of Panchayats

S. No	Equipment & Applications	Gram Panchayat	Block Panchayat	District Panchayat
1.	Number of Panchayats having: Panchayat 'Ghar' (Pucca building) Computers & Printers Scanners Telephone Internet Websites e-mail address			
2.	Measures taken by the State Govt. and expenditures made for construction of new GP buildings, repair of existing buildings, construction of barrier-free access, construction of toilets (including separate toilets for women), electricity and water connections in last 5 years at each tiers of Panchayat:			
Recent initiatives taken since April 2017 with respect to infrastructure development:				

### (ii). ICT

S.No	Particulars	Gram Panchayats	Block Panchayats	District Panchayats
1.	How many Panchayats are connected through BharatNet?			
2.	How many Panchayats use wireless connectivity?			
3.	How many Panchayats have their e-mail address?			
4.	How many Panchayats are regular in uploading their financial data online?			

5.	Do the <i>Panchayats</i> use ICT for delivering services? (Yes/No)		
6.	What all services are delivered using ICT		
7.	How many <i>Panchayat</i> officials have been trained in computer applications?		
8.	In the process of computerization does the <i>Panchayat</i> has the following support? Please tick and briefly write the process.		
	Technical Support		
	Hardware		
	Connectivity		
	Electricity (Number of hours electricity available during working hours per day)		
	Others (Please specify)		
9.	How many software applications are adopted in the State? Please tick, and write the year of adoption		
	<b>Software Application</b>		<b>Year of its adoption (if applicable)</b>
	<b>eGram Swaraj</b> involving the following:		
	PriaSoft		
	PlanPlus		
	Local Govt. Directory		
	<i>Panchayats</i> Profiler		
	Asset Directory		
	Action Soft		
	Grievance Redressal		
	Social Audit		
	Training Management		
	GIS		
	<i>Panchayats</i> Portals		
	Service Plus		



Contractual Staff:						
i.						
ii.						
iii.						
iv.						
v.						
vi.						
vii.						

**(ii) Details of Block Panchayat Functionaries (give details of Panchayat staff including paraprofessionals)**

S. No.	Designation of the employees	Designation of recruiting authority	Sanctioned Strength	Actual Number	Educational Qualification required	Salary paid by	Authority to transfer	Authority to Remove
Regular Staff:								
i.								
ii.								
iii.								
iv.								
v.								
vi.								
vii.								
Contractual Staff:								
i.								
ii.								
iii.								
iv.								
v.								
vi.								
vii.								

**(iii) Details of District Panchayat Functionaries (give details of Panchayat staff including paraprofessionals)**

S. No.	Designation of the employees	Designation of recruiting authority	Sanctioned Strength	Actual Number	Educational Qualification required	Salary paid by	Authority to transfer	Authority to Remove
--------	------------------------------	-------------------------------------	---------------------	---------------	------------------------------------	----------------	-----------------------	---------------------

Regular Staff:						
i.						
ii.						
iii.						
iv.						
v.						
vi.						
vii.						
Contractual Staff:						
i.						
ii.						
iii.						
iv.						
v.						
vi.						
vii.						

## T. Training Institutions

1.	Does the State have its own capacity building provisions to train the elected representatives and <i>Panchayat</i> officials? (Yes/No)					
	If yes, please specify.					
	Please name the institutions responsible for the training of <i>Panchayats</i> :					
	Number of partner institutions/organizations involved in training, if any?					
		State Level	District level	Block level	Village level	

	2020-21	2021-22
Total No. of Trainers		
a) External Resource Person		
b) Staff members		
No. of Trainings planned		
No. of Trainings conducted		
Average No. of Trainings per Trainer		
Trainee: Trainer ratio		
What are the topics covered in the training?	a) b) c) d) e)	a) b) c) d) e)
In what form the training materials were provided in 2021-22? (Please tick)		
Written material		
Training films		
Film shows		
CDs		
Others (Specify)		

### U. Training Activity

#### Training of Elected Representatives and Officials

Level and Year	Total Number of Attendee		Total Number of Trained	
	Elected Representatives	Panchayat Officials	Elected Representatives	Panchayat Officials
District Panchayat				
2020-21				



2021-22					
<b>Block Panchayat</b>					
2020-21					
2021-22					
Gram Panchayat					
2020-21					
2021-22					
Total					
2020-21					
2021-22					
Percentage of Elected Representatives trained in 2021-22:				<b>Women</b>	<b>Men</b>
Percentage of Elected Representatives trained in the following categories in 2021-22	SC (%)	ST (%)			<b>General (%)</b>
Is there any mechanism to assess the impact of training provided? (Yes/No)					
If yes, please elaborate:					

### V. Panchayat Assessment & Incentives

<b>S. No.</b>	<b>Particulars</b>		
1.	Whether there is Performance Audit for Panchayats? (Yes/No)		
	If Yes, state the number of Panchayats in the State where Performance Audit was conducted during the last financial year 2021-22.		
2.	Does the state measure the performance of the Panchayats? (Yes/No)		
		<b>Gram Panchayat</b>	<b>Block Panchayat</b>
			<b>District Panchayat</b>

3.	Has the State framed the following for assessing the performance of <i>Panchayats</i> ? If yes, please tick Indicators Questionnaire Scoring plans for assessment
4.	Has the State instituted any other prize (s) for <i>Panchayats</i> ? If so, please name & give details:
5.	Has the State instituted any prize for best performing Elected Representatives? (Yes/No) If yes, please specify the prize:
6.	In what way do you support the activities of the poor performing <i>Panchayats</i> ? Please elaborate:
7.	Recent initiative(s) taken since April 2017 with regard to Performance Assessment and Incentivisation:

Thank you!

## Annex 1.2: IIPA Survey on Panchayats (State AG Office)

Name of the State : \_\_\_\_\_

Respondent Name : \_\_\_\_\_ Designation: \_\_\_\_\_

Respondent Contact Details : Tel: \_\_\_\_\_ Fax: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

1. Does the CAG audit the accounts of *Panchayats* at all levels (village, intermediate, and district)?
2. Has the CAG prescribed a format for the accounts of *Panchayat*? If so, in which year was it prescribed?
3. Does the *Panchayat* follow the prescribed format for accounting as recommended by CAG? Please provide information for each level, i.e. village, intermediate, and district.
4. Does the AG office interact with Local Fund Audit Department (LFAD)? If yes, in what ways?
5. What are the challenges faced by AG office while auditing *Panchayat* accounts?

6. How many account statements and audited reports of *Panchayats* are available online at e-*Gram swaraj* portal?

7. How many *Panchayats* were audited in the fiscal year 2021-22?

### 8. Fund available with *Panchayats*

(Rs. lakhs)

S. No.	Income	2020-21			2021-22		
		GramPanchayat	Block Panchayat	District Panchayat	GramPanchayat	Block Panchayat	District Panchayat
	<b>Total Revenue Receipts of <i>Panchayats</i> of which:</b>						
1.	Revenue from Taxes/Fees/Duties/Cess by <i>Panchayats</i> (own tax revenue)						
(i)	Property tax						
(ii)	Profession tax						
(iii)	Tax on vehicle (other than motor vehicle)						
(iv)	Entertainment Tax (other than cinematic tax)						
(v)	Other taxes						
2.	Revenue other than taxes (own non-tax revenue)						
(i)	User charges						
(ii)	Royalties for minor minerals and others						
(iii)	Others (pl. specify e.g. Remunerative Assets)						
	<b>Total (1+2) (Own Source Revenue)</b>						

3.	Fiscal Transfers								
(i)	Revenue received from 15 <sup>th</sup> Finance Commission								
(ii)	Revenue received from State [including State Finance Commission (SFC)]								
(iii)	Grants for Staff salary								
(iv)	Other grants from State (give detail)								
(v)	Receipts from Centrally Sponsored Schemes (CSS)								
(vi)	Any other grants (please specify)								
(vii)	Receipts from voluntary organizations/agencies								
(viii)	Others (specify)								
<b>Total Fiscal Transfers</b>									
<b>Percentage Share of Revenue Received from Panchayats in State Revenue</b>									

### 9. Expenditure of Panchayats

(Rs. lakhs)

S. No.	Expenditure	2020-21			2021-22		
		GramPanchayat	Block Panchayat	District Panchayat	GramPanchayat	Block Panchayat	District Panchayat
	<b>Total Expenditure of Panchayats of which:</b>						
1	Current Expenditure						
2	Establishment:						
(i)	Salaries paid by the Panchayat to other staff						
(ii)	Salaries of departmental staff						
(iii)	Pension etc. for employees						

(iv)	Honorarium to <i>Panchayat</i> members								
(v)	Any other (pl. specify)								
3	Operations & Maintenance:								
(i)	Buildings and community assets								
(ii)	Rural roads								
(iii)	Water supply and sanitation								
(iv)	Any other expenses								
4	Welfare and Developmental Expenditure:								
(i)	Expenditure on Centrally Sponsored Schemes								
(ii)	State schemes expenditure								
(iii)	Any other (pl. specify)								
	Total Current Expenditure (1 to 4)								
5	Capital Expenditure								
6	Contingencies								
7	Miscellaneous Expenditure (specify)								
8	Others (pl. specify)								
	<b>Percentage of total State expenditure made for <i>Panchayat</i></b>								

Thank you!

### Annex 1.3: IIPA Survey on Panchayats(Panchayat Members)

Name of the State: \_\_\_\_\_ District: \_\_\_\_\_ Block: \_\_\_\_\_ Village : \_\_\_\_\_

Name of the respondent: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

**Instructions:**

Please read the following notes as well as note (s) against each question.

All the sections need to be answered. Please write -NA- if not applicable.

Please add more rows if need arises and give explanatory notes/observations wherever required.

The information sought in this exercise is for research only.

**1. Basic Details of Panchayat**

S. No.	Particulars	GramPanchayat
	Name of the Panchayat:	
	Number of wards	<b>Head/Sarpanch</b>
	Number of elected representatives	<b>Members</b>
	Number of women representatives	
	Number of SC (Scheduled Castes) Representatives	
	Number of ST (Scheduled Tribes) Representatives	
	Number of Backward Class Representatives	
	Please mention reason(s), if there was a delay in the conduct of election:	
	Whether EVMs were used as mode of voting in the last election (Yes/No)	
	Whether any bye-elections are pending? (Yes/No)	

2. What is the role of *GramPanchayat* in various committees / parallel bodies such as village education committee, health and sanitation committee, village development committee, women and child committee, SHGs, and youth groups?
3. Which authority or authorities have the power to suspend or dismiss representatives of *Panchayats*, as well as resend resolutions for reconsideration or quash such resolutions? Additionally, In case of removal/suspension of a *sarpanch* who takes charge of *Panchayat* activities?
4. What are the functions assigned to *GramPanchayat*, and what role does it play in implementing these functions? Additionally, please provide information on the total expenditure (function-wise) incurred by *GramPanchayats* in the 2021-2022 fiscal year.
5. What are the union and the state Government schemes in which *GramPanchayat* is involved, and what role does it play in implementing these schemes? Additionally, please provide information on the total expenditure (scheme-wise) incurred by *GramPanchayats* in the 2021-2022 fiscal year.
6. What are the taxes, fees, duties, cess, tolls and rents that *GramPanchayat* is empowered to impose and collect?
7. What are the different sources of revenue for *GramPanchayat*? Additionally, please provide information on the total revenue receipts (broken down into own source revenue and fiscal transfers from state and union government) in the 2020-21 and 2021-2022 fiscal year.
8. What are the different avenues of expenditure for *GramPanchayat*? Additionally, please provide information on the total Expenditure (broken down into current expenditure, capital expenditure and miscellaneous expenditure, if any) in the 2020-21 and 2021-2022 fiscal year.



9. Which documents of the *GramPanchayat* are available on the internet, and where can they be accessed? Documents may include the *GramPanchayat's* annual reports, budgets, audited accounts, annual performance report and any other official documents that may be available to the public online.
10. Who audits the accounts of *Panchayat*?
11. What authority or institution is responsible for conducting social audits in the context of the *GramPanchayat*, and for which government schemes or other initiatives is social audit conducted? Additionally, how often is social audit conducted, and what is the process for conducting such audits? Please provide a list of schemes or initiatives that are subject to social audit.
12. What is the number of *Gram Sabha* meetings held during the year 2021-2022, and what are the powers and functions of the *Gram Sabha*?
13. Is there any ward sabha, mahila sabha, balsabha or any other forum for citizen participation?
14. Who is the information officer (designation) of *GramPanchayat* under RTI Act (if any), and appellate authority therein?
15. Does the *GramPanchayat* have a citizen charter in place? If so, what specific information does the charter contain, and what are the obligations and expectations of the *GramPanchayat* towards citizens as outlined in the charter?

16. What physical infrastructure is available at the *GramPanchayat*, and how many of each are available? Infrastructure may include a *Panchayatghar* (pucca building), computers, printer, telephone, internet or other equipment or facilities relevant to the functioning of the *GramPanchayat*.
17. What are the services delivered through ICT platforms? What are the software applications / platforms used by the *Panchayats* to upload the data of *GramPanchayat*?
18. What is the total number of regular and contractual staff employed by the *GramPanchayat*, and what are their job titles and responsibilities?
19. Name the institutions responsible for imparting training to *GramPanchayat*, and whether any training has been provided in the year 2021-22? Additionally, please provide information on the trainee- trainer ratio and the topics covered in the year, 2020-21 and 2021-2022.
20. What are the methods adopted for training, and whether training material is provided in local language? Additionally, please provide the information about the form (written material, training videos, film shows, CDs, etc.) in which training material is provided?
21. What is the framework for assessing the performance of *GramPanchayat* (if any), and whether there has been performance audit for *Panchayat* in 2021-22. Additionally, please provide information on the incentives and the topics covered in the year, 2020-21 and 2021-2022.

Thank you!

## Annex 1.4: IIPA Survey on Panchayats (General Members of Gram Sabha)

Name of the State: \_\_\_\_\_ District : \_\_\_\_\_ Block: \_\_\_\_\_ Village: \_\_\_\_\_

Panchayat: \_\_\_\_\_ Name of the Respondent: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

**Instructions:**

Please read the following notes as well as note (s) against each question.

All the sections need to be answered. Please write -NA- if not applicable.

Please add more rows if need arises and give explanatory notes/observations wherever required.

No member of Panchayat/ secretary should be present at the time of interview.

The information sought in this exercise is for research only.

**Information on Panchayats**

1.1	Do you go to Panchayat? If yes, how often do people visit Panchayat in a year:
1.2	For what all purposes you visit Panchayat? Pl. rank them in the order of importance
1.3	Is the Panchayat office open every day in a week? Mention the timing.
1.4	Are the Panchayat members easily available?
1.5	List out the main activities performed by the Panchayat for the community. Pl. rank them in the order of importance:

1.6	What are the functions that <i>Panchayat</i> has to do, but they don't do:
1.7	Major problems faced in getting the work done in the <i>Panchayat</i> . Elaborate:
1.8	What are the services you expect from the <i>Panchayat</i> ? Pl. list the services:
1.9	Are you aware of the budget of the <i>Panchayat</i> :
1.10	What are the good practices in the <i>Panchayat</i> ?

**Taxes & Other Payments made:**

2.1	Do you pay tax/charges:
2.2	List the taxes/charges made in 2021-22:
2.3	Do you get the return for tax/charges paid? If yes, pl. elaborate:
2.4	Are you willing to pay extra for other services? If yes, list the services:

### Participation in Gram Sabha

3.1	Are you aware of <i>Gram Sabha</i> ?					
3.2	Have you attended <i>Gram Sabha</i> ? If yes, give details:  Who presided it  How many meetings were held in 2021-22  Who participated  Place where conducted (revenue/hamlet villages)					
3.3	What is your experience in the meeting? Pl. elaborate:					
3.4	Is budget discussed in <i>Gram Sabha</i> :					
3.5	What do you think are the powers of <i>Gram Sabha</i> :					
3.6	Have you made any demand/ suggestions in the <i>Gram Sabha</i> ? If yes, elaborate:					
3.7	How do you get to know about meetings of <i>Gram Sabha</i> ? (tick)	Beating of Drums	Posters	Informed by Pradhan	Others (specify)	

3.8	<p>Role of <i>Gram Sabha</i> in:</p> <ul style="list-style-type: none"> <li>Planning</li> <li>Issuing UCs</li> <li>Budget preparation</li> <li>Social audit</li> <li>Beneficiary selection</li> </ul>
3.9	<p>Is there grievance redressal mechanism? If yes, to whom do you report (write the designation):</p>
3.10	<p>When the complaints are made is there solution for it? If yes, elaborate the measures taken by the <i>Panchayats</i> to resolve the mentioned issues.</p>

Thank you!

## Best practices initiated by States to strengthen Panchayats: A select list

### Karnataka - Panchatantra 2.0 (P2.0) software to improve accountability and transparency and a Vigilance committee for food distribution

The state of Karnataka has embarked on a groundbreaking initiative to enhance accountability and transparency within its *GramPanchayats* (GPs) through the innovative implementation of Panchatantra 2.0 (P2.0) software. This pioneering technology intervention, spearheaded by the Rural Development & Panchayat Raj (RDPR) department, introduces a Meeting Management Module designed to ensure the integrity of decision-making processes during GP meetings. With mandatory quorums and biometric attendance tracking, elected representatives are held accountable for their participation. Furthermore, the digitalization of meeting notices and proceedings, coupled with the requirement for digital signatures, eliminates the risk of tampering and promotes disciplined governance practices. By leveraging P2.0, Karnataka has not only addressed longstanding challenges of absenteeism and opaque decision-making but has also set a commendable example of harnessing technology to foster democracy and efficient local governance. With plans to extend the application's reach to property taxation and beyond, Karnataka's P2.0 initiative showcases a forward-thinking approach towards digitally assisted decentralized governance, poised to inspire emulation at the national level.

There are vigilance committees at *GramPanchayat* levels to streamline food distribution at the fair price shops. The committees at the *GramPanchayat* level comprise Panchayat development officer as the member secretary, member of the standing committee on social justice and two Panchayat mess (one from SC/

## Annex 2: Best Practices

ST and one General categories) in the purview of the respective fair price shop. The committee chair meetings on every seventh day of the month to address the grievances of fair price shop consumers. One *GramPanchayat* member was given a special responsibility of providing his fingerprints to provide food grains to those who have not been facilitated with biometric facilities. A specific amount given to the member as a stipend. One of the committee members has to ensure the quality and quantity of foodgrains and has to sign on the challan provided by the food corporation warehouse, on the delivery of items at the fair price shops. The duration of the committee will be three years.<sup>1</sup>

### Kerala - Poll Manager App for Management of elections and a permanent delimitation commission to conduct timely Panchayat elections.

National Information Centre Kerala developed and implemented a suite of mobile applications, portals, and dashboards for the Parliamentary elections but were used for Panchayat elections<sup>2</sup> as well, aimed at efficiently managing polling activities. The key mobile application was the Poll Manager. An app for Pre-Poll and Poll Day activity management used by Polling officials. This app helps hassle free, accurate and quick hourly voter turnout data transmission from Polling Stations. Pre-poll & poll day online reporting, contact search facility, message broadcast, SOS message handling are the major features of Poll Manager. The Poll Manager software featured modules for poll day reporting, contact search, chat, message broadcast, online complaint redressal, FAQ, and a download center. The Poll Manager facilitated communication among sector officers and polling staff through phone calls and an SOS button for emergencies. The app also utilized SMS for poll duty intimation and had a failover mechanism in case of internet issues. During the election, the Poll Manager app played a crucial role in capturing and uploading data, allowing for real-time monitoring, prompt issue resolution, and seamless coordination among election officials. The app proved valuable in reporting law

<sup>1</sup><https://www.deccanherald.com/india/karnataka/vigilance-committees-formed-gp-level1918512>

<sup>2</sup><https://www.thehindu.com/news/national/kerala/poll-manager-app/article33162298.ece>

and order issues, technical glitches, and power failures, ensuring a smooth and transparent electoral process.<sup>3</sup> The establishment of a separate Delimitation Commission in Kerala has been a key factor to the timely conduct of *Panchayat* elections in the state, as the delimitation process is carried out efficiently and without any undue influence from the government or political parties. Therefore, other states can learn from the example set by Kerala and consider adopting similar measures to ensure the smooth conduct of *Panchayat* elections.

The *Panchayats* have performance assessment and incentivization mechanisms. Periodical inspection and performance auditing is done by the performance audit wing. Also, *Panchayats* with better performances are awarded with performance incentive grants. The performance incentive grant is guaranteed to best performing *Panchayats* through the state budget. The best performing *Panchayats* are also awarded Swaraj Trophy and cash awards by the State Government.

**Tamil Nadu – TNPASS portal for collection and expenditure of Own Source Revenue and grants, a toll-free number for grievance redressal of the citizens and elected representatives**

In a concerted effort to strengthen grassroots democracy and enhance community participation, significant initiatives have been undertaken to improve the functioning of *Gram Sabhas*. One notable stride is the decision to increase the mandatory frequency of *Gram Sabhas* from four times a year to six, as outlined in the G.O.Ms No. 65 Rural Development and *Panchayat* Raj Dated 24.05.2022. This strategic move aims to foster a more dynamic and inclusive decision-making process within local communities. Additionally, the expenditure limit for conducting *Gram Sabhas* has been substantially raised from Rs. 1000 to Rs. 5000 per meeting, according to G.O.Ms No. 86 Rural Development and *Panchayat* Raj Dated

15.07.2022. This financial adjustment not only acknowledges the growing needs of these gatherings but also underscores the government's commitment to empowering *Gram Sabhas* as vital platforms for community engagement and development planning. These initiatives collectively reflect a proactive approach towards promoting transparency, accountability, and active participation at the grassroots level, thereby strengthening the foundation of rural governance.

In order to ensure the proper collection and expenditure of the Own Sources of Revenue and Grants, a portal called TNPASS- (<https://tndrdpri.indianbank.in/>) has been created and the same has been utilized for all kinds of expenditures in the *Panchayats*. G.O.Ms. No. 117 Rural Development and *Panchayat* Raj Department, Dated: 28.10.2022. The state government has also come up with an initiative to improve the Own Sources of Revenue like House Tax/ property Tax, Water charges, Professional Tax, Trade licenses and other non-tax revenues by creation of a separate portal. (<https://vptax.tnrd.tn.gov.in/>). On the same line an online tax portal to collect House Tax / Property Tax, Water Charges, Professional Tax, Trade Licenses and Non-Tax revenues etc., have been initiated in all *Panchayats*. Further, Layout Approval, Building Permits and Industrial licensing will also be brought online shortly.

Efforts to enhance transparency in *Panchayats* have been earnestly pursued through a series of initiatives aimed at fostering open communication and accessibility of information to the public. A key facet of these endeavors involves the dissemination of vital information during *Gram Sabha* sessions, utilizing pamphlets and notices to keep the community well-informed about various schemes, projects, and ongoing developmental works. A help desk was established at the Directorate of Rural Development and *Panchayat* Raj with a toll-free number (155340) to redress the grievances of the citizens and elected representatives. This help desk will work 24 X 7 on all days.<sup>4</sup>

<sup>3</sup><https://kerala.nic.in/news/mobile-applications-portals-and-dashboards-developed-by-nic-kerala-for-the-parliament-elections-2019/>

<sup>4</sup>Rural Development and *Panchayat* Raj Department Policy Note 2023-24 22 accessed on 15 February 2024 from <https://www.tnrd.tn.gov.in/policynotes/Policy%20Note%202023-24.pdf>



In response to the tragic deaths of sanitary workers, the state of Tamil Nadu has undertaken a commendable initiative by conducting a recent social audit. The social audit is expected to provide valuable insights into the root causes of the problem, fostering transparency and accountability. By scrutinizing the practices within the sanitation sector, Tamil Nadu's commitment to conducting a social audit reflects a proactive approach towards addressing issues, implementing reforms, and ensuring justice for the affected workers. The findings of this audit are anticipated to serve as a foundation for informed decision-making, encouraging responsible stakeholders to take necessary actions to prevent similar tragedies in the future.

**Maharashtra – Introduced *Gram Sabha* Mobilizer, capacity building initiatives and incentives to *GramPanchayats* for promoting environment protection**

*Gram Sabha* Mobilizer is an initiative introduced for the purpose of strengthening the *Gram Sabha*. The Government of Maharashtra has issued circular dt. 22 January 2018 for PESA *Gram Sabha* Mobilizer. The duties and responsibilities of PESA *Gram Sabha* Mobilizer are mentioned in the state *Panchayat* Act. In order to empower women of the *Panchayats*, the selection of *Gram Sabha* Mobilizer is done through Women SHG by *Gram Sabha*.

Incentivization of GPs for promoting environment protection through RR Aba Sundar Gaon scheme and Majhi Vasundhara. Majhi Vasundhara (My Earth) is a holistic initiative taken up by the Environment and Climate Change Department, Govt. of Maharashtra. The target is to engage stakeholders from different sectors and age groups to sensitize them about sustainable development and climate change. In this context, Shirsate *GramPanchayat* in Maharashtra prioritizes water conservation and a sustainable environment. They've embraced tree planting, especially fruit trees, to improve the ecosystem. The water efficiency is achieved through drip irrigation and natural farming

practices. The community's dedication is evident in the construction of three wells, a borewell, and even a dam – all through voluntary efforts. Looking beyond water, they've built underground drainage and toilet pits for sanitation. An RO plant ensures clean drinking water, and a waste management system reuses plastic from outside areas, while segregating dry, wet, and e-waste. They've even incorporated vermin-compost production to further promote a closed-loop ecological approach.<sup>5</sup>

State government has also undertaken capacity building initiatives and SIRD, YASHADA being apex training institute of the state oversees and anchor all rural development trainings in the state. It has robust training policy which leads to quality delivery of training at all levels. There are PRTC, GTCs and ETCs to assist SIRD in delivering trainings through decentralised way in the State.

The Patoda *GramPanchayat* in Maharashtra is a model of efficiency. They boast a near-perfect tax collection of Rs. 20 lakhs annually. This financial strength allowed them to take out private loans for a flour mill and RO water system, which were then paid off within a year using the collected taxes. To incentivize tax payment, residents who pay in full enjoy free grain grinding at the mill. Furthermore, a "Water Card" program gives tax paying households 20 liters of free water daily. The tax revenue is also used to fund a program providing hot milk to schoolchildren every day, investing in the future generation's health.<sup>6</sup> The Patoda *GramPanchayat* generates revenue through a variety of sources to fund their initiatives. This "Own Source Revenue" (OSR) comes from property taxes, user fees for services like streetlights, sanitation, education, and water, as well as income from their investments. These investments include renting out a flour mill (Atta Chakki) and tractor, offering photocopying services, and even selling compost and recycled plastic. With an annual OSR of Rs. 17.32 lakhs, the *GramPanchayat* demonstrates a sustainable approach to financing their community development programs.<sup>7</sup>

<sup>5</sup>MoPR website (Iconic Week) <https://www.youtube.com/watch?v=8L0k9e2nByQ&list=PLr1WFeVzpoLsEZC3Ppn-w-EMP6mfjuUR9&index=7>

<sup>6</sup><https://www.youtube.com/watch?v=a9vOLYeDQxw&list=PLr1WFeVzpoLsEZC3Ppn-w-EMP6mfjuUR9&index=29>

<sup>7</sup><https://www.youtube.com/watch?v=a9vOLYeDQxw&list=PLr1WFeVzpoLsEZC3Ppn-w-EMP6mfjuUR9&index=29>

### **Uttar Pradesh – Vacancies created and filled for *GramPanchayat* Adhikari and *Panchayat* Development Index to be used for Performance Assessment and Incentivization from 2023**

The Uttar Pradesh Subordinate Services Selection Commission (UPSSSC) selected qualified candidates for the position of *GramPanchayat* Adhikari. The process encompasses multiple stages, including a written examination, skill/interview round, document verification, and medical examination. The UPSSSC *GramPanchayat* Adhikari selection process demonstrates a strong framework for selecting qualified candidates. By incorporating a variety of assessment methods and focusing on relevant skills and knowledge, it aims to ensure a fair and effective selection process.<sup>8</sup>

The online work-based accounting system, e*GramSwaraj* (eGS), has been implemented at all three tier *Panchayats* of the state. Through this online *Panchayat* have been mandated to prepare their online plan and unique work id is being generated for the activities included in the plan. Also, eGS has been integrated with PFMS that facilitates online real time payments to vendors and residents. End-to-end transactions can also be tracked from the reporting section available for citizens. The state has also adopted an online audit system, through which audit of accounts is being conducted by the audit department, strengthening the transparency and accountability at *Panchayats*.

With regard to Performance Assessment and Incentivization from 2023 *Panchayat* Development Index will be used for Performance Assessment and Incentivization of *Panchayats*.

Bhojpur*GramPanchayat* prioritizes the safety and security of its residents. They have taken a proactive step by installing 32 CCTV cameras throughout the village. To ensure effective monitoring, a dedicated CCTV control room has also been set up within the *GramPanchayat*

office. This central location allows for real-time surveillance and a swift response to any security concerns. By implementing this camera network and control room, Bhojpur*GramPanchayat* demonstrates its commitment to creating a safe and secure environment for its community.<sup>9</sup>

### **Telangana launched the first smartphone-based e-voting system with a dummy election, T-Poll App and TSEC Web Portal facilitates voters**

The Telangana government initiated the dry run of the country's first smartphone-based e-voting system with a dummy election in the Khammam district. Voters can register themselves on the smartphone-based application. The dry run was open for all citizens of the district. Telangana State Election Commission (TSEC) implements the system with the support of the emerging technologies wing of IT Electronics and Communications (ITE&C) department of the state government and the technical development by the Centre for Development of Advanced Computing (CDAC). The solution leverages Artificial Intelligence for a three-factor authentication of valid voter viz. Name Matching with Aadhaar, Liveness Detection of Individual, and Image Matching with EPIC Database (with up to 15~20-year-old records). Further, Blockchain (Distributed Ledger) technology has been used to secure the de-identified and encrypted votes so that they are maintained as immutable records. The smartphone application follows a minimalist design approach and supports both English and Telugu, and also has a detailed help section with tutorial videos and helpline number to aid the citizens. Telangana State Election Commission (SEC) had announced its decision to explore the option of e-voting to a certain section of voters such as persons with disabilities (PWD), senior citizens, citizens employed in notified essential services, sick people, polling personnel, IT Professional, etc<sup>10</sup>

The T-Poll App has been developed for automatic

<sup>8</sup><https://onlineforms.in/up-Gram-panchayat-adhikari-recruitment/>

<sup>9</sup>Hindustan Times Report dated 24-9-2021 <https://www.hindustantimes.com/cities/noida-news/residents-in-up-village-install-cctv-cameras-to-keep-a-check-on-thefts-101632422999305.html>

<sup>10</sup><https://indianexpress.com/article/cities/hyderabad/telangana-khammam-dummy-election-smartphone-e-voting-7557446/>

voter updates that can ensure an accurate electoral roll, crucial for fair *GramPanchayat* elections. The TSEC Web Portal facilitates voters by enabling them to know their Polling Station and also the facility of downloading voter slips. A mobile app is also created to facilitate downloading of voter slips directly.<sup>11</sup>

**Bihar – Introduced AI video analytics during the election process and website for tracking physical and financial progress of schemes**

The use of AI analytics during the election process is a relatively new but highly promising approach that can bring about a great deal of transparency and accuracy to the voting process. The Bihar State Election Commission's use of video analytics with optical character recognition (OCR) during the *Panchayat* elections is an excellent example of how technology can be leveraged to ensure free and fair elections. This was the first time that video analytics were being used during vote counting in any election in India. The use of video analytics not only helped in ensuring the accuracy of the vote count, but also helped in speeding up the counting process. This will increase transparency and save cost.

The physical and financial progress of all the schemes of *Panchayati Raj* Department can be seen on the website (<http://prdnischaysoft.bih.nic.in>) immediately as well as in detail. The data is in the public domain. The Water Control Room shows physical inspection of Nal- Jal Schemes by Technical Assistant (TA), as well as Internet of Things (IoT) enabled devices which have been placed at every drinking water scheme for monitoring the real time status of Nal-Jal schemes. The Centralized Grievance Redressal Cell (CGRC) popularly known as "Neer- Nirmal Sewa" is a centralized contact point for easier access to citizens for registering their grievance/ feedback. The system captures grievances through online mode as well as through comprehensive tele functionalities (both manual and IVR). The Call Centre is the primary channel for capturing grievances and feedback from citizens.

**Madhya Pradesh - Nigrani Dal Women fuel village development and abolished the practice of *Sarpanch pati / pradhanpati***

The Women Watch Groups (Nigrani Dal) are constituted in every village with active participation of women. The empowered women discuss their issues in their meetings and prepare work plans to solve the problem. A series of capacity building Programme for leadership development, communication and monitoring skills are provided for the women watch groups. The watch groups identify the families deprived of government schemes. The groups prepare the required applications for the identified families and submit them to the related department. The families thus receive the due benefits from various schemes. They also assist in improving key indicators of health and nutrition in their village. They are vigilant about the activities that the government departments take up so as to ensure that the quality of services is maintained.

In 2020, the Madhya Pradesh government issued an order disqualifying the elections of *Sarpanches* if their spouses or family members attend official meetings or interfere in their work. The order also mandates that women *Sarpanches* be given training and support to help them exercise their powers effectively.

**Haryana abolished the practice of *Sarpanch pati / pradhanpati* and established an independent Social Audit Unit**

Haryana: In 2021, the Haryana government issued a notification disqualifying the elections of *Sarpanches* if their spouses or family members attend official meetings or interfere in their work. The notification also mandates that women *Sarpanches* be given training and support to help them exercise their powers effectively.

Haryana State has established an independent Social Audit Unit in January 2020. The Social Audit Unit is conducting Social Audit of different Rural Development Schemes namely MGNREGS, PMAY-G and planned to conduct Social Audit of other Schemes namely 15th FCG,

<sup>11</sup>[https://tsec.gov.in/pdf/news/G.P.ELECTIONS,2019\\_REPORT\\_15.pdf](https://tsec.gov.in/pdf/news/G.P.ELECTIONS,2019_REPORT_15.pdf)

SBM, SPMRM and other development schemes of the Social Justice Department. namely NSAP, Pre/Post matric scholarship, Drug Addiction Centers, Babu Jag Jivan Ram Chhatrawas, PM-Ajay, Senior Citizen Home etc.

### **A Social Audit Accountability and Transparency Agency established in Uttarakhand**

Uttarakhand Social Audit Accountability and Transparency Agency (USAATA) was established under the Rural Development Department, GO No – 1524/XI/16/53(26)/2016 dated 13-June-2016 under Society Registered Act 1860. USAATA started TAB base Audit from September 2023. The key purpose of social audit is to ensure system accountability, mass participation, transparency in work and decision-making process, making the public aware of rights and entitlements, and monitoring the selection and implementation of work plans <sup>12</sup>:

### **Himachal Pradesh – Introduction of Data Profiler Management Information System for elections**

The Himachal Pradesh State Election Commission (SEC) has adopted the use of the Data Profiler Management Information System (DPMIS) to monitor the conduct of *Panchayat* elections. Various aspects of the election process are covered online through DPMIS such filling of reservation status, nominations, allotment of election symbols,

creation of polling party, updating of polling percentage, updating of result. The public can view nomination summary, polling summary, result summary and various aspects of winning candidates such as age, category, gender, economic status, and educational qualification. The system is designed to provide real-time information on voter turnout, candidate details, election results, and other relevant information.

The use of DPMS has been a significant factor in ensuring the smooth conduct of local elections in Himachal Pradesh. The system has enabled the SEC to detect and prevent electoral malpractices and has facilitated the efficient management of election-related data. Other states could learn from Himachal Pradesh's example and consider adopting similar measures to improve the conduct of *Panchayat* elections.

### **Jammu and Kashmir – Committee for the appointment of State Election Commissioner**

The *Panchayat* Act of Jammu and Kashmir also provides that the State Election Commissioner is to be appointed by the Governor on the recommendation of a committee consisting of Chief Minister (chairman), a senior minister to be nominated by the Chief Minister, speaker of legislative assembly, minister in charge *Panchayats* and leader of opposition in legislative assembly. This creates a check and balance in the appointment of State Election Commissioner and State government should not be sole authority in the appointment.

<sup>12</sup>[https://ukrdd.uk.gov.in/?page\\_id=4197](https://ukrdd.uk.gov.in/?page_id=4197)

## Andhra Pradesh

### A.P. GramPanchayat, Preparation and Submission of Budget Rules, 2000

**Preparation of Budget.** - The Executive Authority of every *GramPanchayat* is mandated, in each year, to frame a Budget showing the probable receipts and expenditure of the *GramPanchayat* during the following year. The working balance to be provided for in the Budget shall not be less than five percent of the estimated receipts, during the year excluding those from endowments. State grants and departmental grants. The Budget of every *GramPanchayat*, an extract thereof, is to be prepared in such a form, as may be specified by the Government from time to time. Copies of the Budget in the language of the village should be circulated to the members of the *GramPanchayat* sufficiently in advance of the date fixed for the consideration of the Budget by the *GramPanchayat* so that the members may have a reasonable opportunity of examining the same before the said date. The Budget, after it has been circulated to all the members of the *GramPanchayat* after detailed scrutiny by the Budget Committee, if any, of the *GramPanchayat*, is to be placed before the *GramPanchayat* by its Sarpanch<sup>13</sup>.

### Sanction of Budget

The budget is sanctioned by the *Panchayat*, with such modifications, if any, as it thinks fit after satisfying itself on the following points, namely:

- (a) that the estimate of receipts is exhaustive and cautious.
- (b) that due provision has been made for performing the obligatory functions as detailed below in the table.
- (c) that provision has been made for the due discharge of liabilities in respect of loans taken by the *GramPanchayat*, and all other commitments.
- (d) that all variations between the figures of the Budget year and those of the previous year have been adequately explained and

## Annex 3: Process of Budgeting

- (e) that the working balance is not less than the minimum prescribed in sub-rule(2) of Rule 2.

**Table: Sanction of budget for obligatory functions**

S. No.	Functions	Percentage
1.	Establishment	30% of normal income of <i>GramPanchayat</i> .
2.	Sanitation	15% of normal income of <i>GramPanchayat</i>
3.	Street lighting	15% of normal income of <i>GramPanchayat</i>
4.	Water supply	15% of normal income of <i>GramPanchayat</i>
5.	Roads & drains	20% of normal income of <i>GramPanchayat</i>
6.	Miscellaneous Expenditure	5% of normal income of <i>GramPanchayat</i>
	Total	100%

Provided that if for any reason, the Budget is not sanctioned by the *GramPanchayat* before the expiration of the period allowed under the Act, the executive authority shall submit the Budget to the Divisional *Panchayat* Officer who shall sanction if with such modifications, if any, as he thinks fit and forward it to the *GramPanchayat* for its approval. The Budget, so sanctioned by the *GramPanchayat* shall be forwarded by the executive authority to the Divisional *Panchayat* Officer on or before 25th December of every year. The Divisional *Panchayat* Officer shall make such suggestions, as he may deem fit within one month from the date of its receipt and return it to the *GramPanchayat*, which shall consider the same, within one month, and approve the Budget with or without modifications at a special meeting conducted for the purpose, and the Budget, so approved at such meeting shall be final. A copy of the approved Budget is to be forwarded to the Assistant Accounts Officer, L.F. Audit Department and Extension Officer (*Panchayats*) and Divisional *Panchayat* Officer concerned. No *GramPanchayat* shall incur any item of expenditure, not included in

<sup>13</sup>Rule 2, A.P. *Gram Panchayat*, Preparation and Submission of Budget Rules, 2000.

the Budget in excess of Budget allotment. Any amount of expenditure made without budget allotment and sanction shall be surcharged on the persons responsible, severally or jointly. The sanctioning of the Budget shall not by itself be deemed to authorize the *GramPanchayat* to incur all the expenditure provided for therein, and where the sanction of the Government or any other authority is required for incurring the expenditure, provision for which has been made in the Budget and such sanction has not been specifically accorded: it shall be the duty of the *GramPanchayat* to obtain such sanction before the expenditure is incurred. The executive authority shall pay prompt attention to the remarks, if any, made by the auditor in regard to expenditure as compared with the Budget allotment.<sup>14</sup>

**Allotment and Transfer** - Allotments made in the Budget shall lapse at the end of the year and shall not be reserved for disbursement after the end of the year, nor shall they be appropriated by transfer to deposits or any other head or departments in advance in order to avoid lapse. All expenditure during the course of a year, shall be regulated in accordance with the allotments made in the Budget for the year as sanctioned under subsection (1) of Section 77 of the Andhra Pradesh *Panchayat* Raj Act 1994, or as approved under sub-section (2) thereof and the supplement or revised Budget sanctioned under subsection (3) thereof.

Where an amount or an additional allotment under any head of account if subsequently found necessary such allotment or additional allotment shall, with the sanction of the *GramPanchayat*, be made by re-appropriation from other heads, subject to the conditions that all applications for re-appropriation shall be made in form "A" appended to these rules, and with prior permission of Divisional *Panchayat* Officer. The executive authority shall forward to the Auditor a copy of the order of the *GramPanchayat* sanctioning such application within a week from

the date of receipt of such order.

Where it is found necessary to find additional allotments from balances of any kind or from other heads such additional allotments shall be made with the sanctions of the *GramPanchayat*, subject to the following conditions namely: -

- (a) The working balance shall not be reduced below the minimum specified sub rule (2) of Rule 2<sup>15</sup>;
- (b) The applications for additional allotments shall be made in form "B" appended to those rules and shall be affected by the executive authority after obtaining the sanction of the *GramPanchayat* in time to admit the passing of orders on the application before the end of the year; and
- (c) The Executive Authority shall forward to the auditor a copy of the order sanctioning such application within a week from the date of receipt of such orders.<sup>16</sup>

## Goa

### **Presentation of accounts and budget of *Panchayat***

The Secretary is mandated to prepare and lay before the *Panchayat* at a meeting, which shall be held between the first day of February and the tenth day of March, a complete account of the actual or expected receipts and expenditure for the financial year ending on the thirty-first day of March next following together with a budget estimate of the income and expenditure, of the *Panchayat* for the financial year to commence on the first day of April next following. The *Panchayat* thereupon decide upon the appropriations and the ways and means contained in the budget of the year to commence on the first day of April next following. The budget as passed by the *Panchayat* shall be sent to the Zilla *Panchayat* [and the Block Development Officer<sup>17</sup>] before such a date as may be fixed by the Government. In such budget estimate, the *Panchayats* among other things:-

<sup>14</sup>Rule 3, A.P. *Gram Panchayat*, Preparation and Submission of Budget Rules, 2000.

<sup>15</sup>Refer Rule 2, A.P. *Gram Panchayat*, Preparation and Submission of Budget Rules, 2000.

<sup>16</sup>Rule 4, A.P. *Gram Panchayat*, Preparation and Submission of Budget Rules, 2000.

<sup>17</sup>Inserted by the Amendment Act 1 of 1997.

- (a) Make adequate and suitable provision for such services as may be required for the fulfillment of the several duties imposed on the *Panchayat* by this Act, or any other law;
- (b) Allow for a balance at the end of the year of not less than such sum or percentage of income as may from time to time be fixed by the Government either generally for all *Panchayats* or specially for any *Panchayat*;
- (c) Provide for the payment, as they fall due, of all installments of principal and interest for which the *Panchayat* may be liable in respect of loans contracted by it. If such budget estimate is not in accordance with the provisions of this Act or the rules and orders issued thereunder, the Zilla *Panchayat* may within two months from the date of receipt of the budget, modify the same to secure compliance with this Act, the rules or the orders: Provided that the Zilla *Panchayat* shall not have power to direct that total proposed expenditure shall exceed the total of the estimated income of the *Panchayat* for the following year and the opening balance. If the *Panchayat* fails to pass the budget estimate on or before the date mentioned in sub-section (1) the Secretary shall forward the budget estimate to the Zilla *Panchayat* and it shall approve it with or without modification. The budget as approved by the Zilla *Panchayat* is certified by the Chief Executive Officer and thereupon is deemed to have been duly approved by the *Panchayat*<sup>18</sup>.

**Revision of budget-** If, in the course of the financial year, the *Panchayat* finds it necessary to modify the provision made in the budget with regard to the receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may make such modifications: Provided that no diversion of grants transferred by the Government out of the Consolidated Fund of the State can be made for a purpose or Programme or Scheme not covered under such grants: Provided further that, without the approval of the Chief Executive Officer,— (a) no

reduction of over ten percent shall be made in the grants approved for any developmental functions of the *Panchayat*; and (b) the closing balance shall not be reduced below the sum fixed under clause (b) of sub-section (3) of section 182<sup>19</sup>.

### **Presentation of accounts and budget of Zilla *Panchayat***

The Finance, Audit and Planning Committees shall cause to be prepared and laid before the Zilla *Panchayat* at a meeting which shall be held between the first day of February and the tenth day of March a complete account of the actual and expected receipts and expenditure for the financial year ending on the thirty-first day of March next following together with a budget estimate of the income and expenditure of the Zilla *Panchayat* for the financial year to commence on the first day of April next following. The Zilla *Panchayat* shall thereupon decide upon the appropriations and the ways and means contained in the budget of the year to commence on the first day of April next following. The budget as passed by the Zilla *Panchayat* shall be sent to the Government before such date as may be fixed by the Government. In such budget estimate, the Zilla *Panchayat* shall among other things,—

- (a) Make adequate and suitable provision for such services as may be required for the fulfillment of the several duties imposed on the Zilla *Panchayat* by this Act or any other law;
- (b) Provide for the payment, as they fall due, of all instalments of principal and interest for which the Zilla *Panchayat* may be liable in respect of loans contracted by it;
- (c) Allow for a balance at the end of the said year of not less than such sum or percentage of income as may from time to time, be fixed by the Government either generally for all Zilla *Panchayats* or specially for any Zilla *Panchayat*.

If such budget estimate is not in accordance with the provisions of this Act or the rules and

<sup>18</sup>Section 182, the Goa Panchayat Raj Act, 1994.

<sup>19</sup>Section 183, The Goa Panchayat Raj Act, 1994.

orders issued thereunder, the Government may, within two months from the date of receipt of the budget, modify the same to secure compliance with this Act, the rules or the orders.

Provided that the Government shall not have power to direct that total proposed expenditure shall exceed the total of the estimated income of the Zilla *Panchayat* for the following year and the opening balance. If the Zilla *Panchayat* fails to approve the budget estimate on or before the date mentioned, the Chief Executive Officer shall forward the budget estimate to the Government and the Government shall approve it with or without modification. The budget as approved by the Government shall be certified by the Government and thereupon shall be deemed to have been duly approved by the Zilla *Panchayat*.<sup>20</sup>

**Revision of budget**— If in the course of the financial year, the Zilla *Panchayat* finds it necessary to modify the provisions made in the budget with regard to the receipts or to the distribution of the amounts to be expended of the different services it undertakes, it may make such modification: Provided that no diversion of grants transferred by the Government out of the consolidated funds of the State may be made for a purpose, Programme or Scheme not covered under such grants: Provided also that, without the approval of the Government,— (a) no reduction of over ten percent is made in the grants approved for any developments, functions of the Zilla *Panchayat*; (b) the closing balance shall not be reduced below the sum fixed under clause (c) of sub-section (3) of section 188<sup>21</sup>.

**Supplementary budget**— Supplementary budget may be prepared and submitted whenever necessary. The Zilla *Panchayat* may at any time during the year, for which a budget has been sanctioned by the Government, cause a supplementary budget to be prepared and submitted to the Government. Every such supplementary budget shall be considered and

approved by the Zilla *Panchayat* and submitted to the Government for approval.<sup>22</sup>

## Haryana

**Form of budget**<sup>23</sup> According to the Haryana *Panchayati Raj* Finance, Budget, Accounts, Audit, Taxation and Works Rules, the budget estimates of the *GramPanchayat* and *PanchayatSamiti* are drawn up by *GramSachiv* and Executive Officer respectively and that of the *Zila Parishad* by the Accounts Officer of the *Zila Parishad*. All the receipts and expenditure are classified under the main heads of accounts as shown therein. Heads of Account not provided for but considered absolutely necessary in classifying the various items under receipts and expenditure can be opened with the prior concurrence of the Government<sup>24</sup>.

### **Budget of Panchayat, PanchayatSamiti and Zila Parishad**<sup>25</sup>

*GramSachiv*, Executive Officer and Accounts Officer, while drawing up the budget are directed to keep in view the following principles<sup>26</sup> :-

- a) The estimates of the receipt shall be as accurate and realistic as possible and shall show the amounts which are expected to be received by the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be, from the Government by way of grants-in-aid for Community Development Programme, and liabilities and schemes, if any, transferred by other departments of the Government to the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad* respectively. This shall also include the amount expected to be realised by the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be, from local rates, taxes, fees or other sources. The arrears, if any, standing over from the past years for collection, shall only be included in the estimates to the extent these are

<sup>20</sup>Section 188, The Goa Panchayat Raj Act, 1994.

<sup>21</sup>Section 189, The Goa Panchayat Raj Act, 1994.

<sup>22</sup>Section 190 The Goa Panchayat Raj Act, 1994.

<sup>23</sup>Sections 43, 102 and 152, The Haryana Panchayati Raj Act, 1994

<sup>24</sup>Rule 4, Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996

<sup>25</sup>Sections 43, 102 and 152, The Haryana Panchayati Raj Act, 1994

<sup>26</sup>Rule 5, Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996



- expected to be actually realised. The people contribution (in cash only) if expected to be received by the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be, for the execution of the Community Development Schemes or other department's schemes or its own schemes, should also be taken into account and provided for under proper head of account. The expected amounts of grant-in-aid for Community Development Programme and schemes of other departments of the Government shall, however, be intimated to the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be, by the Government;
- b) The amounts of loan, if any, expected to be received from the Government, Local Authorities or Commercial Scheduled Bank and the recovery of loan already advanced by the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be, and interest thereon which is expected to be actually realised during the year, shall also be provided for in the budget estimates;
- c) In the case of fluctuating revenue receipts the actuals of the past three years and the revised estimates of the current year ordinarily afford the best guide in drawing up the estimates. Any general tendency either to stability, or increase or decrease which might also have influenced the figures of the past years and the new sums of revenue of which no account has been taken in the previous year shall also be kept in view for arriving at an accurate estimate of the receipt. No income from any tax shall be shown on the receipt side unless the imposition of tax is actually approved by the competent authority;
- d) Provision for anticipated refunds shall also be made in the estimates under the head "Deduct Refund" by means of a deduct entry from the total estimated receipts;
- e) For the estimates of expenditure of the next year, the current year's estimates shall not be accepted blindly as the only basis. The need for every item shall be scrutinised vigorously before it is included in the estimates and only so much amount shall be provided for as is expected to be actually spent during the year;
- f) The *GramPanchayat*, *PanchayatSamiti* and *Zila Parishad* shall provide the entire amount of grant-in-aid expected to be received by it from the Government for the execution of various schemes as their main item of expenditure;
- g) All other items of expenditure which the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be, has to incur out of its own resources under each of various heads of accounts shall also be estimated and provided for under proper heads of accounts on the expenditure side;
- h) Adequate provisions shall also be made for the due discharge of all liabilities to be liquidated in the financial year particularly in respect of the following items:-
- i. repayment of loans and interest thereon due to Government;
  - ii. the supplies and services including the pay and allowances of its staff and its members;
  - iii. audit fee payable to the Director, local Audit;
  - iv. contribution, if any, payable to Government on account of the cost of Government employees working in *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be;
  - v. contribution payable towards Contributory Provident Fund of the employees;
  - vi. adequate provision shall be made for the maintenance of minimum actual cash balance of the *Gram* fund, *Samiti* fund or *Zila Parishad* fund, as the case may be, excluding investment, the unspent balance of loans and grants of all kinds and receipts from the sale of land and buildings of, at any time, amounting to ten per cent of the income of the *GramPanchayat*, *PanchayatSamiti* or *Zila Parishad*, as the case may be, for the previous financial year, excluding

- sales or maturity of investment and the amount of suspense accounts;
- vii. while framing estimates for new expenditure, attention shall be paid to the necessity of raising new resources to meet the additional demand and the proposals for the necessary measures, viz. fresh taxation, increase in existing level of taxation, economic etc., shall be simultaneously drawn up and considered. Alongwith the budget, complete accounts of the receipts and expenditure for year preceding the one during which the estimates are drawn up shall also be furnished by the *GramPanchayat, PanchayatSamiti or Zila Parishad*, as the case may be. Any variation in the figures of the previous year and the ensuing year shall also be explained;
- viii. budget estimates should also be supported with a statement showing the pay (including the increments) of staff on time scale of pay. the details of contingent and other charges shall be shown in a separate statement.

### Approval of Budget<sup>27</sup>

Budget estimates so prepared by the *GramPanchayat* are to be considered by the *Gram Sabha* at its *Sawani* meeting and thereafter shall be approved by the *GramPanchayat* with or without modification. Budget estimates of *PanchayatSamiti* framed by the Finance, Audit and Planning Committee shall be considered and approved by the *PanchayatSamiti* with or without modification, and thereafter submitted to *Zila Parishad* for approval. The *Zila Parishad* submits its annual budget estimates to the Government for approval as laid down in section 152 of the *The Haryana Panchayati Raj Act, 1994*<sup>28</sup>

**Re-appropriation<sup>29</sup>**- The amount allocated under any category in the approved budget of

the *Gram Panchayat, Panchayat Samiti, or Zila Parishad* can be transferred or reallocated to a different category, subject to the prior approval of the authority that approved the original budget. However, this is conditional upon the following:-

no re-appropriation shall be made from one section of account to another;

due provision is ensured under each head for schemes, institution services or liabilities which it is obligatory for the *GramPanchayat, PanchayatSamiti or Zila Parishad*, as the case may be, to execute, maintain or pay for in accordance with the Act or rules made thereunder or the conditions of any grant made by the Government; and

funds shall not be diverted from any scheme specially indicated by the Government in this behalf, nor shall the pattern of such schemes be altered without the prior approval of the Government<sup>30</sup>:

**Revised or supplementary budget<sup>31</sup>**- If in the course of the year, *GramPanchayat, PanchayatSamiti or Zila Parishad*, as the case may be, has reason to believe that budget under any head is likely to exceed and excess amount cannot be met by reappropriation, supplementary or revised budget may be prepared and got sanctioned in the same manner in which the original budget was passed, but care shall be taken to revise the budget not before the lapse of six months. Such revision shall, as far as possible, be restricted to once a year<sup>32</sup>.

**Time Schedule of budget<sup>33</sup>** Subject to such general or specific instructions as may be issued by the Government, from time to time in this behalf, the following shall be the dates for the submission and approval of budget/reports showing the amount received including pending balance and the amount actually spent during particular duration of time as required under the Act<sup>34</sup> :-

<sup>27</sup>Sections 12, 84, 102 and 152, The Haryana Panchayati Raj Act, 1994.

<sup>28</sup>Rule 6, Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996.

<sup>29</sup>Section 209, The Haryana Panchayati Raj Act, 1994.

<sup>30</sup>Rule 7, Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996

<sup>31</sup>Sections 43, 102 and 152, The Haryana Panchayati Raj Act, 1994.

<sup>32</sup>Rule 8, Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996

<sup>33</sup>Sections 43, 102 and 152, The Haryana Panchayati Raj Act, 1994.

<sup>34</sup>Rule 9, Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996

Last date of submission of the budget	By	To
(i) Budget of <i>GramPanchayat</i> , 15th October	GramSachiv	Gram Panchayat
Sawani Meeting (1st November to 31st December)	Gram Panchayat	Gram Sabha
(ii) Budget of <i>PanchayatSamiti</i> , 10th December	Executive Officer	Finance Audit and Planning Committee
20th December	Finance Audit and Planning Committee	<i>PanchayatSamiti</i>
15th January	<i>PanchayatSamiti</i> ,	<i>Zila Parishad</i>
15th March <i>Zila Parishad Panchayat Samiti</i> (Final Approval)		
(iii) Budget of <i>Zila Parishad</i> , 15th December	Accounts Officer	<i>Zila Parishad</i>
10th January	<i>Zila Parishad</i>	Government
28th February after approval or modification	Government	<i>Zila Parishad</i>
15th March - To re-submit, after making the modification if necessary	<i>Zila Parishad</i>	Government

Notes :-

- (1) In case the *Zila Parishad* has any recommendation to make with respect to the budget of the *PanchayatSamiti*, it shall return the budget to the *PanchayatSamiti* within 15 days of the receipt. In case the *PanchayatSamiti* does not accept the recommendation of the *Zila Parishad*, it shall take action under clause (b) of sub-section (2) of section 102 and return the budget to the *Zila Parishad* within a week of its receipt.
- (2) The departments concerned of the State Government shall prepare the district-wise statement of funds to be placed at the disposal of the *GramPanchayat*, *PanchayatSamiti* and *Zila Parishad* and shall pass on the same to the Government by the 15th of November, each year.
- (3) The Government shall communicate to each *GramPanchayat*, *PanchayatSamiti* and *Zila Parishad* not later than the 30th of November each year the allocation :-
  - (a) funds for schemes entrusted to the *Zila Parishad*;
  - (b) funds for schemes entrusted to *PanchayatSamiti*; and
  - (c) funds for schemes entrusted to *GramPanchayat*.

**Inspection of budget and accounts**<sup>35</sup> The budget and accounts, referred to in section 103, may be inspected at reasonable times, on payment of fee of rupees five on each occasion<sup>36</sup>.

## Himachal Pradesh

**Himachal Pradesh Panchayati Raj (Finance, Budget, Accounts, Audit, Works, Taxation and Allowances) Rules, 2002**

**Process for Budget preparation by Panchayats -**

While preparing the budget of the *GramPanchayat* or the *PanchayatSamiti* or the *Zila Parishad*, as the case may be, the Secretary concerned takes into account the following principles:-

- In the process for budget preparation, the first step shall be the estimation of income of the *Panchayat*. For this, the income from own sources, by way of grants-in-aid, rural development

Programme of State or Central Government or other authorities or institutions, as the case may be, of preceding year may be taken as the basis and in case the income is likely to increase or decrease due to known reasons, the same may be taken into account;

- the amount of loan, if any, expected to be received from the Government or any other financial institution and the recovery of loans already advanced by the *Panchayat* and interest thereon which is expected to be realized during the year shall be provided for in the budget estimates;
- the first part of the budget relating to Account-A, i.e. own income of the *Panchayat* shall be prepared by first providing for the expenditure

<sup>35</sup>Section 43 and 103, The Haryana Panchayati Raj Act, 1994.

<sup>36</sup>Rule 10, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

on salaries and thereafter in order of priorities listed under rule 43 of these rules;

- the second part pertaining to Account-B relating to grants, which are for specific purposes, shall be in accordance with the purpose of the grant and the guidelines issued by the funding agency;
- The *Gram Panchayat* shall prepare a budget in accordance with five years' micro-plan. The *Panchayat Samiti* and *Zila Parishad* shall also take into account long term plan while preparing their budget estimates; and
- The Secretary of the *Panchayat* concerned may take the help of other staff available with the *Panchayat*. In case expert staff is not available with the *Panchayat*, it may, subject to the availability of funds, hire an expert or expert agency for preparation of budget estimates.<sup>37</sup>

**Guidelines for approval of budget-** While approving the budget estimates, the *Panchayat* follows the following guidelines:-

- *Panchayat* shall not approve deficit budget;
- Only such works shall be included in the budget estimates for which the *Panchayat* has financial competence;
- *Panchayat* may take up new schemes or may execute old schemes but these schemes shall pertain only to such functions which are assigned to it under the Act or for such functions as are delegated to it from time to time;
- The part of the budget relating to grants, which are for specific purposes, shall be regulated in accordance with the purpose and the guidelines issued by the funding agency; and

- The budget estimate from out of its own income, the *Panchayat* shall first provide for activities listed under rule 43 of these rules, in the order of priority as may be determined by the concerned *Panchayat*.<sup>38</sup>

#### **Supply of copies of approved budget –**

- As soon as the budget estimates of the *Panchayat* are approved, copy thereof are pasted on its notice board.
- The copies of the approved budget of the *Panchayat* shall be supplied,-
  - i. to the Block Development Officer concerned (in case of *Gram Panchayat*);
  - ii. to the Deputy Commissioner through the District *Panchayat* Officer (in case of *Panchayat Samiti*)
  - iii. to the Deputy Commissioner and the Director (in the case of *Zila Parishad*)<sup>39</sup>

**Re-appropriation of funds** - Expenditure is made strictly in accordance with the provisions in the approved budget. However, changes or re-appropriation may be made in the budget from one head to another, if it is felt necessary in public interest, or the receipts are less than the expected expenditure, or the receipts are more than the budget or expected expenditure: Provided that the funds sanctioned by the funding agency for special schemes/works by way of grants or loans shall not be re-appropriated in any circumstances for any other scheme without the approval of the authority from which such funds are sanctioned.<sup>40</sup>

**Budget head for expenditure-** All the provisions for the various expenditure must be made under the approved budget heads and budget codes, which are as under<sup>41</sup>:-

- a. Salary.
- b. Wages.
- c. Travelling Expenses.

<sup>37</sup>Rule 39, Himachal Pradesh Panchayati Raj (Finance, Budget, Accounts, Audit, Works, Taxation and Allowances) Rules, 2002.

<sup>38</sup>Rule 40, Himachal Pradesh Panchayati Raj (Finance, Budget, Accounts, Audit, Works, Taxation and Allowances) Rules, 2002.

<sup>39</sup>Rule 41, Himachal Pradesh Panchayati Raj (Finance, Budget, Accounts, Audit, Works, Taxation and Allowances) Rules, 2002.

<sup>40</sup>Rule 42, Himachal Pradesh Panchayati Raj (Finance, Budget, Accounts, Audit, Works, Taxation and Allowances) Rules, 2002.

<sup>41</sup>Rule 43, Himachal Pradesh Panchayati Raj (Finance, Budget, Accounts, Audit, Works, Taxation and Allowances) Rules, 2002.

- d. Office Expenditure consisting stationery, postage, electricity, water, furniture, typewriter; and any other item relating to official use.
- e. Liveries.
- f. Hospitality/Meetings.
- g. Rent, rate and taxes.
- h. Motor Vehicle.
- i. Construction of *Zila Parishad Bhawan/Panchayat Samiti building/Panchayat Ghars*.
- j. Honorarium to elected office bearers of *Panchayats*.
- k. Loans.
- l. Execution of development work.
- m. Advertisement or publicity.
- n. Own funds for execution of obligatory functions.
- o. State Finance Commission grant for delegated functions.
- p. Grants to other *Panchayats*.
- q. Miscellaneous.

## Jammu and Kashmir

**Preparation of Budget** - Under Jammu and Kashmir *Panchayati Raj Rules, 1996*, every *Panchayat* prepares a budget, that is, an annual estimate of its income and expenditure in Form 11 each year in November for the next financial year.<sup>42</sup> When a budget is prepared as required under rule 89 the Panches and Sarpanch shall call a *Halqa Majlis* for discussing the budget programme of works proposed for the next financial year. At least 20 days notices given for calling a meeting of *Halqa Majlis*'s. The notice is displayed prominently at ten or more conspicuous places in a *Panchayat* area and publicity therefor shall be given by beat of drum<sup>43</sup>. The Budget and programme of works is presented in the meeting of *Halqa Majlis*'s by the *Sarpanch* or in his absence by the *Naib-Sarpanch*. The *Sarpanch* or in his absence the *Naib-Sarpanch* shall thereafter invite suggestions of the voters present, on the budget and programme of work.<sup>44</sup>

**Consideration of suggestions** - The suggestions are considered in the meeting and are either accepted or rejected by a majority vote of the voters present.<sup>45</sup> Any voter present may also raise any matter of public importance which shall be discussed and shall be accepted or rejected by a majority vote and the budget shall be recast accordingly.<sup>46</sup>

### Approval of *Panchayat*

Within three days but not later than 1st March, from the date of sanctioning of *Panchayat* budget estimates of income and expenditure of the *Panchayat* and the annual report of the working of the *Panchayat* and development programme and plans for next year, the *Halqa Panchayat* has to forward a copy of the same to the District *Panchayat* Officer and Block Development Officer as provided under subsection (2) of section 21 of the Act. In case *Panchayat* fails to present its budget or annual report in the *Halqa Majlis* within the prescribed period, the Block Development Officer shall arrange the preparation of the budget and annual report of such *Panchayat* through Inspector *Panchayat* concerned. The Block Development Officer is authorised to preside over the *Halqa Majlis* of such *Panchayat* and present the budget estimate and annual report of the *Panchayat* as prepared by the Inspector *Panchayat* before the general meeting of the voters and voters shall consider the budget and annual report so prepared and presented and draw out development plans for the *Panchayat* area and approve the budget. The District *Panchayat* Officer concerned under section 21 of the Act shall make out a case against the *Panchayat* failing to-

- (i) call a general meeting of its voters as required under rules 90 to 91 ;
- (ii) submit copies of budget estimates of income and expenditure and annual report of the working of *Panchayat* and development programme and plans for the next year sanctioned by the *Panchayat*.

<sup>42</sup>Rule 89, Jammu and Kashmir *Panchayati Raj Rules, 1996*.

<sup>43</sup>Rule 90, Jammu and Kashmir *Panchayati Raj Rules, 1996*.

<sup>44</sup>Rule 91, Jammu and Kashmir *Panchayati Raj Rules, 1996*.

<sup>45</sup>Rule 92, Jammu and Kashmir *Panchayati Raj Rules, 1996*.

<sup>46</sup>Rule 93, Jammu and Kashmir *Panchayati Raj Rules, 1996*.

The District *Panchayat* Officer concerned shall refer the case to the Director, Rural Development concerned for disciplinary action against the *Panchayat* stating therein that the *Panchayat* is incompetent to perform its duties and functions imposed on it under the provisions of the Act, and rules framed thereunder<sup>47</sup>.

## Karnataka

### Budgeting Procedure as per KPR Rules, 2006

The Karnataka *Panchayat* Raj (*GramPanchayats* Budgeting and Accounting) Rules, 2006 specifies a procedure for preparing and presenting the budget at *GramPanchayat* level. As specified under Section 241 of the Karnataka *Panchayat* Raj Act, 1993, the secretary of the *GramPanchayat* shall prepare and lay before the *GramPanchayat* the statement of estimated receipts and proposed expenditure at a meeting which shall be held between 1st February and 10th March (Puliani, 2014). The state or Central government or the *zilla Panchayat* or the *Taluk Panchayat*, as the case may be, before the end of each year are to intimate *GramPanchayats* the amounts of contribution, grants and loans, if granted any, to prepare estimates of revenue and expenditure for the ensuing year (IPAI, 2016). The expenditure should be estimated based on administrative expenditure like salaries and wages, office expenses, office equipment, electricity charges etc incurred during the previous year with the addition of expected increment due to inflation, dearness allowance and annual increment. Estimates of expenditure on works are to be drawn with the help of the engineering department or by indicating approximate figures on the basis of existing prescribed rates. The budget estimates consist of three statements and they are as follows:

- a. Statement-1: Budget Abstract of \_\_\_ GP for the year \_\_\_\_\_
- b. Statement-2: Detailed estimate of receipts anticipated
- c. Statement-3: Detailed estimate of expenditure proposed

The budget estimate must be accompanied by detailed subsidiary statements, including: Form 1A, which outlines the estimate of demand, collection, and balance for *Gram Panchayat* rates and taxes; Form 1B, detailing the expected receipts, collection, and balance of income from *Gram Panchayat* properties; Form 1C, showing the expected receipts, collection, and balance of revenue from the *Gram Panchayat's* statutory powers, excluding taxation; Form 1D, providing a statement of salary establishment; and Form 1E, which includes a statement of loans availed and anticipated grants etc.

The *GramPanchayats* should follow the accrual accounting method. It means the system of recording transactions of revenue when it is earned and expenditure when it is incurred, irrespective of cash under the normal double entry accounting system.

The *GramPanchayat* secretary/PDO should follow these guidelines while preparing the budget:

- a. Budget estimate shall be for what is expected to be received or paid during the year and not for demands or liabilities likely to fall due within the year. This would help to initiate the discussion on the demands / priorities.
- b. All existing liabilities, which cannot be liquidated before the commencement of the year for which budget is being prepared, shall be ascertained and provided for.
- c. Allow for a balance at the end of said year of not less than such sum or percentage of income as may from time to time be fixed by the government.

No expenditure in excess of the sanctioned budget provision shall be incurred, unless budget allocation for such excess is provided by revision of the budget. If the *GramPanchayat* considers revising the budget during the financial year, it should obtain approval from the chief executive officer of the concerned *zilla Panchayat* and no reduction of over ten per cent shall be made in the grants approved for developmental functions. (Puliani, 2014).

<sup>47</sup>Rule 94, Jammu and Kashmir Panchayati Raj Rules, 1996.

**Presentation of accounts and budget of GramPanchayat.**- The *Panchayat* Development Officer<sup>48</sup> is authorized to prepare and lay before the *GramPanchayat* at a meeting, which shall be held between the first day of February and the tenth day of March, a complete account of the actual and expected receipts and expenditure for the official year ending on the thirty first day of March next following together with a budget estimate of the income and expenditure, of the *Gram Panchayat* for the official year to commence on the first day of April next following. The *Gram Panchayat* shall thereupon decide upon the appropriations and the ways and means contained in the budget of the year to commence on the first day of April next following. The budget as passed by the *GramPanchayat* shall be sent to the *Taluk Panchayat* before such date as may be fixed by the Government. In such budget estimate, the *GramPanchayat* among other things -

makes adequate and suitable provision for such services as may be required for the fulfilment of the several duties imposed on the *GramPanchayat* by this Act or any other law;

allows for a balance at the end of said year of not less than such sum or percentage of income as may from time to time, be fixed by the Government either generally for all *GramPanchayats* or specially for any *GramPanchayat*.

provides for the payment, as they fall due, of all instalments of principal and interest for which the *GramPanchayat* may be liable in respect of loans contracted by it.

If a budget estimate does not comply with the Act or rules, the *Taluk Panchayat* must modify it within two months to ensure compliance but cannot approve expenditures exceeding the *Gram Panchayat's* estimated income and opening balance. If the *Gram Panchayat* fails to pass the budget on time, the *Panchayat* Development Officer will send it to the *Taluk Panchayat* for approval. Once approved by the *Taluk Panchayat* and certified by the Executive

Officer, the budget is considered approved by the *Gram Panchayat*.<sup>49</sup>

**Revision of budget-** If, in the course of the official year, the *Gram Panchayat* finds it necessary to modify the provisions made in the budget with regard to the receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may make such modifications: Provided that no diversion of grants transferred by the Government out of the Consolidated Fund of the State can be made for a purpose or programme or scheme not covered under such grants: Provided further that, without the approval of the Chief Executive Officer,- (a) no reduction of over ten percent shall be made in the grants approved for any developmental functions of the *GramPanchayat*, and (b) the closing balance shall not be reduced below the sum fixed under clause (b) of sub-section (3) of section 241.<sup>50</sup>

**Presentation of accounts and budget of Taluk Panchayat.**- The Finance, Audit and Planning Committee shall prepare and lay before the *Taluk Panchayat* at a meeting, which is held between the first day of February and the tenth day of March, a complete accounts of the actual and expected receipts and expenditure for the official year ending on the thirty-first day of March next following together with a budget estimate of the income and expenditure, of the *Taluk Panchayat* for the official year to commence on the first day of April next following. The *Taluk Panchayat* thereupon decides upon the appropriations and the ways and means contained in the budget of the year to commence on the first day of April next following. The budget as passed by the *Taluk Panchayat* is sent to the *Zilla Panchayat* before such date as may be fixed by the Government. In such budget estimate, the *Taluk Panchayat* among other things, -

- a. makes adequate and suitable provision for such services as may be required for the fulfilment of the several duties

<sup>48</sup>Substituted by Act 24 of 2010 w.e.f. 23.07.2010.

<sup>49</sup>Section 241, Karnataka Panchayat Raj Act, 1993.

<sup>50</sup>Section 242, Karnataka Panchayat Raj Act, 1993.

- imposed on the Taluk *Panchayat* by this Act or any other law;
- b. provides for the payment, as they fall due, of all instalments of principal and interest for which the Taluk *Panchayat* may be liable in respect of loans contracted by it;
  - c. time be fixed by the Government either generally or for any *Taluk Panchayat*;

If a budget estimate does not comply with the Act or rules, the *Zilla Panchayat* can modify it within two months to ensure compliance but cannot approve expenditures exceeding the *Taluk Panchayat's* estimated income and opening balance. If the Taluk Panchayat fails to approve the budget on time, it is sent to the *Zilla Panchayat* for approval. Once the *Zilla Panchayat* approves and certifies the budget, it is considered approved by the *Taluk Panchayat*.<sup>51</sup>

**Revision of budget-** If, in the course of the official year, the *Taluk Panchayat* finds it necessary to modify the provisions made in the budget with regard to the receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may make such modifications: Provided that no diversion of grants transferred by the Government out of the Consolidated Fund of the State can be made for a purpose or programme or schemes not covered under such grants: Provided further that, without the approval of the Commissioner;- (a) no reduction of over ten percent shall be made in the grants approved for any developmental functions of the Taluk *Panchayat*, and (b) the closing balance shall not be reduced below the sum fixed under clause (c) of sub-section (3) of section 247.<sup>52</sup>

**Supplementary budget.** - Supplementary budget may be prepared and submitted when necessary. The *Taluk Panchayat* may at any time during the year for which a budget has been sanctioned by the Government cause a supplementary budget to be prepared and submitted to the Government.

Every such supplementary budget shall be considered and approved by the *Zilla Panchayat* and submitted to the Government for approval<sup>53</sup>.

**Presentation of accounts and budget of Zilla Panchayat.**- The Finance, Audit and Planning Committee prepares and lay before the *Zilla Panchayat* at a meeting, which is held between the first day of February and the tenth day of March, a complete account of the actual and expected receipts and expenditure for the official year ending on the thirty-first day of March next following together with a budget estimate of the income and expenditure, of the *Zilla Panchayat* for the official year to commence on the first day of April next following and the ways and means contained in the budget of the year to commence on the first day of April next following. The budget as passed by the *Zilla Panchayat* shall be sent to the Government before such date as may be fixed by the Government.

In such budget estimate, the *Zilla Panchayat* among other things, -

- a. makes adequate and suitable provision for such services as may be required for the fulfillment of the several duties imposed on the *Zilla Panchayat* by this Act or any other law;
- b. provides for the payment, as they fall due, of all installments of principal and interest for which the *Zilla Panchayat* may be liable in respect of loans contracted by it;
- c. allows for a balance at the end of said year of not less than such sum or percentage of income as may from time to time, be fixed by the Government either generally for all *Zilla Panchayats* or specially for any *Zilla Panchayat*.

If a budget estimate does not comply with the Act or rules, the Government can modify it within two months to ensure compliance but cannot approve expenditures exceeding the *Zilla Panchayat's* estimated income and opening

<sup>51</sup>Section 247, Karnataka Panchayat Raj Act, 1993.

<sup>52</sup>Section 248, Karnataka Panchayat Raj Act, 1993.

<sup>53</sup>Section 249, Karnataka Panchayat Raj Act, 1993.



balance. If the Zilla Panchayat does not approve the budget on time, the Chief Executive Officer will send it to the Government, which will approve and certify it. Once certified by the Government, the budget is considered approved by the Zilla Panchayat.<sup>54</sup>

**Revision of budget<sup>55</sup>.**- If, in the course of the official year, the Zilla Panchayat finds it necessary to modify the provisions made in the budget with regard to the receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may make such modifications: Provided that no diversion of grants transferred by the Government out of the Consolidated Fund of the State can be made for a purpose or programme or scheme not covered under such grants: Provided also that, without the approval of the Government-

- a. no reduction of over ten percent shall be made in the grants approved for any developmental functions of the Zilla Panchayat, and
- b. the closing balance shall not be reduced below the sum fixed under clause (c) of sub-section (3) of section 256.

**Supplementary budget** - Supplementary budget may be prepared and submitted when necessary. The Zilla Panchayat may at any time during the year for which a budget has been sanctioned by the Government causes supplementary budget to be prepared and submitted to the Government. Every such supplementary budget shall be considered and approved by the Zilla Panchayat and submitted to the Government for approval<sup>56</sup>.

## Kerala

The process of budget mainly involves consolidation of plan proposals and non-plan proposals. Hence the planning process shall be completed before the commencement of budgeting<sup>57</sup>.

### Plan Preparation Process

Section 175 (1) of the Act stipulates that the GramPanchayat shall prepare every year an Annual Development Plan for the next year. As per section 214 (1), Annual Development Plan is to be incorporated in the budget. The Annual Development plan is prepared by adhering to the procedures laid down in the Manual/Guideline on Plan Formulation issued by the State Government from time to time. The planning shall involve the following procedures, unless otherwise specified by the State Government.

- a. The Gram Panchayat has to appoint one official as Plan Coordinator, considering the expertise in planning. The duty of the Plan Coordinator is to assist the GramPanchayat to conduct the plan process in a time bound manner.
- b. Gram Panchayat has to constitute Working Groups in various sectors every year as required by the Plan Guideline. Each Working Group has to prepare and submit a status report for presenting it in the Gram Sabha.
- c. The Working Groups may discuss the Status Report with the Lead Bank representatives about the bank loan possibilities as well as with the stakeholders of the concerned area.
- d. The Gram Sabha is to be convened with an agenda to discuss the status report and project recommendations put forward by Working Groups. Based on the number of Working Groups, subject-wise separate group discussions are to be held at Gram Sabha meetings.
- e. After the discussions in Gram Sabha, every Working Group should finalise the Status Report.
- f. A Sub-committee, comprising of office bearers of Working Groups, should

<sup>54</sup>Section 256, Karnataka Panchayati Raj Act, 1993.

<sup>55</sup>Section 257, Karnataka Panchayati Raj Act, 1993.

<sup>56</sup>Section 257, Karnataka Panchayati Raj Act, 1993.

<sup>57</sup>Kerala Institute of Local Administration. (2016). Manual on finance management: Budget for Grama Panchayats in Kerala. ThadessaMithram (KLGSDP). Kerala Institute of Local Administration.

prepare Draft Plan Document by consolidating the Status Reports.

- g. The draft plan document prepared should be discussed in the Development Seminar conducted by the *GramPanchayat*.
- h. The draft Plan Document will be finalized and approved by the *GramPanchayat*, after incorporating the suggestions from the Development Seminar. Based on this Plan Document, the projectisation process commences.
- i. The Plan Document and Projects finalized by the *Panchayat* will be submitted to the District Planning Committee (DPC) for approval.
- j. The approved Plan Document will form the base for the Budget.

### Process of Plan Proposals

The preparation of the Annual Development Plan has to be completed before the budget preparation. In cases where a plan cannot be prepared before the preparation of the budget, the *GramPanchayat* should decide on the sub-sector wise allocation of plan resources through a *GramPanchayat* resolution. The proposals contained in the approved Plan Document shall form part of Budget.

### Process of Non-plan Proposals

- The Secretary shall convene a meeting and issue a notice to the Heads of Institutions (HoIs) of the *GramPanchayat* to submit non-plan proposals.
- At least one month's time may be given to the HoIs of the *GramPanchayat* to prepare and submit non-plan proposals.
- The HoIs shall submit the non-plan proposals of income and expenditure to the Secretary, in the format.
- The Secretary shall also prepare the non-plan proposals of the *GramPanchayat* office in the prescribed format.
- The Secretary should sort the proposals

that fall under respective Standing Committees.

- The sorted proposals are handed over to the respective Standing Committees.
- The respective Standing Committees shall consolidate the proposals in the prescribed format and submit the same to the Finance Standing Committee.
- The Finance Standing Committee shall prepare the final non-plan proposals by considering the proposals received from different Standing Committees.

### Preparation of draft Budget

#### Process

- The Finance Standing Committee shall prepare a draft budget, by compiling the plan and non-plan proposals.
- In case of non-preparation of Annual Development Plan, draft Budget is to be prepared on the basis of allocation as per *Panchayat* resolution.
- If the Plan Document is not approved before the Budgeting, *Panchayat* can proceed with the Budgeting based on the submitted Plan Document and the Revised Budget should be prepared later upon the approved Plan Document. The Revised Budget has to be approved by the *GramPanchayat*. The timeline for Budgeting is given in table below.

#### Precautions in Budget Preparation

- Expenditures shall be estimated for the whole amounts to be received by way of loans, grants, and contributions other than general purpose grant.
- The budget shall be prepared by ensuring a surplus of minimum 5 percent of Current year's own revenue and general-purpose grant.
- There shall be provision to meet all liabilities like loan repayment, election expenditure, amount to be paid as per court orders, and amount to be paid to other institutions.

## Preparation of Budget Document

Responsibility	Activities	Time
<b>Plan Proposals</b>		
<i>GramPanchayat</i>	Selection of Plan Coordinator	Before Nov. 1st
Ward Development Committees (recommending), Development Standing Committee (recommending), <i>GramPanchayat</i> (approval)	Constitution of Working Groups	Before Nov.10th
District Planning Committee (DPC)	District wise priority fixation of activities and giving the same to the <i>GramPanchayats</i>	Before Nov.15th
Working Groups, Standing Committee	Rapid Appraisal of present programmes / schemes	Before Nov.20th
Working Groups, Standing Committees	Preparation of status report	Before Nov.27th
Working Groups, Standing Committees, <i>GramPanchayat</i>	Consultation with banks	Before Dec.1st
Working Groups, Standing Committees	Consultation with stakeholders	Before Dec.7 <sup>th</sup>
Members of Working Groups, Facilitators, <i>GramPanchayat</i> , Ward member	<i>Gram Sabhas</i>	Before Jan.3 <sup>rd</sup>
Working Groups, Standing Committees,	Preparation of Comprehensive programmes	Before Jan. 13th
Working Group, Development Standing Committee, Sub Committee	Preparation of Development Report (Five Year Plan*) and Plan Document (Five Year Plan* and Annual Plan)	Before Jan.18th
<i>GramPanchayat</i> , Development Standing Committee	Development Seminar	Before Jan. 23rd
Finance Standing Committee, <i>GramPanchayat</i>	Finalisation of Plan Outlay and sector wise allocation	Before Jan.30th
Finance Standing Committee, <i>GramPanchayat</i>	Finalisation of Plan Outlay and sector wise allocation	Before Jan.30th
Working Groups, Implementing Officer	Preparation of Projects	Before Feb.1 <sup>st</sup>
Standing Committees	Approval of Projects by Standing Committees	Before Feb.15th
<i>GramPanchayat</i>	Approval of Plan-Project by the <i>GramPanchayat</i>	Before Feb.20th
DPC, Concerned Officials	Verification of plan documents and projects	Before Feb.23rd
DPC	Approval of DPC	Before Feb.28th
<b>Non Plan Proposals</b>		
Secretary	Meeting of all Head of Institutions	Before Dec. 15th
Secretary	Inviting non-plan proposals from the Head of Institutions	Before Dec. 15th
Head of the Institutions	Submitting non-plan proposals by the HoIs to the Secretary	Before Jan. 15th
Standing Committees	Meeting of all Standing Committees, to submit non-plan proposals	Before Jan. 22nd
Chairperson of Standing Committees	Submitting non-plan proposals to the Finance Standing Committee	Before Feb. 1 <sup>st</sup>
<b>Compilation of Non-Plan and Plan proposals for preparation of Budget</b>		
Finance Standing Committee	Preparing Draft Budget by compiling:i. the Proposals of Standing Committees, and ii. Annual Plan Document approved by the DPC or sub-sector wise allocation as per resolution of <i>GramPanchayat</i>	Before Mar. 1st
<i>GramPanchayat</i> President	Convening a Special meeting of the <i>GramPanchayat</i> for discussion on the Draft Budget prepared by the Finance Standing Committee.	Before Mar. 7th
<i>GramPanchayat</i>	Approval of the Budget	On or before Mar.31 <sup>st</sup>

\* Applicable only in the case of the first year of Five-Year Plan.

The Budget shall be prepared by the Finance Standing Committee by adhering to the content of the Budget Document<sup>58</sup>.

### Passing of Budget

- The draft budget along with other documents - Budget Document - is presented in a special meeting of the *GramPanchayat*, convened by the President in the first week of March for discussion.
- The President shall issue a notice before three complete days, excluding the date of receipt of notice and date of meeting.
- The meeting shall be presided by the President of the *GramPanchayat*. In the case of absence of the President in the meeting, the Vice President shall preside as per section 161 (2) of the Act.
- All Heads of Institutions (HOIs) and Implementing Officers shall be invited to the meeting.
- Access of the public and media to the meeting, shall be allowed. Separate seating shall be arranged for them.
- The meeting commences with a Budget Speech by the President, followed by the presentation of budget by the Chairperson of the Finance Standing Committee (i.e. Vice President of the *GramPanchayat*).
- The budget document is to be issued to all members after the presentation of the budget.
- The budget shall be passed only after a detailed discussion.
- The budget presented in the special meeting shall be finally approved and passed by the *GramPanchayat* in another special meeting convened for that purpose.
- The *GramPanchayat* shall pass the Budget on or before 31st March, after due deliberations.

- The budget as passed by the *GramPanchayat* shall be published in the notice board of the *GramPanchayat*, Institutions of *GramPanchayats*, the *GramKendras* and website of the *GramPanchayat*.

### Consequences of Non-passing of Budget in Time

If a *Panchayat* fails to pass the budget for the succeeding financial year, before the end of a financial year, the Government shall by notification in the Gazette dissolve the *Panchayat* from the date specified therein a copy of the same forwarded to the state election commission (Sec 193 of KPR Act).

## Lakshadweep

Every village *Panchayat* shall prepares annually, on or before such date and in such form as may be prescribed, a budget estimate of its income and expenditure for the next financial year and submit it to the District *Panchayat* for its observations and recommendations: Provided that the budget estimate shall be so prepared that at the end of the financial year, the concerned *Panchayat* shall have at its credit a balance of not less than such minimum amount as may be prescribed in this behalf. The District *Panchayat* shall, as soon thereafter ;as may be, consider the budget estimates and return it with such observations and recommendations as it may consider necessary to the concerned *Panchayat* which shall approve it, by not later than the Ist March of each year, with such modifications as it may think it having regard to the observations and recommendations made by the District *Panchayat*. A copy of the approved budget estimate shall be forwarded to the prescribed authority without delay.

The District *Panchayat* shall prepare annually, on or before such date and in such form as may be prescribed, a budget estimate of its income and expenditure for the next financial year; Provided that; the budget estimate shall be so prepared that at the end of the year the *Panchayat* shall

<sup>58</sup>To see the detail of budget document preparation refer <https://dSPACE.kila.ac.in/server/api/core/bitstreams/7f5542b1-6aff-40a7-b592-d72a89bf9bb6/content>

have at its credit a balance of not less than such minimum amount as may be prescribed in that behalf.

The District *Panchayat* shall, as soon as may be, after the said date consider the budget estimate and approve the same on or before the 31st, March of the current year without modification as it shall think fit. A copy of every budget estimate as finally approved shall be forwarded by the President-cum-Chief Counsellor without delay to the prescribed authority. Where the *Panchayat* has failed to comply with the provisions of subsection, it shall be lawful for the Administrator to form an opinion that the *Panchayat* is incompetent to perform the duties imposed on it or functions entrusted to it under the provisions of this Regulation. No expenditure shall be incurred by a *Panchayat* unless it is included in the budget estimates which have been approved by it.

A *Panchayat* may, at any time during the year for which annual budget estimate has been approved, cause a revised or supplementary budget estimate to be prepared which shall be considered and approved by the *Panchayat* in the same manner as if it were an original annual budget estimate: Provided that a copy of the revised or supplementary budget estimate shall be forwarded to the prescribed authority within such time as may be prescribed.

## Odisha

**Preparation of budget-** Under the Orissa *Panchayat Samiti* Budget Rules, 1969, the Block Development Officer of every *Samiti* shall each year frame a Budget estimate showing the probable receipts and expenditure of the *Samiti* for the following year. In preparing the Budget estimate the provisions of the Orissa Budget Manual shall be generally followed except where the provisions are inconsistent with these rules<sup>59</sup>. The Budget estimate of the

*Samiti* shall be prepared in Form B-1. The basis on which the estimates in the Budget have been made shall be shown in detail in Budget notice which shall form an appendix to the Budget<sup>60</sup>. The receipt and expenditure of the Community Development Programme shown in the Budget estimate shall be indicated in detail in Budget notes referred to in Rule 5 according to the major, Sub-major, minor, detailed and Sub-heads of the State Budget operated by the Community Development Department in accordance with their instructions to *Samiti* from time to time<sup>61</sup>. The working balance to be provided for in the Budget Estimate shall not be less than 2½ per cent of the estimated receipts of the year excluding the State grants and debt heads in the case of *Samitis* and Endowments<sup>62</sup>. Provided, further that the *Panchayat Samitis* shall as far as possible give intimation about funds that may be available to the *Gram Panchayat* 15 days ahead of the date fixed for preparation of the *Gram Panchayat* Budgets at different stages.

The funds received by the *Samiti*, from the sources mentioned in Section 29 (1) of the Act, shall be taken into account while framing the Budget Estimate.<sup>63</sup> The Annual Budget Estimate for the following year prepared by the Block Development Officer and approved by the Chairman of the *Panchayat Samiti*, shall be placed before the Standing Committee on Planning Finance and Budget by a date not later than the 1st February. The Standing Committee after scrutinising the Annual Budget Estimate may affect such modification as it deems fit.<sup>64</sup> The budget so considered by the Standing Committee with modification, if any, shall be placed before the *Panchayat Samiti*. The *Panchayat Samiti* shall discuss and approve the Budget at a meeting specially convened for the purpose before the 3rd of February.

While considering the Budget Estimate the *Samiti* shall satisfy itself on the points mentioned in Rule 12, the notice for convening the special

<sup>59</sup>Rule 3, The Orissa *Panchayat Samiti* Budget Rules, 1969.

<sup>60</sup>Rule 4, The Orissa *Panchayat Samiti* Budget Rules, 1969.

<sup>61</sup>Rule 5, The Orissa *Panchayat Samiti* Budget Rules, 1969.

<sup>62</sup>Rule 6, The Orissa *Panchayat Samiti* Budget Rules, 1969.

<sup>63</sup>Rule 9, The Orissa *Panchayat Samiti* Budget Rules, 1969.

<sup>64</sup>Rule 10, The Orissa *Panchayat Samiti* Budget Rules, 1969.

meeting under Sub-rule (ii) shall be issued to the members of the *Panchayat Samiti* along with a copy of the Budget Estimate before the 21st February. After the Budget Estimate is passed by the *Samiti*, the Block Development Officer shall forward a copy of the Budget Estimate to the Collector of district by the 27th February.

- The *Panchayat Samiti* while approving its Budget shall satisfy itself on the following points<sup>65</sup>
- the estimate of receipt is exhaustive and cautions and provides for collection of the entire taxes and loans outstanding and those falling due during the Budget year and also due account is taken of all receipts from all sources;
- the recommendation, if any of the Government or of the Heads of Department including Development Commissioner or Additional Development Commissioner have been duly considered in framing the Budget;
- Provision has been made for all obligatory charges including function, instructions, trusts and the like, other development activities prescribed by Government and All-India bodies and institutions;
- Provision has been made for the due discharge of all liabilities in respect of loans contracted by the *Samiti* and for all other commitments;
- Variations between the figures of the Budget year and those of the previous year have been adequately explained;
- the working balance is not less than the minimum specified in Rule 7; and
- due account is taken of any loans.

The Collector of the district shall between the 28th February and the 20th March, approve

the Budget Estimates of the *Samiti* keeping in view the provision of Rule 12. In case, the provisions are not in accordance with the aforesaid provisions, the Collector may modify the same to the extent necessary.<sup>66</sup> The Collector shall approve the Budget of the *Panchayat Samiti* with such modification as he deems expedient by the 20th March and communicate his approval promptly.<sup>67</sup> The Budget of *Samiti* shall become final if no communication of approval from the Collector is received by the *Samiti* on or before the 29th March.<sup>68</sup> The Collector of the district shall send the Budgets of the *Samitis* as approved by him to the Secretary, Community Development and *Panchayati Raj* (C.D) Department by the 29th March<sup>69</sup>. No *Samiti* shall authorise any item of expenditure not included in the Budget for the year in excess of the Budget allotment and expenditure shall not be incurred on schemes provided in the Budget until after funds are made available by the agencies sponsoring the schemes and are taken credit of in the *Samiti* Fund.<sup>70</sup>

- Provided that if grants are received during the intervals for preparation of different stages of the Budget, the *Samiti* may incur expenditure subject to the inclusion of the receipt of funds in the next stage of the Budget.

The sanction of Budget shall not by itself be deemed to authorise the *Samiti* to incur all the expenditure provided for therein. The orders of the competent authority for the sanction of any item included in the Budget should be obtained before expenditure is incurred on that item.<sup>71</sup> Wherever the sanction of any authority is required for any proposed expenditure, such sanction shall be obtained before the *Samiti* considers the proposal.<sup>72</sup> All allotments made in the Budget shall lapse at the end of the year to which the Budget relates and no part of any allotment remaining unexpended at the end of

<sup>65</sup>Rule 11, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>66</sup>Rule 12, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>67</sup>Rule 13, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>68</sup>Rule 14, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>69</sup>Rule 15, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>70</sup>Rule 16, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>71</sup>Rule 17, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>72</sup>Rule 18, The Orissa Panchayat *Samiti* Budget Rules, 1969.

the year shall be reserved or appropriated by transfer to deposit or any other head or drawn in order to avoid lapse and for disbursement after the close of the year<sup>73</sup>. In receipt of the Community Development Programme copy of the forecasts prepared by the *Samiti* shall be sent to the Community Development and *Panchayati* Raj (C.D) Department by the 20th of July at the latest. These forecasts shall be based on the schematic provision available for each block and schemes approved under the Community Development Programme and shall be prepared according to the instruction issued in this regard by the Government in the Community Development Department. The forecasts shall be accompanied by actual of the current year available up to the 30th June and revised proposals, if any, for the current year.<sup>74</sup>

The Block Development Officer shall prepare two supplementary or revised Budgets for the *Samiti* in a year, the first of which shall be prepared by the 1st November and discussed and sanctioned by the *Samiti* by the 15th November and the second shall be prepared by the 16th February and discussed and sanctioned by the *Samiti* by the 4th March<sup>75</sup>. The supplementary or revised Budget shall be prepared in Form No. B-1 and the heads and the figures relating to items which require alteration, shall only be mentioned in the form<sup>76</sup>. The necessity for altering the figures in the original Budget estimate shall be explained in Budget notes which shall form an appendix to the supplementary or revised Budget<sup>77</sup>. The procedure for framing and sanctioning supplementary or revised Budgets and the conditions and restriction in preparing the supplementary or revised Budgets shall be same as those for the original Budget of the *Samiti*:

Provided that it shall not be obligatory for the Standing Committee to discuss the

supplementary or the revised estimate<sup>78</sup>.

The *Samiti* shall send the first and second supplementary or revised Budgets based by it to the Collector of the District by the 17th November and the 7th February respectively.<sup>79</sup> The Collector will scrutinize and approve the first and second supplementary or revised Budgets of the *Samiti* by the 1st December and 20th March respectively and communicate to the *Samiti* by the 5th December and the 26th March respectively; and if the Collector does not approve and return the supplementary or revised Budgets of the *Samiti* by the dates mentioned above, the supplementary or revised Budget as sanctioned by the *Samiti* shall become final.<sup>80</sup> After approval of the first supplementary or revised Budget, the portion relating to the Community Development Programmes shall be transmitted to the Community Development Department along with the actuals of expenditure incurred during the first three months by the 8th of December, every year at the latest to accord their concurrence in the re-appropriations suggested between different heads of programmes and to sanction release of revised allocation of funds along with the second installments of release of funds by that Department.<sup>81</sup>

The approved second supplementary or revised estimates, as far as they relate to the Community Development Programme, shall be transmitted to the Community Development Department by the 8th of March every year along with actuals of the first 9 months so as to enable the Community Development Department to sanction final re-appropriations and the third and final instalment of release of Community Development funds for the year.<sup>82</sup>

**Re-appropriation.-** The amount provided under any head in the Budget passed by the *PanchayatSamiti* may be transferred by re-

<sup>73</sup>Rule 19, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>74</sup>Rule 20, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>75</sup>Rule 21, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>76</sup>Rule 22, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>77</sup>Rule 23, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>78</sup>Rule 24, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>79</sup>Rule 25, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>80</sup>Rule 26, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>81</sup>Rule 27, The Orissa Panchayat Samiti Budget Rules, 1969.

<sup>82</sup>Rule 28, The Orissa Panchayat Samiti Budget Rules, 1969.

appropriation to any other head provided that no re-appropriation shall be made, (1) in respect of funds allocated by the Community Development Department, (2) funds to which special conditions are attached, and (3) due provision is ensured under each head for schemes, institutions, services of liabilities which are obligatory for *Samiti* to execute, maintain or pay for in accordance with the Act or rules made thereunder or under the conditions of any grant made by the Government. The re-appropriations except, as far as they relate to the Community Development Programme, will be sanctioned under the orders of the Chairman of each *Samiti*. In respect of the Community Development Programme, the re-appropriations which are found to be necessary shall be sanctioned with the concurrence of the Community Development Department, recommendations in respect of which shall be transmitted to the Community Development Department by the respective *PanchayatSamitis*.<sup>83</sup>

## Puducherry

**Preparation and sanction of budgets<sup>84</sup>** – The executive authority of the village *Panchayat* and the Commissioner shall in each year frame and place before the village *Panchayat* or the commune *Panchayat* council, as the case may be, a budget showing the probable receipts and expenditure during the following year. The budget of a village *Panchayat* or commune *Panchayat* council shall after preparation by the executive authority or the Commissioner, be submitted on or before such date and to such officer as may be prescribed, and if the prescribed officer is satisfied that adequate provision has not been made therein for the performance of any necessary service or services, he shall have power to return the budget for modification in such manner as may be necessary to secure such provision.

The village *Panchayat* or the commune *Panchayat* council, as the case may be, shall sanction the

budget with such modification as it thinks fit. If there is a difference of opinion between the officer, and the village *Panchayat* and the commune *Panchayat* council, as the case may be, the budget shall be referred to the Director in the case of the village *Panchayat* and the Government in the case of the commune *Panchayat* council. The Director or the Government, as the case may be, shall have power to modify the budget in such manner as he or it may consider necessary. If in the course of a year, a village *Panchayat* or commune *Panchayat* council finds it necessary to alter the figures shown in the budget with regard to its receipts or to the distribution of the amounts to its receipts or to the distribution of the amounts to be expended on the different services undertaken by it, a supplemental or revised budget may be framed, sanctioned, submitted and modified in the manner provided in sub-sections (1) and (2), provided that no such alteration shall be given effect to except with the consent of the prescribed officer.<sup>85</sup>

## Punjab

**Preparation of budget-** Under, Punjab *PanchayatSamitis* and *Zila Parishads* Finance, Budget and Accounts Rules, 2014, the budget estimates of the *PanchayatSamiti* shall be drawn up by the Executive Officer and that of the *Zila Parishad* by the Chief Executive Officer in Form FBA-1, as amended from time to time. All the receipts and expenditure shall be classified under the main Heads of Accounts as shown therein. Heads of Accounts not provided for but considered absolutely necessary in classifying the various items under Receipts and Expenditure can be opened with the prior concurrence of the Director.<sup>86</sup>

**Budget of *PanchayatSamiti*** - The Executive Officer shall prepare the budget of the *PanchayatSamiti*. While framing the budget under section 142, he shall keep in view the following principles:-

<sup>83</sup>Rule 29, The Orissa Panchayat *Samiti* Budget Rules, 1969.

<sup>84</sup>The section came into force on the 26th day of January 1974 vide EG No. 11, dt. 17.1.1974

<sup>85</sup>Section 191, Puducherry Village and Commune Panchayats Act, 1973.

<sup>86</sup>Rule 6, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014



- a. The estimates of receipts should be accurate and realistic, detailing expected amounts from government grants-in-aid for rural development, transferred liabilities, and local revenues such as rates, taxes, and fees. Arrears from previous years should only be included if they are likely to be collected. Contributions from the public for rural development or other schemes should also be included under the appropriate account. The government will inform the Panchayat Samiti of expected grants-in-aid and scheme amounts.
- b. The amount of loan, if any, expected to be received from the Government and the recovery of loan already advanced by the *PanchayatSamiti* and interest thereon which is expected to be actually realized during the year shall also be provided for in the budget estimates.
- c. In the case of fluctuating revenue or receipts, the actuals of the past three years and the revised estimates of the current year ordinarily afford the best guide in framing the estimates. Any general tendency either to stability or increase or decrease which might also have influenced the figures of the past years and the new sums of revenue of which no account has been taken in the previous year should also be kept in view for arriving at an accurate estimate of the Receipt. No income from any tax shall be shown on the Receipt side unless the imposition of tax is approved by the competent authority.
- d. Provision for anticipated refunds should also be made in the estimates under head "Deduct-Refund" by means of a deduct entry from the total estimated Receipts.
- e. For the estimates of expenditure of the next year the current year's estimates should not be accepted as the only basis. The need for every item should be scrutinized zealously before it is included in the estimates and only so much amount is provided for as is expected to be spent during the year.
- f. The *PanchayatSamiti* should provide the entire amount of grants-in-aid expected to be received by it from the Government for the execution of various schemes as their main item of expenditure;
- g. all other items of expenditure which the *PanchayatSamiti* has to incur out of its own resources under each or various heads of accounts should also be estimated and provided for under proper heads of accounts on the expenditure side.
- h. Adequate provisions should also be made for the due discharge of all liabilities to be liquidated in financial year particularly in respect of the following items:
  - repayment of loans and interest thereon due to Government.
  - the supplies and services including the pay and allowances of its staff and its members;
  - amounts due to Government consequential to the provincialisation of schools and dispensaries;
  - audit fee payable to the audit authority;
  - contribution payable to Government on account of the cost of *Panchayati Raj* Public Works Circle;
  - contribution payable towards Contributory Provident Fund of the employees;
  - pension and leave salary Contributions of the permanent Government employees, who have opted for pension after their encadrement under the *PanchayatSamiti*.
  - pension and leave salary contribution of Government employees, who are on deputation in accordance with the terms and conditions of deputation; and
  - contribution towards the District *Panchayat Bhawan*, *PanchayatSamiti* Rest House or State Vikas Bhawan or Guest House.
- i. Adequate provision must be made for the maintenance of minimum cash balance at the end of the year amounting to ten percent of the income of the *PanchayatSamiti* for the

- previous financial year in terms of section 141 of the Act.
- j. While framing estimates for new expenditure, attention should be paid to the necessity of raising new resources to meet the additional demand and the proposals for the necessary measures viz, fresh taxation, increase in existing level of taxation, economic, etc., should be simultaneously drawn up and considered. Along with the budget, complete accounts of the receipts and expenditure for the financial year preceding the one during which the estimates are framed should also be furnished by the *PanchayatSamiti*. Any variation in the figures of the previous year and the ensuing year should also be explained.
  - k. Budget estimates should also be supported with a statement showing the pay (including the increments) of staff on time scale of pay. The details of contingent and other charges shall be shown in a separate statement.
  - l. While framing an estimate for sanctioned establishment, whether permanent or temporary, the following procedure should be adopted:-
    - The sanctioned strength (including the rate and scale of pay) shall be shown together with the total cost thereof, provision being made where pay is progressive or on a timescale for all increments which shall be due during the currency of the budget year. Necessary provision should also be made for the payment of arrears of pay, if any, which can be foreseen and are likely to be paid during the currency of the budget year:
    - from the total of items mentioned in sub-clause (i), a deduction should then be made for probable savings,
    - the estimates for fluctuating items

of expenditure such as “Allowances Honoraria” should be based on the current year’s allotment viewed in the light of the average of the past three years actual’s, allowances being made for any causes likely to modify that figure.<sup>87</sup>

**Approval of Budget of PanchayatSamiti** - Budget estimates so prepared shall lie laid by the Executive Officer before the Standing Committee for Finance, Audit and Planning for its scrutiny or any modification as it may consider fit, where after the Standing Committee for Finance Audit and Planning shall submit the budget in Form FBA-I to the *PanchayatSamiti* in its meeting to be held on or before the twelfth February each year for consideration and taking action under section 142. The budget shall be placed before the *Zila Parishad* for its approval.<sup>88</sup>

Supplies of copies of sanctioned Budget of *PanchayatSamiti*. - As Section 112 soon as the budget estimates of the *PanchayatSamiti* are sanctioned, copies there of shall be supplied within a week to the Government and the *Zila Parishad*.<sup>89</sup>

**Budget of Zila Parishad** - The provisions of rules 5 to 8 shall apply mutatis mutandis to the preparation of the budget of the *Zila Parishad* in so far as these may be applicable to it. Every *Zila Parishad* shall have the power to include any other item of expenditure in budget estimates in addition to the items enumerated in rule 7.<sup>90</sup>

**Approval of budget estimates of Zila Parishad** - Every year on 5th February or before that date, the Chief Executive Officer of the *Zila Parishad* shall frame the budget and place it before the Standing Committee for Finance, Audit and Planning for approval and further submission to the *Zila Parishad* for approval, where after, it shall be sent to the Government, as soon as it is passed by the *Zila Parishad*, so that it can be scrutinized with a view not to approving, but to pointing out any misuse or abuse of funds

<sup>87</sup>Rule 7, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014

<sup>88</sup>Rule 8, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014

<sup>89</sup>Rule 9, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014

<sup>90</sup>Rule 10, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014

placed at the disposal of the *Zila Parishad*,<sup>91</sup> As soon as the budget estimates of the *Zila Parishad* are approved, copies thereof shall be supplied to the Government within a period of one week<sup>92</sup>

**Re-appropriation** - The amount provided under any head in the approved budget of the *PanchayatSamiti* or the *Zila Parishad* may be transferred or re-appropriated to any other head with the prior approval of the Chairperson of the *Zila Parishad*:

Provided that -

- a. no re-appropriation is made from one section of account to another,
- b. due provision is ensured under each head for schemes, institutions, services or liabilities, which is obligatory for the *PanchayatSamiti* or the *Zila Parishad* to execute maintain or pay for in accordance with the Act, rules made

thereunder, or the conditions of any grant made by the State Government; and

- c. funds shall not be diverted from any scheme specially indicated by the State Government in this behalf, nor shall the pattern of such schemes be altered without the prior approval of the Government<sup>93</sup>

**Revised or supplementary budget** - If in the course of the year, the *PanchayatSamiti* or *Zila Parishad* has reason to believe that budget under any head is likely to exceed and excess amount cannot be met by re-appropriation, supplementary or revised budget may be prepared and got sanctioned in the same manner in which "the original budget was passed, but care should be taken to revise the budget not before the lapse of six months Such revision shall, as far as possible, be restricted to once a year,<sup>94</sup>

Last date of the submission/return of the budget	By	To
(i) Budget of <i>PanchayatSamiti</i> -By 5th February	Executive Officer <i>PanchayatSamiti</i>	Standing Committee for Finance, Audit and Planning
By 16th February	Standing Committee for Finance, Audit and Planning	<i>PanchayatSamiti</i>
By 15th February	<i>PanchayatSamiti</i>	<i>Zila Parishad</i>
By 15th March, after final approval	<i>Zila Parishad</i>	<i>PanchayatSamiti</i>
(ii) Budget of the <i>Zila Parishad</i> by 5th February	Chief Executive Officer the <i>Zila Parishad</i>	Standing Committee for Finance, Audit and Planning
16th February	Standing Committee for Finance, Audit and Planning	<i>Zila Parishad</i>
By 15th March	<i>Zila Parishad</i>	Government

Notes:

- (1) In case the *Zila Parishad* has any recommendation to make with respect to the budget of the *PanchayatSamiti*, it shall return the budget to the *PanchayatSamiti* within a period of fifteen days of the receipt. In case the *PanchayatSamiti* does not accept the recommendations of the *Zila Parishad*, it shall take action under clause (b) of sub-section (4) of section 142 and return the budget to the *Zila Parishad* within a period of one week of its receipt.
- (2) The department concerned of the State Government shall prepare district wise statement of funds to be placed at the disposal of the *Zila Parishad* and the *PanchayatSamiti* and shall pass on the same to the Government by the 15th November, each year.
- (3) The Government shall communicate to each *Zila Parishad* not later than the end of November, each year the allocation of--
  - (a) funds for schemes entrusted to the *Zila Parishad*; and
  - (b) funds for schemes entrusted to the *PanchayatSamitis*.
- (4) The *Zila Parishad* shall meet immediately and decide Block wise allocation of funds as mentioned in item (b) of Note 3 and convey its recommendations to the Government by the end of December, at the latest, each year.
- (5) Keeping in view the recommendations of the *Zila Parishad*, the Government shall, not later than the end of January each year, communicate to each *PanchayatSamiti* the allocation of funds to it for the schemes to be executed by it during the next financial year.
- (6) On receipt of the intimation of the allocation of funds, the *PanchayatSamiti* shall prepare its budget and submit it to the *Zila Parishad* by the 15th of February each year, for approval.

<sup>93</sup>Rule 13, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014

<sup>94</sup>Rule 14, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014

**Time schedule of budget** - Subject to such general or specific instructions, as may be issued by the Government from time to time in this behalf, the following shall be the due dates for the submission of the budget of the *PanchayatSamiti* and the *Zila Parishad*:-

The *PanchayatSamiti* or the *Zila Parishad* shall prepare and send to the Government by the 15th of July each year, the Schedule of New Expenditure pertaining to establishment charges (including contingency) in respect of all Government employees since encadred under the *PanchayatSamiti* or the *Zila Parishad*, as the case may be.

The dates for submission and approval of the budget of the *PanchayatSamitis* and the *Zila Parishads* shall be as follows<sup>95</sup>:-

## Rajasthan

**Preparation of a budget**—Chapter 11 of the Rajasthan Panchayati Raj Rules, 1996, titled “Budget, Accounts, and Audit,” discusses the budgeting process. The budget is a statement of the estimate of the receipts and expenditure of a *Panchayati Raj* Institution for any year.<sup>96</sup> Budget estimates shall be prepared by Secretary for *Panchayat*, Vikas Adhikari for the *PanchayatSamiti* and Chief Executive Officer for *Zila Parishad* and presented in the general meeting of the *Panchayati Raj* Institution concerned by 15th February. The budget shall also be placed before *Gram Sabha* as provided in Sub-Section 4 of Section 3 of the Act.<sup>97</sup>

The budget should contain probable estimate of receipts and expenditure during each financial year and shall provide for provisions as mentioned in Section 74 of the Act and should be as close and accurate as possible. The sums to be provided in the estimates of receipt and expenditure under a particular head of account must be such as can be reasonably expected to be received or expended during the year and must include the receipt or payments of arrears

during that year. Budget shall be prepared in prescribed Form.<sup>98</sup>

**Contents of Budget** - The budget among other things should contain adequate and suitable provisions for: -

- opening balance in its funds, and estimated income of the *Panchayati Raj* Institution for the budget year.
- estimated income shall be separately indicated for :
  - i. Own income from
    - a. Tax Revenue
    - b. Non-Tax Revenues like fees, penalties, fairs, income from sale of land, temporary use of land, kine house, grazing grounds, water reservoirs, agricultural farms, orchards, bone contracts, rental income from shops and buildings, etc.
  - ii. Grant-in-aid from State Government under different heads like share against land revenue, maintenance grant, development grant, establishment grant, incentive grant, matching share, education, rural sanitation, housing, improved chulha, water supply and cleaning and general-purpose grant.
  - iii. Receipts from Central Government through District Rural Development Agency for Rural Development Works and Employment generation,
- Expenditure proposed on establishment and discharge of their duties under the Act and Rules. Estimates should be:-
  - a. for existing expenditure and for
  - b. new expenditure separately indicating special reasons for new items.
- Due discharge of all liabilities in respect of loans and for all other commitments like refunds etc.
- Working balance not less than 20% of the estimated receipts of own income for the year.

<sup>95</sup>Rule 15, Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014

<sup>96</sup>Rule 193, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>97</sup>Rule 194, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>98</sup>FormNo. XXVII for Panchayat and Form No. XXVIII for Panchayat Samiti/Zila Parishad.

Budget shall also contain:

- Actuals of the previous year as compared with original estimates for that year;
- Revised estimates for the current year as compared with the original estimates for that year; and
- Budget estimates for the ensuing year as compared with the original or revised estimates for the current year.<sup>99</sup>

**Budget Calendar** - The following programme shall be adhered to strictly in preparation and scrutiny of the budget estimates:<sup>100</sup>

(a)	Last date for finalizing the budget and passing by respective <i>Panchayati Raj</i> Institution.	15th February
(b)	Last date for submission to next higher authority as provided in Sub-Section (4) of Section 74 of the Act.	28th February
(c)	Last date for returning the budget estimates by sanctioning authority.	20th March.

**Sanction of budget** - Sanctioning authority has to scrutinize the following:

- provisions contained in Rules 194 and 195 have been followed in preparation of the budget,
- (ii) the estimate of receipt and expenditure is correct and provided for the collection of loans outstanding or falling due during the budget year,
- the income from sale of Abadi and is not utilised on establishment charges,
- the recommendations of the *Panchayat* and Development Department issued from time to time have been duly considered in framing the budget,
- provision has been made for obligatory charges like sanitation, electricity, water, rural roads, maintenance and repairs of school buildings and development activities

etc., in *Panchayat* budgets and provision for pay and allowances, contingencies development works as well as repayment of loans, if any, in *PanchayatSamiti/Zila Parishad* budgets.

variations between the figures of the budget year and those of the previous year have been adequately explained.

The sanctioning authority shall sanction the budget with or without modifications, as it thinks fit, after satisfying on the above-mentioned points. The sanctioned budget shall be returned to the respective *Panchayati Raj* Institution on or before 20th March<sup>101</sup>.

**Estimate for establishment** - *PanchayatSamiti* and *Zila Parishad* shall also separately prepare estimate of expenditure on establishment indicating:

- Sanctioned strength cader wise, pay scale, rate of pay, dearness allowance, increments which will fall due during the currency of the budget year.
- Probable savings due to vacancies.<sup>102</sup>

**Re-appropriation from one budget head to other** - The amount provided under any head in the budget passed for a financial year, may be transferred wholly or partly to any other head subject to following conditions -

- That due provision is ensured for services or liabilities which it is obligatory for a *Panchayati Raj* Institution to execute, maintain or pay for in accordance with the Act or rule made thereunder,
- That *Panchayat* has obtained the approval of *Gram Sabha* for transferring un-utilised budget of previously sanctioned works for new works in lieu of un-spent balances during the year,
- That grant-in-aid from the State Government/Central Government is spent on the purposes for which it has been sanctioned.

<sup>99</sup>Rule 194, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>100</sup>Rule 196, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>101</sup>Rule 197, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>102</sup>Rule 198, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>103</sup>Rule 199, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

- That amount of one major head is not transferred to other major head<sup>103</sup>.

**Non-budgeted expenditure to be incurred with permission** - No *Panchayati Raj* Institution shall incur any item of expenditure not included in the sanctioned budget or in excess of the budget allotment without the prior permission of the sanctioning authority, Supplementary/revised budget may be prepared for such expenditure. Care shall be taken to see that budget limits are not exceeded.<sup>104</sup>

**Quarterly Review-** *Panchayati Raj* Institution shall get prepared a quarterly statement of budget provision and cumulative expenditure on each head and place it in the meeting to be held in the months of April, July, October and January every year along with physical targets and achievements as well as reasons for slow pace of expenditure, if any<sup>105</sup>.

## Tamil Nadu

### Tamil Nadu *Panchayats* (Budget and Allotment of Funds In Respect of Village *Panchayats*) Rules 1999

**Form and contents of budgets** - The Executive Authority of every Village *Panchayat* shall, before the 31st of December of each year, frame a budget showing the probable receipt and expenditure during the following financial year in such form as the Government may specify, from time to time, and place the same before the Village *Panchayat* and *Gram Sabha*. A working balance of not less than fifty per cent of the estimated receipts (excluding those from endowments, Government grants) and debts heads of the year for which the budget has been prepared shall be provided for in the budget. While preparing the budget, the Village *Panchayat* shall make adequate provision for the obligatory functions of the Village *Panchayat* stipulated under section 110 of the Act<sup>106</sup>.

**Placing the budget before the *Gram Sabha*** - On or before the 26th of January and carry out any modification, if any, in the budget and place it before the Village *Panchayat* for approval before the 31st January of the year preceding year for which the budget is prepared.<sup>107</sup>

**Prescribed officer for scrutiny of budget** - Three copies of the draft budget so prepared by the Village *Panchayat*, and approved by the *Gram Sabha* under rule 4 shall be sent by the Executive Authority of the Village *Panchayat* to the Deputy Block Development Officer (*Panchayat*) on or before the 31st of January preceeding the budget year.<sup>108</sup>

**Time limit for approval of the budget** - If the Deputy Block Development Officer (*Panchayat*) fails, either to scrutinize and sent it to the Village *Panchayat*, the draft budget or return the same for modification, within thirty days of its receipt, it may be construed that the draft budget is approved and the Village *Panchayat* may proceed further and in the case of return, the Executive Authority shall immediately modify the draft budget and send it back as mentioned previously for getting approval. In any case, remarks of the scrutinizing officer on the draft budget in respect of every Village *Panchayat* under his jurisdiction shall be sent by the Deputy Block Development Officer (*Panchayats*) not later than the 8th February of each year. The Executive Authority of the Village *Panchayat* shall obtain sanction of the Village *Panchayat* for the budget approved by the Deputy Block Development Officer (*Panchayats*) before the 15th March of the year. Copies of the sanctioned budget shall be sent to the Inspector, Auditor, Assistant Director (*Panchayats*), Deputy Block Development Officer (*Panchayats*) within seven days of the passing of the budget is prepared.<sup>109</sup>

**No expenditure in Village *Panchayat* with budget provisions.** - Village *Panchayat* shall not authorise any item of expenditure not included in the budget, or which is excess of the budget

<sup>104</sup>Rule 200, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>105</sup>Rule 201, Rajasthan Panchayati Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit)

<sup>106</sup>Rule 3, Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999

<sup>107</sup>Rule 4, Tamil Nadu Panchayats (Budget and Allotment of Funds in Respect of Village Panchayats) Rules 1999

<sup>108</sup>Rule 5, Tamil Nadu Panchayats (Budget and Allotment of Funds in Respect of Village Panchayats) Rules 1999

<sup>109</sup>Rule 6, Tamil Nadu Panchayats (Budget and Allotment of Funds in Respect of Village Panchayats) Rules 1999

allotment without indicating the source from which the money required for the proposed expenditure to be found.

No Village *Panchayat* shall, without the previous sanction of the Inspector, divert even temporarily any part of the following earmarked funds for purpose other than for which they are collected: -

- Proceeds of the tax levied on agricultural under sub-section (3) of section 171 of the Act of the purpose specified.
- Loan amounts.
- Deposits (including Provident Fund).
- Surplus under the special tax on accounts for specific purpose.
- Receipts derived from the sale of capital assets.
- Income from endowments and trusts.
- Proceeds of the water tax specially levied as surcharge on house tax for the purpose of providing for expenses connected with water supply scheme and works.
- Government grants and subsidies sanctioned for specific purposes<sup>110</sup>.

**Outside sanction to be obtained wherever prescribed.** - The sanctioning of the budget shall not, by itself, be deemed to authorize the Village *Panchayat* to incur all the expenditure provided for therein and where the sanction of the Government or of any other authority is required for incurring any expenditure, for which the provision has been included in the budget, and such sanction has not been specifically assented, it shall be the duty of the Village *Panchayat* to obtain such sanction before the expenditure is incurred. The Executive Authority shall pay prompt attention to the remarks, if any, made by the auditor in regard to expenditure as compared with the budget allotment.<sup>111</sup>

**Lapse of budget provisions** - All allotments made in the budget shall lapse at the end of the

financial year, parts of the allotments remaining unexpended at the end the financial year shall not be reserved for disbursement after the end of the financial year, nor shall they be appropriated by transfer to deposits or any other head or drawn in advance in order to avoid lapse. All expenditure during the course of the year shall be regulated in accordance with the allotments in the budget for the year sanctioned by the Village *Panchayat* with modifications suggested, if any, by the Deputy Block Development Officer (*Panchayats*) or as modified by the Inspector (under sub-section (3) of the section 192 of the Act.)<sup>112</sup>

**Excess over budget provision** - Each case of excess expenditure which does not exceed five per cent of the provision in the budget estimate shall be ratified by the Deputy Block Development Officer (*Panchayats*) concerned after obtaining the sanction of the Village *Panchayat* concerned. Each case of excess expenditure which exceeds five per cent of the provision in the budget estimate shall be approved by the Inspector.<sup>113</sup>

**Revised Budget** - If, in the course of the year, any Village *Panchayat* find it necessary to alter or modify provisions shown in the budget, a revised budget may be prepared and placed before the Village *Panchayat* and *Gram Sabha* for approval and then submit three copies to the Deputy Block Development Officer (*Panchayat*) before the 31st December of the budget year.<sup>114</sup>

## Tripura

As per the Tripura *Panchayats* (Gaon *Panchayat* Budget) Rules, 1986, the *Panchayat* Secretary of the Gaon *Panchayat* shall, under the directions of the Pradhan, prepare by the 10th October of each year the draft budget of estimated receipts and disbursements for the following year in Form A-I and Form A-II.<sup>115</sup> The draft budget so prepared shall be considered at a meeting of the Gaon *Panchayat* to be specially convened by the Pradhan for this purpose on or before the 20th

<sup>110</sup>Rule 7, Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999

<sup>111</sup>Rule 8, Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999

<sup>112</sup>Rule 9, Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999

<sup>113</sup>Rule 10, Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999

<sup>114</sup>Rule 11, Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999

<sup>115</sup>Rule 3, Tripura Panchayats (Gaon Panchayat Budget) Rules, 1986.

October of each year. The *Panchayat* Secretary of the Gaon *Panchayat* shall revise the budget, if necessary, under the direction of the Pradhan, having regard to the recommendations of the Goan *Panchayat*, by 24th October of each year.<sup>116</sup> The budget so revised shall then be reconsidered and finalised at a meeting of the Gaon *Panchayat* to be specially convened on or before the 10th November in each year. The budget so finalised in Form A-I and A-II shall then be submitted by the *Panchayat* Secretary of the Gaon *Panchayat* to the Block Development Officer having jurisdiction over the area of the Gaon *Panchayat* on or before the 14th November in each year for approval.<sup>117</sup> On receipt of the budget the Block Development Officer may on or before the 1st December in each year, either approve the budget or return it to the *Gaon Panchayat* concerned for such modifications as the Block Development officer may direct.

Provided that where the budget so prepared or part thereof relates to any fund of the Autonomous District Council for any specific purposes assigned by the Council, the budget or the part thereof, as the case may be, should be submitted and approved by the said Council before the same is submitted to the Block Development Officer.<sup>118</sup>

#### **Modification of the Budget by the Gaon Panchayat**

The *Gaon Panchayat* shall, at a meeting specially convened for the purpose on or before the 15th December in each year, make such modifications of the budget as directed by the Block Development Officer. The *Gaon Panchayat* shall consider such modifications and pass the budget on or before the 20th of December for approval. Provided that where the *Gaon Panchayat* does not agree with the recommendations of the Block Development officer, the matter shall be referred by it to the Director of *Panchayats* whose decision shall be final and the budget shall be deemed to have been

passed with or without modification by the 31st March preceding the year to which the budget relates.<sup>119</sup> If a *Gaon Panchayat* fails to submit the budget before the Block Development Officer under sub-section (2) of Section 76 on or before 20th December in each year for approval, the Block Development Officer may call upon the *Gaon Panchayat* to furnish such information as it may require within a stipulated time and may prepare the budget as required under sub-section (1) and the budget so prepared by him on or before 31st March shall be deemed to have been passed by the *Gaon Panchayat* and approved by him, provided that where the *Gaon Panchayat* does not furnish the information within the stipulated time the Block Development Officer shall prepare the budget on the basis of such information as may be available with him.<sup>120</sup>

#### **Preparation of supplementary estimate**

A *Gaon Panchayat* may prepare in each year by 20th February of the year to which the budget relates a supplementary estimate in Form A-I and Form A-II providing for any modification of its budget and shall submit it to the Block Development Officer by 25th February for approval. The procedure laid down in rules 4 to 8 shall be followed as far as practicable by the *Gaon Panchayat* and the Block Development Officer in this regard. If any special situation arises when a *Gaon Panchayat* receives any special allotment of funds, the estimates of which have not been included either in the budget or in the supplementary estimates, the *Gaon Panchayat* shall, modify the supplementary estimates and forward the same to the Block Development Officer for approval.<sup>121</sup> The amount provided under any head of account in the budget of the *Gaon Panchayat*, as approved by the Block Development Officer may, by a resolution of the *Gaon Panchayat*, be transferred by reappropriation to any other head of account, provided that no reappropriation shall be made-

- In respect of fund placed at the disposal of the *Gaon Panchayat* by any Department

<sup>116</sup>Rule 4, Tripura Panchayats (Gaon Panchayat Budget) Rules, 1986.

<sup>117</sup>Rule 5, Tripura Panchayats (Gaon Panchayat Budget) Rules, 1986.

<sup>118</sup>Rule 6, The Tripura Panchayats (Gaon Panchayat Budget) Rules, 1986.

<sup>119</sup>Rule 7, The Tripura Panchayats (Gaon Panchayat Budget) Rules, 1986.

<sup>120</sup>Rule 8, The Tripura Panchayats (Gaon Panchayat Budget) Rules, 1986.

<sup>121</sup>Rule 9, The Tripura Panchayats (Gaon Panchayat Budget) Rules, 1986.



of the State Government or by any local authority or by any other organisation for a specific purpose, without the approval of such Department or local authority or organisation.

- Without adequate provision to discharge the obligatory liabilities of the *Gaon Panchayat* acquired either under the Act or under the rule made under the Act or under the condition of any grant made by the State Government or any local authority or any other organisation.<sup>122</sup>

**Power to vary Dates** - The Director of *Panchayats* may, on the recommendation of the Block Development Officer, by an order in writing and stating the reasons therefor, vary under special circumstances the date or dates fixed under rules 3,4,5,6, and 7<sup>123</sup>.

## West Bengal

### Preparation of Budget by the *Gram Sansad*

Budget of the *Gram Panchayat* for any year is prepared on the basis of the budgets prepared by the *Gram Sansads* within its jurisdiction. The *Gram Sansad* in its annual meeting shall hold discussion on the programs, schemes and works included in its perspective plan for five years for the purpose of preparation of an annual plan for the coming year, which may be executed in such year and shall assess the requirement of funds for the aforesaid purpose. In order to implement the decisions of the *Gram Sansad*, the *Gram Unnayan Samiti* holds as many neighborhood level meetings as may be deemed necessary and shall then prepare the budget of the *Gram Sansad* for the following year on the basis of the data generated in such meetings and on the basis of realistic assessment as far as practicable, of fund likely to be available in the following year; the budget so prepared shall be sent to the *Gram Panchayat* by 14th August in each year. While preparing the budget, the *Gram Unnayan Samiti*, in absence of any

other reliable data, presumes that availability of resources will be enhanced by 10% from what was allocated in the previous year for the purpose. For the purpose of preparation of budget, the *Gram Unnayan Samiti* shall arrange the schemes, programmes and works in different groups keeping into consideration the availability of different nature of funds under various programmes sponsored by the Central or the State Government or otherwise, untied fund received from or through the *Gram Panchayat* as also such contributions in the shape of cash, materials or voluntary labour that may be mobilized by the *Gram Unnayan Samiti*. The budget shall then be prepared showing funds including various natures of contributions against the schemes, programmes and works proposed to be executed against each category of fund.<sup>124</sup>

### Preparation of budget of estimated receipts and payments of *Gram Panchayat*

For preparation of the preliminary outline budget, the Pradhan of the *Gram Panchayat* take into account the budgets prepared by the *Gram Unnayan Samiti* and take steps to ascertain the quantum of fund likely to be received by the *Gram Panchayat* in the shape of grants, contributions and allotment of fund from the Central or the State Government either directly or through the Zilla Parishad or the *Panchayat Samiti*, as the case may be, or out of their own fund under different heads as also the fund which is likely to be mobilized by the *Gram Unnayan Samiti* through its own resources for the following financial year; such exercise on the basis of the considered estimation should be completed on or before the 31st August in each year.<sup>125</sup>

On ascertaining, as far as practicable, the information, the Pradhan, as *Sanchalak* of *Artha O Parikalpana Upa-Samiti*, shall convene a meeting of that *Upa-Samiti* and determine, in consultation with all other members present apportionment of share of money to be earmarked

<sup>122</sup>Rule 10, The Tripura *Panchayats* (*Gaon Panchayat Budget*) Rules, 1986.

<sup>123</sup>Rule 11, The Tripura *Panchayats* (*Gaon Panchayat Budget*) Rules, 1986.

<sup>124</sup>Rule 35, West Bengal *Panchayat* (*Gram Panchayat Accounts, Audit and Budget*) Rules, 2007.

<sup>125</sup>Rule 36, West Bengal *Panchayat* (*Gram Panchayat Accounts, Audit and Budget*) Rules, 2007.

for functional area of each *Upa-Samiti* for the purpose of preparation of *Upa-Samiti*-wise outline budget taking into consideration the budgets of the *Gram Sansads*. Accordingly, all the *Upa-Samitis* of *GramPanchayat* with the help of the Secretary of the respective *Upa-Samiti* of the *GramPanchayat*, shall prepare their outline budget separately taking into account their functional areas in terms of rule 66 of the West Bengal *Panchayat (GramPanchayat Administration) Rules, 2004* and shall place them before the Pradhan of the *GramPanchayat* on or before the 15th September in each year. On receiving the *Upa-Samiti*-wise outline budget, the Executive Assistant under the direction of the Pradhan shall draw up an outline budget of the *GramPanchayat* in vernacular of the district or the locality concerned in Form 36 on or before the 1st October in each year with annexure in the same format for each *Gram Sansad* showing fund apportioned to each under different heads of accounts on the basis of its approved plan 37.

**Consideration of outline budget.** – The outline budget so prepared shall be laid down before the *Artha O Parikalpana Upa-Samiti* for its consideration on or before the 10th of October in each year; such outline budget shall be modified, if necessary, with regard to the observations and decisions of the *Artha O Parikalpana Upa-Samiti* in the said meeting.<sup>126</sup>

**Adoption of outline budget as draft budget by the *GramPanchayat***

The modified outline budget referred to in rule 37 shall be laid before a meeting of the *GramPanchayat* to be specially convened for the purpose on or before the 30th of October in each year: Provided that a copy of such outline budget referred to in rule 37 shall accompany each notice of such meeting. The *GramPanchayat* shall, in the meeting, consider the outline budget and adopt it with such modification as may be deemed fit, as draft budget. Copies of the draft budget shall be published through a notice in the notice board of the *GramPanchayat* and in not less than two other prominent places within the

area of *GramPanchayat* like Post Office, Police Station, Block Land & Land Reforms Office, School and Public Library or any other place where people regularly visit or assemble in large number on or before 5th November for general information of the members of the *Gram Sansads* allowing them at least ten days' time for filing of objections and suggestions, if any. Copies shall also be sent to the *GramUnnayanSamitis* for placing such copies in the half-yearly meetings of the *Gram Sansads* for their views and suggestions. A copy of the draft budget shall be forwarded to the *PanchayatSamiti* having jurisdiction on or before the 7th of November in each year for the views of the *PanchayatSamiti*. The *PanchayatSamiti* or its *Artha Sanstha Unnayan O Parikalpana Sthayee Samiti* shall send its views, if any, to the *GramPanchayat* on or before the 25th of November in each year. The draft budget published shall be placed in the half-yearly meetings of all *Gram Sansads* within the *GramPanchayat* during the month of November in each year. The objections and suggestions as resolved in the meeting of the *Gram Sansads* on the draft budget shall be recorded and collated by the Pradhan for placing them in the meeting of the *Gram Sabha*. The draft budget shall be placed in the meeting of the *Gram Sabha* on or before the 31st December along with objections and suggestions recorded in the meetings of the *Gram Sansads* along with the views of the *PanchayatSamiti*, if any, for consideration. The objections and suggestions in the meeting of the *Gram Sabha* shall be recorded in writing.<sup>127</sup>

**Approval of budget by the *GramPanchayat***

The *GramPanchayat* shall, at a meeting specially convened for the purpose on or before the 31st January in each year and in the presence of at least half of the existing members, consider the objections and suggestions in the meetings of the *Gram Sansads* as also of the *Gram Sabha* and the views of the *PanchayatSamiti*, if any, and make such modifications of the draft budget as may be considered appropriate, and shall finally approve and adopt the budget for the next financial year: Provided that since the *Gram Sansad* budgets are the basis of the *GramPanchayat* budget, any

<sup>126</sup>Rule 37, West Bengal Panchayat (*Gram Panchayat Accounts, Audit and Budget*) Rules, 2007.

<sup>127</sup>Rule 38 of West Bengal Panchayat (*Gram Panchayat Accounts, Audit and Budget*) Rules, 2007.

gross deviation in the form of either addition or exclusion to and from such *Gram Sansad* budgets shall be justified with reasons and recorded in the proceedings of the meeting. If the attendance of the members in such meeting falls short of at least half of the existing members, the meeting shall be adjourned on fixing date, place and time of the adjourned meeting and that adjourned meeting shall be held in presence of at least half of the existing members on the seventh day from the date of adjournment: Provided that at least three days' notice for the adjourned meeting shall be served upon each member: Provided further that the process shall be repeated until attendance of at least half of the existing members is obtained in the meeting. On or before the 15th February in each year, a copy of the budget shall be – (i) published in all places referred to in sub-rule (3) of rule 38, and (ii) forwarded to the *PanchayatSamiti* having jurisdiction and to the Bank or Banks where *GramPanchayat* fund is lodged.<sup>128</sup>

#### **Supplementary and Revised Estimate**

The *Pradhan* shall review the flow of fund to the *GramPanchayat* and expenditure incurred upto the month of December in the current year and, if necessary, direct the Executive Assistant to prepare, taking into account the views and suggestions, if any, of the *Gram Sansads* in their half-yearly meetings, a draft supplementary and revised budget estimate of receipts and payments for the current year. The Executive Assistant of the *GramPanchayat* shall, in consultation with the *Pradhan*, prepare by the 25th of January in each year the draft supplementary and revised budget estimate following mutatis mutandis the format provided. The draft prepared, shall be placed and discussed in a meeting of the *Artha O ParikalpanaUpa-Samiti* by 5th February of the year and shall be accepted with such modification as may be deemed appropriate.

The draft as modified shall be considered and approved with such modifications as may be decided at a meeting specially convened for the purpose on or before the 25th of February in

each year and in the presence of at least half of the existing members of the *GramPanchayat*. Notwithstanding any law for the time being in force, if the attendance of the members in such meeting falls short of at least half of the existing members, the meeting shall be adjourned on fixing date, place and time of the adjourned meeting and that adjourned meeting shall be held in presence of at least half of the existing members on the seventh day from the date of adjournment: Provided that at least three days' notice for the adjourned meeting shall be served upon each member: The process shall be repeated until attendance of at least half of the existing members, is obtained in the meeting. Immediately after 25th February in each year, a copy of the supplementary and revised budget shall be published in all places referred to in sub-rule (3) of rule 38 and forwarded also to the *PanchayatSamiti* having jurisdiction and to the Bank or Banks where *GramPanchayat* fund is lodged. The supplementary and revised budget shall be placed in the annual meeting of the *Gram Sansad* for information<sup>129</sup>.

#### **Special allotment of fund after approval of supplementary budget**

If any special situation arises when a *GramPanchayat* receives any special allotment of fund for a specified purpose, the estimates of which have not been included either in the budget or in the supplementary and revised budget, the *GramPanchayat* shall modify the supplementary and revised budget estimates in a meeting specially convened for the purpose when quorum for the meeting is available: Provided that such meeting may be convened as an emergent meeting if the situation so warrants. A copy of the supplementary and revised budget estimates so modified shall be hung up in the notice board of the *GramPanchayat* and another copy shall be forwarded to the *PanchayatSamiti* having jurisdiction<sup>130</sup>.

#### **Re-appropriation of fund in budget estimates -**

In a meeting specially convened for the purpose and attended by at least half of the existing

<sup>128</sup>Rule 39, West Bengal Panchayat (*Gram Panchayat* Accounts, Audit and Budget) Rules, 2007

<sup>129</sup>Rule 40, West Bengal Panchayat (*Gram Panchayat* Accounts, Audit and Budget) Rules, 2007

<sup>130</sup>Rule 41, West Bengal Panchayat (*Gram Panchayat* Accounts, Audit and Budget) Rules, 2007

members, the *Artha O ParikalpanaUpa-Samiti* of the *GramPanchayat* may, by a resolution, transfer by re-appropriation any amount provided under any head of account in the budget or the supplementary and revised estimate to any other head of account and on such transfer, the supplementary and revised budget estimate shall stand modified accordingly: Provided that no re-appropriation shall be made –

- in respect of the fund placed at the disposal of the *GramPanchayat* by any Department of the State Government or Central Government or by any local authority or by any other organization, for a specific purpose without prior approval of such Department or local authority or other organization, as the case may be, and
- without adequate provision to discharge the obligatory liabilities of the *GramPanchayat* under the Act or the rules made thereunder or under the conditions of any grant made by the Department of the State Government or the Central Government or any local authority or any other organization, trust or endowment.

**Power to vary dates** - When a *GramPanchayat*, under the circumstances beyond its control, fails to comply with the time schedule prescribed for one or more stages for the preparation and approval of its budget, the *GramPanchayat* shall adopt a resolution recording the reason for its failure and shall fix up the dates by which each of the incomplete stages of action for preparation or approval of the budget shall be completed by the *GramPanchayat*. On adoption of such resolution, the Pradhan shall take steps to strictly adhere to the revised time schedule for adoption of the final budget: Provided that the date of approval of the budget by a *GramPanchayat* under rule 39 shall not be extended beyond the 31st March preceding the financial year to which the budget relates, and the date of approval of the supplementary and revised budget estimate under rule 40 shall not be extended beyond the 15th March of the current financial year: The revised time schedule shall be intimated by the

Pradhan immediately to the *PanchayatSamiti* having jurisdiction and the Bank or Banks where the *GramPanchayat* fund is lodged.

If a *GramPanchayat* fails to adopt in a resolution, the revised time schedule for preparation or approval of its budget for a financial year or the Pradhan concerned fails to adhere to the revised time schedule adopted or if the *Artha Sanstha Unnyan O ParikalpanaSthayeeSamiti* of the *Zilla Parishad* having jurisdiction holds the view that the aforesaid *GramPanchayat* shall not be able to approve its budget within the time or in the manner as prescribed, the aforesaid *SthayeeSamiti* shall appoint any person, persons or authority to prepare and submit to the said *SthayeeSamiti* a draft budget relating to the financial year concerned for that *GramPanchayat* in such manner as prescribed for preparation of draft budget and within such stipulated period as may be deemed appropriate preferably within the fifteenth day of April of the financial year to which the budget relates<sup>131</sup>.

On receipt of the budget prepared, the *Artha Sanstha Unnyan O ParikalpanaSthayeeSamiti* of the *Zilla Parishad* shall approve the budget in a meeting after such modifications as deemed appropriate within April 30 next. The budget so approved shall be placed in the next meeting of the *Zilla Parishad* for ratification along with such appropriate order as it may deem fit. The budget so approved with modifications shall be the budget of the *GramPanchayat* concerned for the said financial year and shall be deemed to be the budget approved under rule 39. The *GramPanchayat* in its financial administration shall not deviate from such budget save and except under the provisions of rules 40, 41 and 42 as may be required. Copies of the budget so approved shall be published in the Office of the *Zilla Parishad*, *PanchayatSamiti* and *GramPanchayat* concerned. Such copies shall be sent to the District Magistrate, the Sub-Divisional Officer, the Block Development Officer concerned and the Bank or Banks where the *GramPanchayat* fund is lodged and shall be placed in the annual meeting of the *Gram Sansad* and next meetings of the *Gram Sabha*<sup>132</sup>.

<sup>131</sup>Rule 42, West Bengal Panchayat (*Gram Panchayat Accounts, Audit and Budget*) Rules, 2007

<sup>132</sup>Rule 43, West Bengal Panchayat (*Gram Panchayat Accounts, Audit and Budget*) Rules, 2007

## Annex 4: Schemes

A brief description of the major centrally sponsored schemes as discussed in section 5.2 Involvement of Panchayats in Important Schemes is given below:

### 1. Krishonnati Yojana

Krishonnati Yojana is a centrally sponsored scheme that aims to improve agricultural productivity and farmers' income in rural areas. It was launched in 2015-16 and is being implemented in all states and union territories.

The *GramPanchayat*, *Block Panchayat*, and *District Panchayat* play an important role in the implementation of Krishonnati Yojana. The 'Green Revolution - Krishonnati Yojana' was approved concomitant with the period of the Fourteenth Finance Commission from 2017-18 to 2019-20. 'Green Revolution- Krishonnati Yojana' is an Umbrella Scheme comprising both Central Sector as well as Centrally Sponsored Schemes/Missions. This Umbrella Scheme has the following twelve Schemes/Missions:<sup>133</sup>

1. Mission for Integrated Development of Horticulture (MIDH)
2. National Mission on Oilseeds and Oil Palm (NMOOP)
3. National Food Security Mission (NFSM)
4. National Mission for Sustainable Agriculture (NMSA)
5. Sub-Mission on Agriculture Extension (SMAE)
6. Sub-Mission on Seeds & Planting Material (SMSP)
7. Sub-Mission on Agricultural Mechanisation (SMAM)
8. Sub-Mission on Plant Protection and Plant Quarantine (SMPPQ)
9. Integrated Scheme on Agricultural Census, Economics and Statistics.
10. Integrated Scheme on Agricultural Cooperation
11. Integrated Scheme on Agricultural Marketing (ISAM)

### 12. National e-Governance Plan in Agriculture (NeGP-A)

The Krishonnati Yojana is a major initiative of the Government of India to improve agricultural productivity and farmers' income. The *GramPanchayat*, *Block Panchayat*, and *District Panchayat* play an important role in the implementation of this scheme. By working together, these institutions can help to ensure that the benefits of Krishonnati Yojana reach all farmers in rural areas.

### 2. Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)<sup>134</sup>

PMKSY is a centrally sponsored scheme that aims to provide sustainable irrigation facilities to all farmers in India by 2024. The scheme was launched in 2015 and is being implemented in all States and Union Territories.

For the period 2021-2026, PMKSY-HKPP has been approved with the target for creation of 4.5 lakh hectare of irrigation potential through surface minor irrigation and repair, renovation, and restoration of water bodies. Implementation of ground water components for completion of ongoing projects with irrigation potential of 82,290 hectare has also been provisioned. Further, Command Area Development & Water Management (CAD&WM) component of PMKSY being implemented with Accelerated Irrigation Benefits Programme (AIBP) targets completion of 85 ongoing CAD&WM majors/medium projects with coverage of cultivable command area of 30.23 lakh hectare during 2021-2022 to 2025-2026.

The *GramPanchayat*, *Block Panchayat*, and *District Panchayat* play an important role in the implementation of PMKSY. The *GramPanchayat* prepares village development plans that prioritize agricultural development. The *Block Panchayat* is responsible for providing technical support to *GramPanchayats* in implementing schemes and projects under PMKSY. The *Block Panchayat* also monitors the progress of schemes and

<sup>133</sup>The information for the scheme is accessed from <https://pib.gov.in/Pressreleashere.aspx?PRID=1580432>

<sup>134</sup>The information for the scheme is accessed from <https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1941123>

projects and ensures that they are implemented in a transparent and accountable manner. The District *Panchayat* provides policy guidance to *GramPanchayats* and Block *Panchayats*. It also monitors the progress of schemes and projects and ensures that they are implemented in a coordinated manner.

### 3. Jal Jeevan Mission (JJM)<sup>135</sup>

JJM is a national mission launched by the Government of India in 2019 to provide safe and adequate drinking water through individual household tap connections (IHCs) to all rural households by 2024.

The vision of JJM is to provide every rural household drinking water supply in adequate quantity of prescribed quality on regular and long-term basis at affordable service delivery charges leading to improvement in living standards of rural communities.

Eight states and Union Territories have achieved 100 per cent household water connections under centrally sponsored Jal Jeevan Mission. Goa, Gujarat, Telangana, Andaman and Nicobar Islands, Dadra and Nagar Haveli, Daman and Diu, Puducherry and Haryana are the states that can now boast of 100 per cent household water connections.<sup>136</sup> Punjab, Himachal Pradesh and Bihar have covered more than 90 per cent households and are fast progressing towards attaining the 100 percent coverage, said the Jal Shakti ministry. However, Uttar Pradesh, Chhattisgarh, Rajasthan and Jharkhand still do not have even 25 per cent coverage of functional tap water connection—less than half of the national average of 50 per cent.

As per the official data, Uttar Pradesh has the lowest coverage at 13.75 per cent, followed by Jharkhand at 20.01 per cent, Chhattisgarh 23.26 per cent and Rajasthan at 24.58 per cent. According to the ministry, of the 19.13 crore rural households in the country, 9.59 crore have access to functional tap water connections<sup>137</sup>.

When the scheme was launched in 2019, only 3.23 crore households—i.e. 17 per cent—of the rural population had access to drinking water through taps. The Jal Jeevan Mission aims to provide safe piped drinking water to all rural households across the country by 2024. The scheme also ensures coverage to government schools, *GramPanchayat* offices, community health centres and anganwadi centres.

### 4. Swachh Bharat Mission (SBM)<sup>138</sup>

To accelerate the efforts to achieve universal sanitation coverage and to put the focus on sanitation, the Prime Minister of India had launched the Swachh Bharat Mission on 2nd October 2014. Under the mission, all villages, *GramPanchayats*, Districts, States and Union Territories in India declared themselves “open-defecation free” (ODF) by 2 October 2019, the 150th birth anniversary of Mahatma Gandhi, by constructing over 100 million toilets in rural India. To ensure that the open defecation free behaviours are sustained, no one is left behind, and that solid and liquid waste management facilities are accessible, the mission moved towards the Phase II of SBMG i.e. ODF-Plus. ODF Plus activities under Phase II of Swachh Bharat Mission (*Grameen*) will reinforce ODF behaviours and focus on providing interventions for the safe management of solid and liquid waste in villages.

SBM has three main components:

- **Construction of toilets:** The mission provides financial assistance to households for construction of toilets. It also promotes the construction of community toilets in areas where individual toilets are not feasible.
- **Solid waste management:** The mission promotes the segregation, collection, and disposal of solid waste in a scientific manner. It also promotes the use of waste to energy technologies.

<sup>135</sup>The information for the scheme is accessed from <https://jaljeevanmission.gov.in/media/seven-states-uts-achieve-100-piped-water-connection-goal> accessed on 17th August 2023.

<sup>136</sup><https://pib.gov.in/PressReleasePage.aspx?PRID=1886953> accessed on 17th August 2023.

<sup>137</sup><https://jaljeevanmission.gov.in/media/seven-states-uts-achieve-100-piped-water-connection-goal> accessed on 17 August 2023.

<sup>138</sup>The information for the scheme is accessed on 17 August 2023 from <https://sbm.gov.in/sbmgdashboard/statesdashboard.aspx>.

- Open defecation free (ODF) declaration: The mission declares villages, districts, and states as ODF when they meet certain criteria, such as having every household with a toilet and no visible open defecation.

SBM has been a major success in achieving its goals. As of February 2023, over 100 million toilets have been constructed under the mission, and over 5.7 lakh villages have been declared ODF. SBM has also helped to improve sanitation and hygiene practices in rural areas.

The success of SBM is due to the strong support of the government, the active participation of the community, and the innovative approaches adopted by the implementing agencies. SBM is a shining example of how a national campaign can be used to achieve a social goal.

Here are some of the key achievements of SBM:

- Over 100 million toilets have been constructed under the mission.
- Over 5.7 lakh villages have been declared ODF.
- Over 600 districts have been declared ODF.
- Over 10 states have been declared ODF.
- The sanitation coverage in rural India has increased from 40% in 2014 to over 90% in 2023.
- The practice of open defecation has been eliminated in most parts of the country.
- SBM has helped to improve sanitation and hygiene practices in rural areas.

SBM is a major milestone in India's journey towards becoming a clean and healthy nation. The mission has had a positive impact on the lives of millions of people, and it will continue

to do so in the years to come. By working together, the *Gram Panchayat*, *Block Panchayat*, and *District Panchayat* can help to ensure the success of SBM and make India a clean and healthy nation.

## 5. Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)<sup>139</sup>

PM POSHAN earlier known as the National Programmes of Mid-Day Meal in Schools is one of the foremost rights based Centrally Sponsored Schemes under the National Food Security Act, 2013 (NFSA). The primary objective of the scheme is to improve the nutritional status of children studying in classes I-VIII in eligible schools. Nutrition and food norms under the scheme are as under:

### Nutrition Norms

(per child per day)

Level	Calorie	Portion
Primary	450	20 gms
Upper Primary	700	40gms

Source: Department of School Education & Literacy

The *Gram Panchayats* are responsible for the development of the village, including nutrition. It identifies the needs of children, pregnant women, lactating mothers, and adolescent girls in the village. The *Gram Panchayats* also prepare village-level plans for implementation of PM POSHAN that prioritize the needs of these vulnerable groups.

The *block Panchayat* is responsible for providing technical support to *Gram Panchayats* in implementing PM POSHAN. The *district Panchayat* is responsible for providing policy guidance to *Gram Panchayats* and *block Panchayats* in implementing PM POSHAN. The *district Panchayat* along with *block Panchayat*

### Food Norms

(per child per day)

Level	Food grains	Pulses	Vegetables	Oil & Fats	Salts & condiments
Primary	100 gms	20 gms	50 gms	5 gms	As per need
Upper Primary	150 gms	30 gms	75 gms	7.5 gms	As per need

Source: Department of School Education & Literacy

<sup>139</sup>The information for the scheme is taken from <https://dsel.education.gov.in/scheme/pm-poshan-scheme>

monitors the progress of PM POSHAN activities in the district and ensures that they are implemented in a coordinated manner.

### 6. Samagra Shiksha Abhiyan (SSA)

SSA is a flagship programmes of the Government of India to provide quality education from preschool to senior secondary level in a mission mode. The programmes was launched in 2018 and aims to achieve universalization of elementary education and secondary education by 2030. The scheme envisages the 'school' as a continuum from preschool, primary, upper primary, secondary to Senior Secondary levels. The vision of the Scheme is to ensure inclusive and equitable quality education from preschool to senior secondary stage in accordance with the Sustainable Development Goal (SDG) for Education.

The major objectives of the Scheme are provision of quality education and enhancing learning outcomes of students; Bridging Social and Gender Gaps in School Education; Ensuring equity and inclusion at all levels of school education; Ensuring minimum standards in schooling provisions; Promoting Vocational education; Support States in implementation of Right of Children to Free and Compulsory Education (RTE) Act, 2009; and Strengthening and up-gradation of SCERTs/State Institutes of Education and District Institute of Educational Training (DIET) as a nodal agencies for teacher training.

The *Gram Panchayat* prepares village-level plans for implementation of SSA that prioritize the needs of these vulnerable groups. The block *Panchayat* ensures the implementation is done in a transparent and accountable manner. The district *Panchayat* monitors the progress of SSA activities in the district.

### 7. The National Health Mission (NHM)

NHM was launched by the government of India in 2013 subsuming the National Rural Health Mission (Launched in 2005) and the National Urban Health Mission (Launched in 2013). It gives universal access to preventive, promotive and curative health care services. The scheme aims to improve the health status

of the people, especially the vulnerable groups, by reducing infant mortality, maternal mortality, and morbidity. The National Health Mission (NHM) encompasses its two Sub-Missions, The National Rural Health Mission (NRHM) and The National Urban Health Mission (NUHM). The main programmatic components include Health System Strengthening, Reproductive-Maternal- Neonatal-Child and Adolescent Health (RMNCH+A), and Communicable and Non-Communicable Diseases. The NHM envisages achievement of universal access to equitable, affordable & quality health care services that are accountable and responsive to people's needs. NRHM seeks to provide equitable, affordable, and quality health care to the rural population, especially the vulnerable groups. Under the NRHM, the Empowered Action Group (EAG) States, as well as the Northeastern States, Jammu and Kashmir and Himachal Pradesh, have been given special focus. The thrust of the mission is on establishing a fully functional, community-owned, decentralized health delivery system with inter-sectoral convergence at all levels, to ensure simultaneous action on a wide range of determinants of health such as water, sanitation, education, nutrition, social and gender equality. Institutional integration within the fragmented health sector was expected to provide a focus on outcomes, measured against Indian Public Health Standards for all health facilities.

Specific goals for the states are based on existing levels, capacity, and context. State specific innovations would be encouraged. Process and outcome indicators will be developed to reflect equity, quality, efficiency, and responsiveness. Targets for communicable and non-communicable diseases will be set at state level based on local epidemiological patterns and taking into account the financing available for each of these conditions.

The endeavour would be to ensure the achievement of indicators as follows:

1. Reduce MMR to 1/1000 live births
2. Reduce IMR to 25/1000 live births
3. Reduce TFR to 2.1
4. Prevention and reduction of anaemia in women aged 15–49 years



5. Prevent and reduce mortality & morbidity from communicable, non-communicable, injuries and emerging diseases
6. Reduce household out-of-pocket expenditure on total health care expenditure
7. Reduce annual incidence and mortality from Tuberculosis by half
8. Reduce the prevalence of Leprosy to <1/10000 population and incidence to zero in all districts
9. Annual Malaria Incidence to be <1/1000
10. Less than 1 percent microfilaria prevalence in all districts
11. Kala-azar Elimination by 2015, <1 case per 10000 population in all blocks.

### 8. The Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA)

MNREGA also known as the National Rural Employment Guarantee Scheme (NREGS) is a social security programmes introduced by the Government of India in 2005. The act guarantees 100 days of employment in a financial year to every adult member of a rural household willing to do unskilled manual work at the statutory minimum wage. The enhancement of livelihood security to the households in rural areas of the State by providing round the year employment with minimum guarantee of one hundred days of wage employment in a financial year to every household volunteer to do unskilled manual work. Secondary objective includes creation of assets for development of rural areas<sup>140</sup>.

The *GramPanchayat* plays a pivotal role in the successful implementation of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) by undertaking a multitude of responsibilities. First and foremost, it serves as the initial point of contact for the program, receiving applications for registration from eligible households. Subsequently, it meticulously verifies these applications, ensuring that only qualified households are registered. Once

registered, the *GramPanchayat* issues Job Cards (JCs) to the households, granting them access to employment opportunities under MGNREGA. Furthermore, it receives applications for work from job cardholders and promptly issues dated receipts for these applications. The *GramPanchayat* is responsible for allotting work within fifteen days of application submission or from the requested work commencement date for advance applications. Additionally, it conducts surveys to assess the demand for work and identifies and plans projects, prioritizing them for execution. It is also tasked with executing works according to technical standards and maintaining comprehensive records as per operational guidelines. Moreover, the *GramPanchayat* plays a crucial role in creating awareness, mobilizing the community, and convening *Gram Sabha* meetings for planning and social audits. It ensures transparency by proactively disclosing project details, wages, and materials procurement information, promoting public accountability. Furthermore, it collaborates with the Social Audit Unit to provide necessary information for audits, organizes regular Rozgar Diwas events, and prepares annual reports for public access. In essence, the *GramPanchayat* serves as the linchpin in the effective and accountable execution of MGNREGA at the grassroots level, fostering rural employment and development.

The Intermediate *Panchayat* plays a pivotal role in the effective implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) by undertaking a range of crucial functions. Firstly, it holds the responsibility of approving works with expected outcomes to be executed within its jurisdiction. This includes the careful consideration and authorization of projects that align with the program's objectives. Additionally, the Intermediate *Panchayat* has a critical role in the approval process, as it reviews and sanctions the block level plan, which is subsequently forwarded to the district *Panchayat* at the district level for final approval, ensuring that plans are in harmony with broader regional development goals.

<sup>140</sup><https://haryanarural.gov.in/scheme/mahatma-gandhi-national-rural-employment-guarantee-scheme-mgnregs/>

Moreover, the Intermediate *Panchayat* assumes a supervisory and monitoring role in overseeing projects undertaken at the *GramPanchayat* and block levels. This involves regular assessment and evaluation of project progress, quality, and adherence to program guidelines, ensuring that the intended benefits reach the rural communities. The Intermediate *Panchayat* also remains flexible in its functions, as it carries out any other responsibilities assigned to it by the State Council, adapting to evolving program needs and priorities.

The District *Panchayat* plays a crucial role in the successful implementation of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) by performing a range of essential functions. Firstly, it holds the responsibility of approving works with expected outcomes to be executed within its district. This involves a thorough assessment and authorization of projects, ensuring that they align with the program's objectives and benefit the local rural communities. Additionally, the District *Panchayat* is entrusted with the task of consolidating the Annual Block Plans developed at the block level into a comprehensive District Plan. This consolidation process is instrumental in harmonizing and aligning various local development initiatives, making them more effective and efficient in addressing the needs of the district as a whole.

Furthermore, the District *Panchayat* plays a pivotal role in monitoring and supervising the MGNREG Scheme within its district. This entails regular assessment and evaluation of the progress and quality of MGNREGA projects, as well as ensuring that program guidelines are diligently followed at the grassroots level. By overseeing the implementation process, the District *Panchayat* contributes significantly to the accountability and transparency of the program.

The other important stakeholders include: Members of Social Audit Unit, Vigilance and Monitoring Committees, Technical Staff of implementing agencies, Departments with whom MoU has been signed for convergence with MGNREGA, viz, Ministry of Agriculture

and Farmers' Welfare, Ministry of Forest & Environment, Ministry of Water Resources, Department of Rural Development, Department of Land Resources and Ministry of Drinking Water and Sanitation and Departments which stand to benefit from MGNREGA like Agriculture, Water Resources/Irrigation, Forest etc.

## 9. The Pradhan Mantri Awas Yojana (PMAY)

PMAY is a housing scheme launched by the Government of India in 2015 to provide affordable housing to the poor and homeless. The scheme aims to provide pucca houses to all homeless and eligible households in the country. The duration of the Mission was initially seven years from FY 2015-16 to FY 2021-22. The Mission has now been extended up to 31 December 2024 with all verticals except Credit Linked Subsidy Scheme (CLSS) vertical to complete houses sanctioned up to 31 March 2022. The Ministry has also stated that during the extended period, no additional houses will be sanctioned. The Mission period has been extended solely with the purpose of completion of sanctioned houses and no additional houses will now be sanctioned under PMAY(U). PMAY (U) is being implemented through the following four verticals, a) In-Situ Slum Redevelopment (ISSR) b) Credit Linked Subsidy Scheme (CLSS) c) Affordable Housing in Partnership (AHP) d) Beneficiary-led Construction (BLC).

Under PMAY(U), the validated demand for housing was assessed by States/UTs. Demand surveys were conducted through Urban Local Bodies (ULBs), offline, online and free of cost. The PMAY-U adopted a cafeteria approach for housing demand survey, providing options to the prospective beneficiaries to choose from the four verticals of the scheme based on their preferences. After considering vertical-wise requirements and availability of resources with them, States/UTs proposed projects for approval of the Central Sanctioning and Monitoring Committee (CSMC). As per validated demand assessed and reported by States/UTs under PMAY-U, year-wise target to meet the demand of 112.24 lakh houses for eligible beneficiaries by 2022 vis-à-vis progress made so far is as under:<sup>141</sup>

<sup>141</sup>[https://loksabhadocs.nic.in/lssccommittee/Housing%20and%20Urban%20Affairs/17\\_Housing\\_and\\_Urban\\_Affairs\\_17.pdf](https://loksabhadocs.nic.in/lssccommittee/Housing%20and%20Urban%20Affairs/17_Housing_and_Urban_Affairs_17.pdf)

## 10. Sansad Adarsh Gram Yojana (SAGY)<sup>142</sup>

Sansad Adarsh Gram Yojana (SAGY), as a path breaking initiative in rural development was launched by the Hon'ble Prime Minister on 11 October 2014 with the objective of creating Adarsh Grams (Ideal Villages) across the country. The scheme Guidelines called upon the Hon'ble Members of Parliament to make one GramPanchayat of their choice a Model Village by 2016, and another two by 2019. The Hon'ble MPs have adopted 703 GramPanchayats across the country under Phase-I of SAGY and close to 630 GramPanchayats under Phase-II/III, till 2nd April 2018. These 'Adarsh Grams' are to serve as 'nucleus of health, cleanliness, greenery and cordiality' within the village community becoming schools of local development and governance, inspiring neighboring GramPanchayats. The Sansad Adarsh Gram Yojana (SAGY) converge resources available from a range of existing Central Sector, Centrally Sponsored and State Schemes to achieve the programme objectives and as such, no additional funding is deemed necessary. The GramPanchayats under the guidance of Hon'ble MPs follow a structured process of environment-creation, social-mobilization, resource-mapping and participatory development planning.

## 11. The Pradhan Mantri Gram Sadak Yojana (PMGSY)<sup>143</sup>

PMGSY is a flagship Programme of the Government of India to provide all-weather road connectivity to unconnected rural habitations. The scheme was launched in 2000 and aims to provide connectivity to all unconnected habitations by 2025. As on 15 March 2022, 99 percent of targeted habitations have been provided all weather road connectivity and Nearly 7 Lakh km road length has been completed under PMGSY, since its inception.

As the programme unfolded, a need was felt for consolidation of the existing Rural Road Network to improve its efficiency not only as a provider of transportation services, but also as a vehicle of social and economic development.

Accordingly, in the year 2013, PMGSY-II was launched for upgradation of selected Through Routes and Major Rural Links (MRLs) with a target to upgrade 50,000 Km in various States and Union Territories. Since inception, till 10.03.2022, 49,885 km road length has been sanctioned and 46,468 km road length has been completed under PMGSY-II.

Subsequently, in 2016, Road Connectivity Project for Left Wing Extremism Affected Areas (RCPLWEA) for construction/upgradation of strategically important roads was launched as a separate vertical under PMGSY. Since inception, till 10.03.2022, 10,231 km road length has been sanctioned and 5,310 km road length has been completed under RCPLWEA.

In the year 2019, Government launched PMGSY-III for consolidation of 1,25,000 Km Through Routes and Major Rural Links connecting habitations, inter-alia, to Gramin Agricultural Markets (Grams), Higher Secondary Schools and Hospitals. Since inception, till 10.03.2022, 77,129 km road length has been sanctioned and 29,773 km road length has been completed under PMGSY-III.

While implementing the scheme, challenges like issues of land acquisition, forest clearance, poor contracting capacity of states, lack of response to tenders, law and order issues, financial capability of states to release funds, execution capacity of states/ State Rural Roads Development Agency (SRRDAs) came in the way which impacted the overall progress of the scheme in general. For North-Eastern and hill states, some additional issues like adverse climatic conditions, tough terrain, short working season etc. also came in the way which compounded the challenges.

## 12. The Integrated Child Development Services (ICDS)

The Integrated Child Development Services (ICDS) is a programme of the Government of India that aims to improve the health, nutrition, and development of children under the age of six years, and pregnant women and lactating

<sup>142</sup>The information of the scheme is taken from <https://saanjhi.gov.in/NationalReport.aspx>

<sup>143</sup>The information of the scheme is taken from <https://rural.nic.in/en/press-release/implementation-pradhan-mantri-Gram-sadak-yojana>.

mothers. The scheme was launched in 1975 and is implemented by the Ministry of Women and Child Development. The scheme was launched on 2 October 1975 in 33 (4 rural, 18 urban, 11 tribal) blocks. Over the last 25 years, it was expanded progressively and at present it has 5614 (central 5103, state 511) projects covering over 5300 community development blocks and 300 urban slums: over 60 million children below the age of 6 years and over 10 million women between 16 and 44 years of age and 2 million lactating mothers<sup>144</sup>. The total population under ICDS coverage is 70 million, which is approximately 7 percent of the total population of one billion. The main thrust of the scheme is on the villages where over 75 percent of the population lives. Urban slums are also a priority area of the programme.<sup>145</sup>

The *GramPanchayat* is responsible for:

- Identifying the needs of the village for ICDS services
- Preparing village-level plans for implementation of ICDS
- Implementing schemes and projects under ICDS
- Monitoring the progress of schemes and projects
- Maintaining records and accounts
- Ensuring transparency and accountability in the implementation of schemes and projects
- Ensuring that the benefits of ICDS reach the intended beneficiaries.

The Block *Panchayat* is responsible for:

- Providing technical support to *GramPanchayats* in implementing ICDS
- Coordinating the activities of *GramPanchayats* under ICDS
- Monitoring the progress of ICDS activities in the block
- Facilitating resource mobilization for ICDS

- Ensuring coordination with other stakeholders

The District *Panchayat* is responsible for:

- Providing policy guidance to *GramPanchayats* and Block *Panchayats* in implementing ICDS
- Monitoring the progress of ICDS activities in the district
- Facilitating resource mobilization for ICDS
- Ensuring coordination with other stakeholders
- Promoting convergence of schemes and projects under ICDS

### 13. The National Rural Livelihoods Mission (NRLM)

NRLM was formerly known as the Swarnajayanti *GramSwarozgar* Yojana (SGSY), is a government Programme of India that aims to eradicate poverty in rural areas by providing financial assistance to Self Help Groups (SHGs). The scheme was launched in 2005 and is implemented by the Ministry of Rural Development. Launched in the year 2011, the Deendayal Antyodaya Yojana- National Rural Livelihoods Mission (DAY-NRLM) Program aims to reach out to around 10 crore poor households by way of mobilizing rural women into community institutions such as Self -Help Groups (SHGs) and their federations namely Village Organizations (VOs), Cluster Level Federations (CLFs), and higher order collectives such as Producer Groups (PGs), Farmer Producer Organizations (FPOs) etc. The objective is to provide diversified livelihood opportunities to the rural poor women through these community institutional platforms for their upliftment, empowerment, and growth.

In doing so, the programme has reached out to all 28 states and 6 Union Territories (except Delhi and Chandigarh) covering 723 districts and 6877 blocks. Nearly 8.64 crore women members have been mobilized into 80 lakh SHGs. There

<sup>144</sup>Ministry of Human Resource Development, Department of Women and Development. Annual Report 1995–96 Part IV. Government of India Press New Delhi. 5-6

<sup>145</sup><https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4925843/#bib1>

are more than 4.63 lakh Village Organizations formed under the programme. The community institutions have accessed, cumulatively, more than Rs. 19750 Crores of Capitalization Support Fund and more than Rs. 5.83 Lakh Crore has been provided as bank credit to the SHGs. Today, there are more than 1.96 crore Mahila Kisan being supported under the Farm Livelihood intervention of the program and more than 2.18 lakh women entrepreneurs supported under the sub-scheme Start-up Village Entrepreneurship Programme (SVEP).<sup>146</sup>

The goal of the mission is to reduce poverty by enabling the poor households to access gainful self-employment and skilled wage employment opportunities, resulting in appreciable improvement in their livelihoods on a sustainable basis, through building strong grassroots institutions for the poor.

Deendayal Antyodaya Yojana-National Rural Livelihood Mission (DAY-NRLM) is a flagship poverty alleviation program implemented by the Ministry of Rural Development, Government of India. It aims to reduce poverty by enabling the poor household to access gainful self-employment and skilled wage employment opportunities resulting in sustainable and diversified livelihood options for the poor. This is one of the world's largest initiatives to improve the livelihoods of the poor. The Mission seeks to achieve its objective through investing in four core components viz., (a) social mobilization and promotion and strengthening of self-managed and financially sustainable community institutions of the rural poor women; (b) financial inclusion; (c) sustainable livelihoods; and (d) social inclusion, social development and access to entitlements through convergence. The Mission seeks to reach out to around 10 Crore rural poor households in a phased manner by 2022-23 and impact their livelihoods significantly.<sup>147</sup>

The DDU-GKY, or Deen Dayal Upadhyaya Grameen Kaushal Yojana, is a sub-scheme of NRLM that aims to provide skill training and

employment opportunities to rural youth. The scheme was launched in 2015 and is implemented by the National Skill Development Corporation (NSDC).

#### 14. The National Food Security Mission (NFSM)<sup>148</sup>

NFSM is a centrally sponsored scheme launched in 2007 based on the recommendations of the agriculture sub-committee of National Development Council (NDC). The committee pointed out the need for improved agricultural extension services, technology transfer and decentralized planning as a result of which NFSM was conceptualized as a mission mode program. It is a government programme of India that aims to increase the production of rice, wheat, pulses, and oilseeds along with restoration of soil fertility and productivity at the individual farm level. The scheme is implemented by the Ministry of Agriculture.

The National Food Security Act, 2013 has prescribed a role for local authority in the implementation of all the schemes under the Act including the Targeted Public Distribution System (TPDS) for ensuring that the subsidized food grains reach the targeted beneficiary. The definition of the local authority under the Act includes *Panchayat*, municipality, district board, cantonment board, town planning authority and in the States of Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura where *Panchayats* do not exist, the village council or committee or any other body, by whatever name called, which is authorised under the Constitution or any law for the time being in force for self-governance or any other authority or body vested with the control and management of civic services, within a specified local area. Section 25 of the Act makes the local authorities responsible for the proper implementation of the Act in their respective areas. The State Government can assign additional responsibilities for implementation of the TPDS to the local authority. Section 26 of the Act provides that in implementing different

<sup>146</sup><https://aajeevika.gov.in/our-impact/overview>

<sup>147</sup><https://aajeevika.gov.in/about/introduction>

<sup>148</sup>The scheme details are mostly taken from <https://dfpd.gov.in/involvement-of-panchayati-raj.htm>

schemes of the Ministries or Departments of the Central Government and the State Governments, prepared to implement provisions of the Act, the local authorities shall be responsible for discharging such duties and responsibilities as may be assigned to them, by notification, by the respective State Governments.

Section 28 of NFSA provides that every local authority, or any other authority or body, as may be authorised by the State Government, shall conduct or cause to be conducted, periodic social audits on the functioning of Fair Price Shops (FPSs), TPDS and other welfare schemes, and cause to publicise its findings and take necessary action, in such manner as may be prescribed by the State Government.

Section 31 of the Act provides that the Central Government and the State Governments and local authorities shall, for the purpose of advancing food and nutritional security, strive to progressively realize the objectives specified in Schedule III of the Act.

### 15. The National Social Assistance Programme (NSAP)

NSAP is a government programme of India that provides social security benefits to the poor and vulnerable. The scheme was launched in 1995 and is implemented by the Ministry of Social Justice and Empowerment. As of August 25, 2023, there were a total of 29,747,907 beneficiaries under the NSAP. The number of beneficiaries under each scheme is as follows:

- Indira Gandhi National Old Age Pension Scheme (IGNOAPS): 2,21,30,687
- Indira Gandhi National Widow Pension Scheme (IGNWPS): 67,35,826
- Indira Gandhi National Disability Pension Scheme (IGNDPS): 8,81,394

The data on payment modes shows that the majority of beneficiaries (82%) receive their pensions through direct bank transfers. The remaining 18% of beneficiaries receive their pensions through post office payments or other modes.

The data on Aadhaar seeding shows that 99% of beneficiaries have their Aadhaar numbers linked to their pension accounts. This is a significant achievement, as it will help to ensure that beneficiaries receive their pensions on time and in full.<sup>149</sup>

The National Social Assistance Programme (NSAP) represents a significant step towards the fulfilment of the Directive Principles in Article 41 and 42 of the Constitution recognizing the concurrent responsibility of the Central and the State Governments in the matter. Article 41 of the Constitution of India directs the State to provide public assistance to its citizens in case of unemployment, old age, sickness and disablement and in other cases of undeserved want within the limit of its economic capacity and development.

### Objective of NSAP

National Social Assistance Programme is a social security and welfare programme to provide support to aged persons, widows, disabled persons and bereaved families on death of primary breadwinner, belonging to below poverty line households.

On 1st April 2000 a new Scheme known as Annapurna Scheme was launched. This scheme aimed at providing food security to meet the requirement of those senior citizens who, though eligible, have remained uncovered under the National Old Age Pension Scheme (NOAPS).

In February 2009, two new Schemes known as Indira Gandhi National Widow Pension Scheme (IGNWPS) and Indira Gandhi National Disability Pension Scheme (IGNDPS) were introduced.

- Presently NSAP comprises of five schemes, namely –
- Indira Gandhi National Old Age Pension Scheme (IGNOAPS),
- Indira Gandhi National Widow Pension Scheme (IGNWPS),
- Indira Gandhi National Disability Pension Scheme (IGNDPS),

<sup>149</sup><https://nsap.nic.in/>

- National Family Benefit Scheme (NFBS) and
- Annapurna.

#### **16. The Rashtriya Krishi Vikas Yojana- Remunerative Approaches for Agriculture and Allied Sector Rejuvenation (RKVY – RAFTAAR)**

RKVY – RAFTAAR is a government Programme of India that aims to increase the income of farmers by promoting remunerative agricultural practices. The scheme was launched in 2015 and is implemented by the Ministry of Agriculture.

The Rashtriya Krishi Vikas Yojana (RKVY) was approved in 2007, with an aim to ensure holistic development of agriculture and allied sectors by allowing states to choose their own agriculture and allied sector development activities as per the district/state agriculture plan. Under RKVY, States have been provided flexibility and autonomy for selection, planning approval and execution of projects under the scheme as per their need, priorities and agro-climatic requirements. Till 2013-14, the scheme was implemented as an Additional Central Assistance (ACA) to State Plan Scheme with 100% central assistance. It was converted into a Centrally Sponsored Scheme in 2014-15 with 100% central assistance. Since 2015-16, the funding pattern of the scheme has been altered in the ratio of 60:40 between Centre and States (90:10 for Northeastern States and Himalayan States). For Union Territories the funding pattern is 100% central grant. In 2017, the Cabinet approved the continuation of the ongoing Centrally Sponsored Scheme - Rashtriya Krishi Vikas Yojana (RKVY) as Rashtriya Krishi Vikas Yojana- Remunerative Approaches for Agriculture and Allied Sector Rejuvenation (RKVY-RAFTAAR) for three years i.e. 2017-18 to 2019-20 with a financial allocation of Rs.15,722 crores with broad objectives of making farming a remunerative economic activity through strengthening the farmer's effort, risk mitigation and promoting agri-business entrepreneurship. The scheme incentivizes States to increase public investment in agriculture & allied sectors. Under RKVY, States have been

provided flexibility and autonomy for selection, planning approval and execution of projects under the scheme as per their need, priorities, and agro-climate requirements.

#### **Objectives of RKVY- RAFTAAR**

- To strengthen the farmers' efforts through creation of required pre and postharvest Agri infrastructure that increases access to quality inputs, storage, market facilities etc. and enable farmers to make informed choices.
- To provide autonomy, flexibility to states to plan and execute schemes as per local/ farmers' needs. To promote value chain addition linked production models that will help farmers increase their income as well as encourage production/productivity.
- To mitigate risk of farmers with focus on additional income generation activities - like integrated farming, mushroom cultivation, bee keeping, aromatic plant cultivation, floriculture etc.
- To attend to national priorities through several sub-schemes.
- To empower youth through skill development, innovation and Agri entrepreneurship-based agribusiness models that attract them to agriculture.

The scheme covers the following allied sectors: Crop Husbandry Horticulture Fisheries Dairy Development Agricultural Research and Education Forestry and Wildlife Plantation Agricultural Marketing Food Storage and Warehousing Soil and Water Conservation Agricultural Financial Institution Irrigation Activities.

The RKVY – RAFTAAR consists of three components:

- **Remunerative Approaches:** This component aims to promote remunerative agricultural practices such as crop diversification, precision agriculture, and value addition.
- **Infrastructure Development:** This component aims to develop agricultural

infrastructure such as irrigation facilities, cold storages, and market linkages.

- **Capacity Building:** This component aims to build the capacity of farmers and other stakeholders in the agricultural sector.

The *GramPanchayat*, *Block Panchayat*, and *District Panchayat* play an important role in the implementation of RKVY – RAFTAAR which is further described in the table below.

The government departments implement developmental programs at the *GramPanchayat* (GP) level, but they work in silos. This results in a lack of synergy and often leads to duplication

of efforts. The guidelines for all centrally sponsored schemes executed at the GP level, such as MGNREGA, NRLM, SBM, ICDS, etc., emphasize the importance of formulating plans at the GP level. However, GPDP serves as a comprehensive plan document; it should offer a holistic perspective of the *Panchayat* across all its dimensions. So, there are many schemes being implemented by Central and State Governments for economic and social development in rural areas. The convergence through GPDP will greatly enhance the impact of these schemes and comprehensive development of the rural areas. Further, effective utilisation of human resource has also been suggested by the Sumit Bose Committee. Moreover, State schemes should also be integrated in the GPDP.



## Annex 5: Panchayat Functionaries

This table provides a state-wise list of sanctioned staff in each tier of Panchayat. The list was provided in the past by the State governments.

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
<b>General Category States</b>				
1.	<b>Andhra Pradesh</b>	<i>Regular Staff</i> 1. Junior Assistant 2. Junior Assistant Cum Bill Collector 3. Bill Collector 4. Sweeper 5. Watchman 6. Tank Watcher 7. Library Attendant 8. Park Watchman 9. Office Subordinate 10. Sweeper/ Scavenger 11. Sanitary Inspector- Grade I 12. Sanitary Inspector Grade II 13. Night Watchman 14. Sanitary Maistry 15. Record Assistant 16. Drainage Cleaner 17. Cart Men 18. Turn Cock 19. Compost Major 20. Mozdoor 21. Well Watcher 22. Fitter 23. Avenue Watcher 24. Driver 25. Pump Operator 26. Maternity Assistant	<i>Regular Staff</i> 1. Administrative Officer 2. Senior Assistant 3. UD Steno 4. Junior Assistant 5. LD Steno 6. Typist 7. Record Assistant 8. Driver 9. Office Assistant 10. Lab Assistant 11. Class IV employees	<i>Regular Staff</i> 1. Administrative Officer 2. Senior Assistant 3. UD Steno 4. Junior Assistant 5. LD Steno 6. Typist 7. Record Assistant 8. Driver 9. Office Assistant 10. Lab Assistant 11. Class IV employees
2.	<b>Bihar</b>	<i>Regular Staff</i> 1. Gram Panchayat Secretary <i>Contractual Staff</i> 1. Technical Assistant (1 per 4 GPs) 2. Accountant cum- IT Assistant (1 per 4 GPs) 3. Executive Assistant (1 per GP)	<i>Regular Staff</i> 1 Block Panchayat Raj Officer (BPRO) <i>Contractual Staff</i> 1. Executive Assistant (1 per block/Panchayat samiti)	<i>Regular Staff</i> 1. District Panchayat Raj Officer (DPRO) <i>Contractual Staff</i> 1. Programmer 2. Executive Assistant ( 1 per district/ Zila Parishad)
3.	<b>Chhattisgarh</b>	<i>Regular Staff</i> 1. CEO 2. Additional CEO 3. Chief Accountant 4. Accountant 5. Lecturer 6. Teacher 7. District Auditor 8. Deputy District Auditor	<i>Regular Staff</i> 1. CEO 2. Additional CEO 3. Senior Internal Audit and Taxation Officer 4. Internal Auditor and Taxation Officer 5. Assistant Internal Auditor & Taxation Officer 6. Assistant Teacher	<i>Regular Staff</i> 1. Panchayat Secretary

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
4.	Goa	Regular Staff 1. CEO 2. Accounts Officer 3. Accountants 4. Stenographers 5. Clerks 6. Peon 7. Sweeper 8. Driver	Not Applicable	Regular Staff 1. Junior Engineer 2. Accountant 3. LDC 4. Driver 5. Peon 6. Sweeper
5.	Gujarat	Regular Staff 1. District Development Officer (CEO) 2. Dy. District Development Officer 3. Dy. Chitnish 4. Sr. Clerk 5. Jr. Clerk (4) 6. Peon 7. Driver 8. Ex. Engineer (MI) Panchayat 9. Accounts Officer - 2	Regular Staff 1. Taluka Development Officer (CEO) 2. ATDO 3. Extension Officer 4. Assistant Engineer 5. Accountant 6. Dy. Accountant 7. Junior Clerk 8. Educational Inspector 9. Circle Inspector 10. Driver 11. Kotwal 12. Peon	Regular Staff 1. Talati cum Mantri 2. Gram Sevak
6.	Haryana	Regular Staff 1. Gram Sachiv 2. Mahagram	Regular Staff 1. BDPO 2. SEPO 3. JE 4. Assistant 5. Accountant 6. Clerk 7. Craft Teacher 8. Driver	Regular Staff 1. Accountant 2. Accounts Officer Assistant 3. Chowkidar-cum-Maali 4. Clerk 5. Deputy Chief Executive Officer 6. Driver 7. Librarian 8. Peon 9. Sr. Scale Stenographer 10. Steno Typist 11. Superintendent 12. Sweeper cum Chowkidar  Contractual Staff 1. Project Officer (Health & Education) 2. Project Officer (Agriculture. & Commerce) 3. Project Officer (Economics & Commerce) 4. Project Officer (Welfare Scheme) 5. Project Officer (Panchayati Raj) 6. Assistant CEO, ZP 7. Consultant (IT) 8. Consultant (Civil) 9. ZP Taxation Officer

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
7.	Jharkhand	<p><i>Regular Staff</i></p> <p>1. Panchayat Sewak</p> <p><i>Contractual Staff</i></p> <p>1. Accountant Clerk 2. Computer Operator</p>	<p><i>Regular Staff</i></p> <p>1. Block Panchayat Raj Officer</p> <p><i>Contractual Staff</i></p> <p>1. Block Coordinator 2. Junior Engineer</p>	<p><i>Regular Staff</i></p> <p>1. District Panchayati Raj officer 2. Executive officer, Zilla Parishad</p> <p><i>Contractual Staff</i></p> <p>1. District Program Managaer</p>
8.	Karnataka	<p><i>Regular Staff</i></p> <p>1. PDO 2. Secretary Grade-I 3. Secretary Grade-II 4. Accounts Assistant 5. Bill Collector 6. Data Entry Operator 7. Clerk 8. Waterman 9. Sweeper 10. Peon 11. Pump Operator 12. Electrician</p>	<p><i>Regular Staff</i></p> <p>1. Executive Officer 2. Assistant Director 3. Manager/ Superintendent 4. First Division Assistant 5. Second Division Assistant 6. Stenographers 7. Typist 8. Driver 9. Group D 10. Social Auditor 11. Computer Operator</p> <p><i>Contractual Staff</i></p> <p>1. Mis Coordinator</p>	<p><i>Regular Staff</i></p> <p>1. CEO 2. Deputy Secretary (selection Grade) 3. Deputy Secretary Project Director (DRDA cell) 4. Chief Planning Officer 5. Chief Account Officer 6. Assistant Programme Officer 7. Manager/ Superintendent 8. Accounts Superintendent 9. First Division Assistant 10. Second Division Assistant 11. Stenographers 12. Typist 13. Computer Operator 14. Drivers 15. Group D 16. Chief Engineers 17. Superintending Engineers 18. Executive Engineers 19. Assistant Executive Engineers 20. Assistant Engineers 21. Junior Engineers 22. Others (record keeper, statistical officer, sweeper, Night watchman.</p> <p><i>Contractual Staff</i></p> <p>1. DPM 2. MIS Coordinator.</p>
9.	Kerala	<p><i>Regular Staff</i></p> <p>1. Secretary 2. Finance Officer 3. Junior Superintendent 4. Head Clerk 5. Senior Clerk 6. Drivers 7. Office Attendants</p> <p><i>Contractual Staff</i></p> <p>1. Technical Assistant 2. Project Assistant 3. Driver 4. Other staff as may be required</p>	<p><i>Regular Staff</i></p> <p>1. Block Development Officer 2. Joint BDO 3. VEO 4. Accountant 5. Head Clerk 6. Senior Clerk 7. Office Assistant</p> <p><i>Contractual Staff</i></p> <p>1. Project Assistant 2. Watchman 3. Driver</p>	<p><i>Regular Staff</i></p> <p>1. Secretary 2. Senior Superintend</p>

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
10.	Madhya Pradesh	<i>Regular Staff</i> 1. CEO 2. Asst. Project Officer 3. Accountant 4. Technical Assistant 5. Asst. Grade 2 6. Asst. Grade 3 7. Driver 8. Peon <i>Contractual Staff</i> 1. Project Officer 2. District Project Coordinator 3. Accountant 4. Data Entry Operator	<i>Regular Staff</i> 1. CEO 2. Sub Engineer 3. Accountant 4. Assistant Grade II 5. Assistant Grade III <i>Contractual Staff</i> 1. Ad. Programme Officer 2. Data Entry Operator 3. Auditor 4. Asst. Accountant	<i>Regular Staff</i> 1. Panchayat Secretary <i>Contractual Staff</i> 1. Gram RojgharSahayak 2. Waterman 3. Sweeper 4. Chowkidar
11.	Maharashtra	<i>Regular Staff</i> 1. CEO (1) 2. Dy. CEOs (3) 3. Addl. CEOs (2) 4. Assistant Project Officer(s) 5. Section Officer (11) 6. Superintendent (22) 7. Extension Officer (1) 8. Stenographer (6) 9. Senior Assistant Clerk (84) 10. Junior Assistant Clerk (49) 11. CA & FO (1) 12. Senior Accountant (1) 13. Assistant Accounts Officer (3) 14. Junior Accounts Officer (1) 15. Senior Assistant (1) 16. Junior Assistant (1) 17. BDOs (14) 18. Driver (110) 19. Hawildar (1) 20. Class 4 Employees (103) 21. Gram Sevak/VDOs (952) 22. Supervisor (192) 23. Ex. Engineer (4) 24. Sectional Engineer (1) 25. Junior Engineer (176) 26. Civil Engineer Asst (14) 27. Senior Draftsman (4) 28. Junior Draftsman (14) 29. Electrician 30. Filter 31. Handpump Technician 32. Mistry (2) 33. Traders 34. Tracers 35. Chowkidar 36. Sweeper Agriculture (59) Agriculture Officer	<i>Regular Staff</i> 1. Block Development Officer – Group A 2. Block Development Officer – Group B 3. Extension Officer(s) Junior SO Junior AO E.O (Panchayat) Sr. Asst Jr. Asst Driver Peon A.A.O (accounts) Sr. Asst (accounts) Agricultural Officer E.O (agriculture) Sr. Enginner Jr. Engineer E.O (SGSY) E.O Sr. Asst (Education) Jr. Asst (Education) Peon (Education) ALDO (Animal Husbandry) LSS (Animal Husbandry) Peon (Animal Husbandry) Departmental Functionaries Agriculture (2) Animal Husbandry (25) Public Works (64) Education (46) Health (180) – medical & paramedical unit	<i>Regular Staff</i> 1. Village Development Officer/Secretary <i>Contractual Staff</i> 2. Gram Sevak 3. Gram Rojgar Sevak 4. Peon 5. Clerk 6. Waterman 7. Light man 8. Junior Engineer 9. Jalsurakshak 10. Village Panchayat Staff (55000) by ZP 11. Anganwadi workers (96820) 12. Anganwadi Helpers (96820) 13. Talathi (12637) 14. Krushi Sevaks (11500) 15. Livestock Supervisor (774) 16. Asha Worker (9000) 17. Pada Swyam Sevak (103909) 18. Kotwal (12637) 19. Police Patil (38208) Contractual/Honorary Appointment based on Projects 20. Jr. Engineers by VP 21. Gram Yojan Sevak under MGNREGS by VP 22. Separate cell for NRHM survey 23. Separate cell for TSC/WSM 24. Separate cell for BRGF

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
		38. Agriculture Extension Officer 39. Agriculture Extension Worker Animal Husbandry 40. Veterinary Officer (14) 41. Asst Livestock Devt. Officer (43) 42. Veterinary Compounder 43. Dresser Drinking Water (39) Public works – Roads, culverts, bridges, ferries, etc (211) Poverty Alleviation – DRDA (32) Education 44. DEO (4) 45. Headmaster (628) 46. Eos (53) 47. Primary School Teacher (10887) 48. Secondary School Teacher 49. High School Teacher 50. Para Teachers 51. Child Development Project Officer (14) 52. Anganwadi Worker Health 53. Medical Officer (112) 54. Pharmacist (102) 55. Lab Technician (10) 56. Leprosy Technician Health Assistant (460) 57. ANM 58. Primary Health Worker 59. Accredited Social Health Activist 60. Photographers & Artist Women & Child Development (8)		
12.	Odisha	Regular Staff 1. Panchayat Secretary 2 Executive Office 3.GRSJ 4.E / GPTA 5.Extension Officer Contractual Staff 1 SEM 2,Supply Assistant 3.Peon /Night Watcher .	Regular Staff 1. BDO 2. Additional BDO 3. Assistant Engineer 4. Gram Panchayat Extension Officer 5. Junior Engineer 6. Progress Assistant Contractual Staff 1. Gram Panchayat Technical Assistant 2. Junior Engineer 3. Computer Operator	Regular Staff 1. Village Level Worker 2. Line Department officers 3. DPO 4.CDO Contractual Staff 1. Peon 2. Watchman 3. Program Managers

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
13.	Punjab	<i>Regular Staff</i> 1. CEO 2. Deputy CEO 3. Programme Officer 4. Superintendent 5. Accountant 6. Clerk 7. Driver 8. Peon	<i>Regular Staff</i> 1. Block Development and Panchayat Officer 2. Social Education and Panchayat Officer 3. Panchayat Officer 4. Accountant 5. Clerk 6. Driver 7. Peon 8. Superintendent 9. Mukh Sewika 10. Gram Sewika 11. Craft Teacher	<i>Regular Staff</i> 1. Panchayat Secretary 2. Gram Sewak
14.	Rajasthan	<i>Regular Staff</i> 1. CEO from IAS or State Service 2. Additional CEO 3. Accounts Officer 4. Assistant Engineer 5. Panchayat Extension Officer 6. UDC 7. Class IV Employees  <i>No contractual staff</i>	<i>Regular Staff</i> 1. BDO 2. Assistant Engineer 3. Junior Engineer 4. Accountant 5. Assistant Accounts Officer 6. Panchayat Extension Officer 7. Office Assistant 8. UDC and LDC	<i>Regular Staff</i> 1. Gram Sachiv 2. LDC  <i>Contractual Staff</i> 1. Chowkidaar 2. Sweeper
15.	Tamil Nadu	<i>Regular Staff</i> 1. District Panchayat Secretary 2. Deputy Block Development Officer 3. Assistant/ Accountant 4. Junior Assistant 5. Stenographer 6. Typist 7. Office Assistant 8. Driver	<i>Regular Staff</i> 1. Block Development Officer (Block Panchayat) 2. Block Development Officer (Village Panchayat) 3. Deputy Block Development Officer 4. Assistant Engineers/ Junior Engineer 5. Overseer 6. Assistant 7. Rural Welfare Officer Grade I & II 8. Medical Officer 9. Junior Assistant 10. Cashier 11. Steno Typist 12. Road Inspector 13. Record Clerk 14. Driver 15. Office Assistant 16. Watchman 17. Rural Medical Practitioner	<i>Regular Staff</i> 1. Panchayat Secretary 2. OHT Operator 3. Village Librarian 4. Office Assistant 5. Driver 6. Record Clerk 7. Block Development Officer 8. Deputy Block Development Officer 9. Watchman

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
16.	Telangana	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. Panchayat Secretary</li> <li>2. Clerk/Junior Asst.</li> <li>3. Bill Collector</li> <li>4. Sanitation Staff</li> <li>5. PWS Staff</li> <li>6. Drivers</li> <li>7. Subordinate Staff</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. Sanitation Staff</li> <li>2. PWS Staff</li> <li>3. Drivers</li> <li>4. Karobors/clerk</li> <li>5. Office Subordinate</li> <li>6. Data entry operators</li> </ol>	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. Mandal Parishad Development Officer</li> <li>2. Mandal Education Officer</li> <li>3. Mandal</li> <li>4. Engineering Officer</li> <li>5. Mandal Panchayat Officer</li> <li>6. Superintendent</li> <li>7. Senior Asst.</li> <li>8. Junior Asst.</li> <li>9. Typist</li> <li>10. Office Subordinate</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. Data Entry Operator</li> <li>2. Office Subordinate</li> </ol>	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. Chief Executive Officer</li> <li>2. Dy. Chief Executive Officer</li> <li>3. Accounts Officer</li> <li>4. Superintendents</li> <li>5. Senior Assistants</li> <li>6. Junior Assistants</li> <li>7. Record Assistant</li> <li>8. Drivers</li> <li>9. Office Subordinates</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. Data Entry Operators</li> <li>2. Dist. Project Managers</li> <li>3. Office Subordinates</li> </ol>
17.	Uttar Pradesh	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. Gram Panchayat Adhikart</li> <li>2. Safai Karmi</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. Panchayat Sahayak</li> </ol>	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. Block Development Officer</li> <li>2. ADO</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. Computer Operator</li> <li>2. Block Prerak</li> <li>3. Computer Operator under Vitya Ayog</li> </ol>	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. District Panchayat Raj Officer</li> <li>2. Additional District Panchayat Raj Officer</li> <li>3. Assistant District Panchayat Raj Officer (Tech)</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. District Consultant under SBM</li> <li>2. District Project Manager under RGSA</li> <li>3. Accountant</li> <li>4. Computer Operator</li> </ol>
18.	West Bengal	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. CEO (District Magistrate)</li> <li>2. Additional CEO/ District Magistrate</li> <li>3. Secretary</li> <li>4. Deputy Secretary</li> <li>5. Additional Deputy Secretary</li> <li>6. FC &amp; CAO</li> <li>7. Jr. Accounts Officer</li> <li>8. Executive Engineer</li> <li>9. Office Superintendent</li> <li>10. Head Assistant</li> <li>11. Steno cum P.A.</li> <li>12. Steno to Karmadhhyaksha</li> <li>13. UDC</li> <li>14. District Engineer</li> <li>15. Assis. Engineer</li> <li>16. Assis. Engineer (RD)</li> <li>17. Sub Assis. Engineer</li> <li>18. Assistant Coordinator (SSK/MSK)</li> <li>19. Medical Officer</li> </ol>	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. BDO</li> <li>2. Joint BDO</li> <li>3. PDO</li> <li>4. AC</li> <li>5. Cashier</li> <li>6. Junior Engineer</li> <li>7. Block Informatics Officer</li> <li>8. Samiti Education Officer</li> <li>9. Cashier cum Storekeeper</li> <li>10. Data Entry Operator</li> <li>11. Clerk cum Typist</li> <li>12. Accounts Clerk</li> <li>13. Peon</li> <li>14. Others</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. Jr. Programme Officer</li> </ol>	<p><i>Regular Staff</i></p> <ol style="list-style-type: none"> <li>1. Secretary</li> <li>2. Executive Assistant</li> <li>3. Nirmansahayak</li> <li>4. Sahayak</li> <li>5. Karmee</li> </ol> <p><i>Contractual Staff</i></p> <ol style="list-style-type: none"> <li>1. VLE Staff</li> <li>2. STP Staff</li> <li>3. GRS</li> <li>4. Others</li> </ol>

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
		20. CA to Addl. Executive Officer 21. District Information Analyst 22. Upper Division Assistant 23. Computer Assistant 24. Accountant 25. Additional Accountant 26. Cashier 27. Lower Division Assistant 28. Stenographer & Typist 29. Group D 30. Hat Muharrir  Contractual Staff 1. Maintenance Staff 2. SAE 3. Electrician 4. Group D 5. Road Mazdoor 6. Casual Employee	2. Social Audit Coordinator 3. MDM Accountant 4. Technical Assistant 5. Programme Assisstant 6. Computer Assistant 7. Addl. Ins BCW 8. SHG & SE Supervisor 9. Others	
<b>Northeastern and Hilly States</b>				
19.	<b>Arunachal Pradesh</b>	Regular Staff 1. District Panchayat Development Officer is the member secretary of District Panchayat 2. Upper Division Clerk  Contractual Staff 1. Computer Operators 2. Peon 3. Driver	Regular Staff 1. Extra Assistant Commissioner (Executive Officer)  Contractual Staff 1. Computer Operator 2. Peon	Regular Staff 1. Circle Officer is the Secretary of Village Panchayat
20.	<b>Assam</b>	Regular Staff 1. CEO from Assam cadre service 2. 16 regular staff which include: <ul style="list-style-type: none"> <li>• Accounts Officer</li> <li>• LD</li> <li>• Junior Engineers</li> <li>• Junior Assistant Tax collector</li> </ul> Driver, OP, peon etc.  Contractual Staff There are 17 contractual staff which include tax collectors, computer assistants, drivers etc.	Regular Staff 1. BDO is the CEO. 2. There are 16 other regular employees which include: <ul style="list-style-type: none"> <li>• JE</li> <li>• Gram Sevak and Sevika</li> <li>• Office staff</li> <li>• Tax collector</li> </ul> Contractual Staff Accredited engineers, Gram Rozgar Sahayak, Computer Assistant	Regular Staff 1. The President of the Gram Panchayat is the CEO. 2. Secretary 3. Tax collectors as regular as well as temporary staff. Contractual Staff The contractual staff includes Accounts Assistant, GRS and computer assistant.
21.	<b>Himachal Pradesh</b>	Regular Staff 1. Panchayat Secretary 2. Technical Assistant (Regular Pay)  Contractual Staff 1. Panchayat Secretary (Contract)	Regular Staff 1. Assistant Engineers 2. Junior Engineers 3. Design Engineers Contractual Staff 1. Block Engineers	Regular Staff 1. Executive Engineers 2. Junior Scale Stenographer 3. Junior Accountant 4. Data Entry Operator 5. Peon Cum Chowkidar



Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
		2. Technical Assistant (Commission Based) 3. Tailoring Teacher (Commission Based) 4. Tailoring Teacher (Contract Based) 5. Panchayat Chowidars (Contract and Daily Wages)		
22.	Manipur	Regular Staff 1. CEO 2. Chief Accounts Officer 3. Chief Planning Officer 4. Group A, B and C Services of the State Contractual Staff 1. Computer Operator 2. Driver 3. 2 Office Assistants	n.a	Regular Staff 1. Panchayat Secretary Contractual Staff 1. Gram Rojgar Sewak
23.	Meghalaya (d)	n.a	n.a	n.a
24.	Mizoram (d)	n.a	n.a	n.a
25.	Nagaland (d)	n.a	n.a	n.a
26.	Sikkim	Regular Staff 1. District Planning Officer 2. Assistant Engineer 3. Junior Engineer 4. Accountant 5. Accounts Clerk 6. LDC  Contractual Staff 1. Office Supervisor 2. Office Assistant	n.a	Regular Staff 1. Gram Vikas Adhikari 2. Panchayat Inspector 3. Rural Development Assistant 4. Accountant  Contractual Staff 1. Office Supervisor 2. Panchayat Accounts Assistant 3. Office Assistant
27.	Tripura	Regular Staff 1. Rural Program Manager (RPM)  2. Panchayat Secretary  3. Group-D officers	Regular Staff 1. BDO 2. Panchayat Officer 3. Panchayat Extension Officer 4. Accountant/ Head Clerk 5. UD Clerk 6. LD Clerk 7. Group	Regular Staff 1. Panchayat Secretary 2. Group D
28.	Uttarakhand	Regular Staff 1. VPDO Contractual Staff 1. Junior Engineer 2. Block Coordinator 3. Data Entry Operator	Regular Staff 1. ADO (P) Contractual Staff 1 Junior Engineer 2. Block Coordinator 3. Data Entry Operator.	Regular Staff. 1. Apar Mukhya Adhikari 2. Executive Officer 3. Engineer 4. Senior Admin Officer 5. Junior Engineer 6. Administrative Officer 7. Tax Officer 8. Accountant 9. Principle Assistant

Sl. No.	State	Panchayat Functionaries		
		District Panchayat	Block Panchayat	Village Panchayat
				10. Assistant 11. Personal Assistant 12. Senior Assistant 13. Tax Inspector 14. Junior Assistant 15. Tax Collector 16. Driver 17. Group D (Peon, Sweeper, Guard, etc.)  Contractual Staff 1. Junior Engineer 2. Assistant Account 3. Personal Assistant 4. Tax Collector 5. Driver 6. Group D (Peon, Sweeper, Guard, etc.)
<b>Union Territories</b>				
29.	<b>Andaman &amp; Nicobar Islands</b>	<i>Regular Staff</i> 1. Chief Executive Officer 2. Additional Chief Executive Officer 3. Chief Accounts Officer 4. Chief Planning Officer 5. OS	<i>Regular Staff</i> 1. Block Development Officer (Executive Officer) 2. Assistant Accounts Officer 3. Section Officer	<i>Regular Staff</i> 1. Secretary
30.	<b>Chandigarh (e)</b>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
31.	<b>Dadra &amp; Nagar Haveli and Daman &amp; Diu</b>	NA	NA	NA
32.	<b>Jammu and Kashmir</b>	<i>Regular Staff</i> 1. Panchayat Secretary	NA	<i>Regular Staff</i> 1. Panchayat Secretary
33.	<b>Ladakh</b>	NA	NA	NA
34.	<b>Lakshadweep</b>	<i>Regular Staff</i> 1. CEO 2. Joint CEO 3. Superintendent 4. Accountant 5. U D Clerk 6. L D Clerk 7. MSE  <i>Contractual Staff</i> 1. Folk Dance Teacher 2. Data Entry Operator 3. Casual Labour	n.a	<i>Regular Staff</i> 1. Executive Officer 2. Upper Division Clerk 3. MSE
35.	<b>NCT of Delhi (e)</b>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
36.	<b>Puducherry</b>	NA	NA	NA

"The IIPA report on Status of Devolution to Panchayats is well crafted and addresses most of the critical issues. The ranking of States on the Devolution Index aligns with the consensus among domain experts.

The report is progressive and addresses key issues. Recommendations such as establishing a Consolidated Fund of Local Government could lead to dramatic improvements in decentralized democracy and local public service delivery." — **VIJAY KELKAR**, Chairman, Thirteenth Finance Commission and former Finance Secretary, Government of India

"The conclusions in the book are credible and based on research and data, which can inspire confidence.

The third tier of our government is the centrepiece of our federal polity and enhancing the understanding of its challenges and opportunities would strengthen the architecture of this centrepiece. This book makes an enormous contribution towards this objective." — **N K SINGH**, Chairman, Fifteenth Finance Commission and President, Institute of Economic Growth

"With its nuanced methodology, the report quantifies devolution and assesses state-level performance across six key dimensions, including institutional frameworks, finances, and accountability. The report provides an evidence-based robust framework for assessing the progress of Panchayati Raj Institutions (PRI) and the overall health of decentralised governance in India by constructing a state-level Devolution Index."

— **V. ANANTHA NAGESWARAN**, Chief Economic Adviser

"Dr. Alok presents a very hopeful analysis which will interrupt the doomsayers in their tracks of sheer negative critique. However, as we know Professor Alok is no roseate analyst but asks hard and often uncomfortable questions. The conceptual questions are aplenty." — **UPENDRA BAXI**, Emeritus Professor of Law, University of Warwick and Delhi

"It is a very comprehensive report providing a quantitative comparison of performance of states on various dimensions in implementing the 73rd constitutional amendment. I hope it will help in generating a constructive and competitive spirit for promoting grassroot level democracy in India" — **MANOJ PANDA**, Member, Sixteenth Finance Commission and former Director, Institute of Economic Growth

"The dedication and rigorous effort put forth by Prof Alok of the IIPA, in collaboration with the Ministry of Panchayati Raj, deserve commendation for this significant contribution. This work not only serves as a valuable tool for policymakers but also reinforces the vital role of empowered PRIs in strengthening India's democratic fabric." — **R BALASUBRAMANIAM**, Member-HR, Capacity Building Commission, Government of India

"The ranking of the States on the Devolution Index seems to be broadly in conformity with what is widely recognized and accepted by experts. This report is progressive and touches on the most important aspects. The report can come handy even for the 16th Finance Commission"

— **SUNIL KUMAR**, Former Secretary to the Government of India, Ministry of Panchayati Raj.



Ministry of  
Panchayati Raj



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