



Volume 1
Main Report

Status of Devolution to Panchayats in States

2024

AN INDICATIVE EVIDENCE BASED RANKING



STUDY SPONSORED BY



पंचायती राज

Ministry of
Panchayati Raj

COMMISSIONED TO



Indian Institute of
Public Administration

V N Alok

Status of Devolution to Panchayats in States

Advance Praise for the Report on Status of Devolution to Panchayats in India: An Indicative Evidence Based Ranking, 2024

“The 73rd and 74th amendments to the constitution were a major landmark in the evolution of our democratic framework. The devolution index presented in the report marks a significant approach in assessing the implementation of these amendments. The Index presents the overall scores and ranks for States/UTs on six identified dimensions covered through twenty-five indicators. The index permits both a spatial and temporal assessment of the devolution of power. The sub-indices for each of the component dimensions add useful insights into the regional diversity in the devolution structure. Integrating these measures into empirical studies will help improve the analysis. This report should be read by all those interest in the regional inequality.” – **TCA Anant**, *Prof. (Retired) Delhi School of Economics, Former Member Union Public Service Commission, Chief Statistician of India, 2010-2018.*

"The 'Field Assessment of Devolution to Panchayati Raj Institutions (PRIs)' report stands as a comprehensive analysis of India's ongoing journey toward effective decentralization. By examining critical dimensions such as governance frameworks, financial transfers, local capacity building and accountability, the report offers an evidence-based ranking of states and Union Territories, highlighting both progress and areas of improvement. The dedication and rigorous effort put forth by Prof Alok of the Indian Institute of Public Administration (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, Govt. of India*

“Dr. Alok presents a very hopeful analysis which will interrupt the doomsayers in their tracks of sheer negative critique. However, as we all know Professor Alok is no roseate analyst but asks hard and often uncomfortable questions. The conceptual questions are aplenty: an issue that dominates this rich empirical analysis is the very meaning of ‘devolution’ as compared with ‘decentralization’, and cousin concepts, but for him institutions of local self-governments necessarily require besides the “sequential and correlated transfer of functions, finances, and functionaries (3Fs), the addition of a fourth ‘category. F’—framework—of “capacity enhancement measures along with accountability to the residents and the State”. This provides two dimensions that are the key to “preserving fairness and transparency in the operation of Panchayat”. In this light, the recommendation of a Consolidated Fund for Local Government” is of decisive importance as we move forward to the centenary of the Indian Constitution, whose signature tune is power combined with responsibility.” – **Upendra Baxi**, *Emeritus Professor of Law, University of Warwick and Delhi*

“While elected rural local governance institutions exist at the village, intermediate, and district levels in most Indian states, these Panchayati Raj Institutions (PRIs) generally have fewer powers and functions—and less autonomy—compared to local governments in other federal countries. A more nuanced assessment of federalism and decentralization in India, however, requires acknowledging the fact that the extent of devolution—as well as the nature of PRIs and their de jure and de facto functions—varies considerably across states. VN Alok's recent assessment of the *Status of Devolution to Panchayats in States* significantly updates the policy literature on federalism and local governance in India by providing detailed, state-by-state discussions on the nature of PRIs and the extent of devolution, covering their institutional frameworks, functions, finances, functionaries, capacity, and accountability. The analysis suggests that while some progress has been made in state-to-local devolution over the past decade, the state of devolution remains unsatisfactory in many states. With this substantive contribution to the literature, Alok offers a strong evidence-basis for renewed policy discussions about the need to achieve more meaningful local self-governance in India.” – **Jamie Boex**, *Executive Director, Local Public Sector Alliance*

“India's Panchayat regime comprises one of the most significant institutions of decentralisation in the world. Its functioning and role in shaping India into one of the most vibrant and diverse democracies in the world deserve deeper understanding. Given that States are responsible for local governance in India, considerable variation exists across the country. The Devolution Index, with its six dimensions, helps make sense of these variations and the strengths and weaknesses of different approaches. VN Alok and his collaborators in IIPA have compiled the authoritative review of the operation of Panchayats across the country, updating and applying their Devolution Index to help understand the variations, strengths, challenges and opportunities for further development of this critical community level government. It promises to be an essential resource for academics, administrators, policy professionals and others interested in the decentralisation, devolution and the progress of India's democratic journey.” – **Michael G. Breen**, *Senior Lecturer in Public Policy, The University of Melbourne*

“Panchayats are a critical part of the Indian federal architecture. As the level of government closest to the people and provider of basic services they serve the social contract between the state and people. The Devolution Index created by Professor Alok provides the only comprehensive benchmarking of how effective Panchayats are in each state. Furthermore it shines a light on the health of Indian federalism as it evaluates the enabling environment for local governments in each state. It is an indispensable document of any policy maker and local government researchers.” – **Rupak Chattopadhyay**, *President and CEO, Forum of Federations, Ottawa, Canada*

“The Devolution Index, developed by Professor V. N. Alok, has long served as a critical tool for policymakers and scholars of Panchayati Raj. This version is destined to become the gold standard for future analyses and will play a critical role in driving our understanding of the causes and effects of rural decentralization in India and beyond.” – **Charles Hankla**, *Director, International Center for Public Policy (ICePP), Public Finance Research Cluster, Andrew Young School of Policy Studies*

“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. The trend towards centralization of revenue collection is evident with the introduction of nationwide Goods and Services Tax (GST). I hope that the 16th Finance Commission will agree to lend its support and recommend the policy paths including the needed constitutional arrangements for sharing the total GST tax revenues with the panchayats and municipalities and thus further strengthen our country’s unique model of cooperative federalism.” – **Vijay Kelkar**, *Chairman, Thirteenth Finance Commission and former Finance Secretary, Government of India*

“The Devolution Index is an interesting and valuable tool for assessing progress toward genuine local self-government for Panchayats. The empirical measures cover an array of important elements needed for local self-government. Many other countries would benefit from using the Devolution Index as a model for assessing the health of their own local governance.” – **John Kincaid**, *Robert B. and Helen S. Meyner Professor of Government and Public Service and Former Editor of Publius*.

“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*.

“In my own experience, data that is posted on government websites regarding the functioning and finances of panchayats is often highly unreliable and different from the ground reality. For these reasons, what IIPA is trying to do is immensely difficult. The report is well-written, and I think (from my own experience) not inaccurate but that is my own gut feeling and not based on strong evidence.” – **Dilip Mookherjee**, *Professor, Boston University*

“India is one of the most over-centralized countries in the world, and greater decentralization of service delivery functions, funds, and functionaries to local governments will be a critical enabler of improved public service delivery in key areas like education, health, and child development. This well-researched and clearly written report makes an important contribution towards India’s decentralization discourse by constructing a state-level devolution index. This index can play an influential role in catalyzing a national agenda towards greater and more effective devolution and decentralization.” – **Karthik Muralidharan**, *Tata Chancellor’s Professor of Economics at the University of California, San Diego and author of “Accelerating India’s Development: A State-led Roadmap for Effective Governance”*

“The report on the ‘Status of Devolution to Panchayats in India – 2024’, prepared by the Indian Institute of Public Administration, is an invaluable resource for policymakers, academics, and practitioners seeking a deeper understanding of local governance in India. 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. The report’s in-depth discussion of best practices across states serve as a significant collection of scalable solutions to overcome governance challenges. Its forward-looking recommendations, such as implementing a Gram Panchayat Development Plan and enhancing institutional capacities, present a clear roadmap for empowering Panchayati Raj Institutions. Professor V. N. Alok’s meticulous work, thus, reinforces the critical role of PRIs in achieving effective governance, aligned with India’s aspirations for a Viksit Bharat.” – **V. Anantha Nageswaran**, *Chief Economic Adviser*

“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 grassroots level democracy in India”. – **Manoj Panda**, *Member, Sixteenth Finance Commission and former Director, Institute of Economic Growth*

“During the past several decades, decentralization reforms have been pursued worldwide to make the governments responsive and accountable to residents and restore public confidence. To what extent these initiatives have succeeded in achieving stated objectives remains an open question in the absence of an objective evaluation framework. To fill this void, Dr. Alok who is widely recognized as a leading international expert on local self-government, has provided an objective and innovative approach to evaluate progress on the devolution of authority to rural local governments in various states in India. The proposed approach encompasses the progress of decentralization reforms for their conformity with the constitutional mandates given to states and captures progress in strengthening local finances, institutional capacity development, people empowerment, integrity, transparency and accountability in rural local governance. A composite index of this comprehensive evaluation is termed as the devolution index. The index gives one shot appraisal of state progress on rural self-governance as well as interstate comparative perspectives. While this index is developed by Dr. Alok for the Indian states, the overall methodology is insightful and broadly applicable and would be useful for other developing countries to adapt and implement taking a stock of progress of their own reform initiatives.” – **Anwar Shah**, *Senior Fellow (Non-resident), Brookings Institution, Washington, DC and Advisor, World Bank.*

“An imaginative and credible account of the challenges and opportunities for the third tier of governance. The issues pertaining to the fullest implementation of the 73rd Constitutional Amendment Act of 1993 in both letter and spirit remain elusive. The challenges have been compounded by their inability to harness financial resources consistent with their constitutional obligations. Imaginative and innovative ways are indeed a necessity. We had planted some ideas in the recommendations of the 15th Finance Commission and are sanguine that the 16th Finance Commission will also pursue this. 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 centerpiece of our federal polity and enhancing the understanding of its challenges and opportunities would strengthen the architecture of this centerpiece. This book makes an enormous contribution towards this objective.” – **N K Singh**, *Chairman, Fifteenth Finance Commission and President, Institute of Economic Growth*

“The systematic tracking and analysis of government performance across a range of dimensions with rankings by state is critical to institutionalizing best practices, strengthening democratic governance, and integrating knowledge management across the vast array of federal, state, and local government agencies. I applaud the IIPA’s continued focus on developing panel data coupled with rigorous comparative analysis for prioritizing capability areas for administrative investment. Investing in effective public administration will pay dividends for citizens and the range of organizations that are key to India’s economic growth and international leadership as a vibrant and stable democracy.” – **David M. Van Slyke**, *Dean, Louis A. Bantle Chair in Business-Government Policy, The Maxwell School of Citizenship and Public Affairs, Syracuse University*

“The extent to which constitutional commitments to devolution translate into real empowerment of local governments is notoriously difficult to measure. Constitutional provisions, political rhetoric and policy undertakings to strengthen local governments often mask a complex reality of both centralising and decentralising features. This is all the more intricate when local governments derive their authority from states or provinces. The *Status of Devolution to Panchayats in States* measures the empowerment of India’s *Panchayats* in a nuanced, thoughtful and comprehensive manner. It distinguishes itself from other rankings, overviews and assessment of devolution with its careful selection of indicators that go beyond measuring legal commitments, and with its robust methodology. It will be an invaluable reference work for anyone with an interest in devolution in India.” – **Jaap de Visser**, *Professor and Former Director, Dullah Omar Institute, University of the Western Cape, South Africa*

राजीव रंजन सिंह उर्फ ललन सिंह
RAJIV RANJAN SINGH ALIAS LALAN SINGH



पंचायती राज मंत्री
एवं मत्स्यपालन, पशुपालन एवं डेयरी मंत्री
भारत सरकार
Minister of Panchayati Raj and
Minister of Fisheries, Animal Husbandry and Dairying
Government of India

DO. No. 31091 MIN PR&FAHD/20.24



Message

Gandhiji's vision of Poorna Swaraj via Gram Swaraj became a Constitutional reality with the 73rd Amendment Act. This Amendment was based on a Joint Parliamentary Committee report featuring contributions from senior leaders across various political parties. The Lok Sabha and Rajya Sabha passed the legislation on 22-23 December 1992. Following ratification by State Assemblies, Part IX (The Panchayats) was gazetted with the President's consent on April 24, 1993. Additionally, the 11th Schedule and a sub-clause in Article 280 were introduced through this Amendment.

The State was tasked with transferring responsibilities and powers to Panchayats at the village, block, and district levels. While States adhered to mandatory provisions like holding regular Panchayat elections and ensuring reservations, the discretionary devolution of powers and responsibilities to Panchayats has been inconsistent across different States.

From 2009-10 until 2013-14, the Indian Institute of Public Administration (IIPA) conducted the annual study, ranking States on a 'Devolution Index.' Over these years, the indicators and methodology were continually refined. After a hiatus, the IIPA has resumed the study to assess the status of devolution of powers and resources to Panchayats across States and Union Territories, developing an evidence-based ranking on a 'Devolution Index.'

The study found that the national average of devolution has increased, in most dimensions, in the last decade. In addition, the study sheds light on the chosen parameters and methodologies used to assess States' performance in empowering Panchayati Raj Institutions, as well as enhancing transparency, accountability, and effectiveness in their operations. It is anticipated that this will benefit the States and spur further initiatives to strengthen Panchayats.

This study aims to pinpoint essential policy reforms to improve Panchayats' functioning. The intended outcome is to spark discussions and gather a wide range of perspectives from experts and stakeholders. The valuable insights gained from these deliberations can inspire States to enhance their performance and achieve better outcomes.


(Rajiv Ranjan Singh)

प्रो. एस.पी. सिंह बघेल
राज्य मंत्री
मत्स्यपालन, पशुपालन एवं डेयरी
एवं
पंचायती राज मंत्रालय
भारत सरकार



Prof. S.P. SINGH BAGHEL
Minister of State for
Fisheries, Animal Husbandry & Dairying
and
Panchayati Raj
Government of India



MESSAGE

Panchayats were established as Constitutional entities for local governance and service delivery. These institutions continue to thrive in a decentralized democracy, with regular elections in nearly all States and UTs. Since Panchayats are a State subject, the States have exclusive authority over devolving powers and responsibilities to them. The more powers and responsibilities Panchayats are given, the more effective the role of elected Panchayat representatives becomes, enabling them to provide effective local solutions to local problems.

In 2004, the Ministry of Panchayati Raj was created to ensure the implementation of provisions in Part IX and Article 243 ZD. The Ministry conducts an annual evaluation, through an independent institution, to measure how effectively States have transferred powers to Panchayats, ranking them on a 'Devolution Index'.

Empirical studies have shown that the level of devolution and the effectiveness of Panchayats as self-governing institutions vary significantly across States. Since 2009-10, the Indian Institute of Public Administration (IIPA) has been conducting these studies. This marks the sixth IIPA report on the comparative devolution of functions, finances, and functionaries. Additionally, it compares indicators related to capacity enhancement and accountability among States/UTs in their Panchayati Raj Institutions (PRIs).

The IIPA report indicates that the devolution to Panchayats has increased over the past decade. Furthermore, the report provides deep insights into how well PRIs are enabled to fulfill their Constitutional roles in each State and highlights the remaining work needed to allow Panchayats to truly function as local self-governments.

The report's findings are designed to encourage State Governments and relevant authorities to take significant steps towards further devolving powers and resources to Panchayats. This would enable Panchayats to substantially impact planning, implementation, and public service delivery, thereby strengthening local governance. It is hoped that these insights will inspire States to adopt best practices from one another on each indicator.

एस. पी. सिंह बघेल

(Prof. S. P. Singh Baghel)

विवेक भारद्वाज, भा.प्र.से.
सचिव
Vivek Bharadwaj, IAS
Secretary



भारत सरकार
पंचायती राज मंत्रालय
डॉ. राजेन्द्र प्रसाद रोड,
कृषि भवन, नई दिल्ली-110001

Government of India
Ministry of Panchayati Raj
Dr. Rajendra Prasad Road,
Krishi Bhawan, New Delhi-110001



Foreword

Over three decades ago, the 73rd Amendment granted constitutional status to Panchayats. While all States comply with the mandatory constitutional provisions regarding elections and reservations, there is significant variation in how powers and resources are devolved to Panchayats across different States and Union Territories.

To encourage States to transfer powers and responsibilities to Panchayats and establish an accountability framework, the Ministry of Panchayati Raj, Government of India, ranks States and Union Territories based on their performance, as measured by a Devolution Index calculated by an independent Institution.

The Indian Institute of Public Administration (IIPA) has been responsible for conducting the study and developing an index, continuously refining it from 2009-10 to 2013-14. After a decade, the IIPA has once again conducted an empirical study and prepared a report comparing the devolution of functions, finances, and functionaries. The report has also evaluated and compared frameworks for capacity enhancement and accountability.

The report provides an in-depth look at how well Panchayats are equipped to fulfill their Constitutional role in each State and highlights the work still needed for them to fully function as institutions of self-government. Alongside indices that measure the overall performance of States in devolving powers and resources to Panchayats, sub-indices have been created for various dimensions and indicators. These sub-indices allow each State to see its relative ranking in different aspects of devolution.

The findings of this report are expected to motivate State governments and other relevant authorities to take more significant and effective measures to devolve powers and resources to Panchayats, helping them evolve into efficient instruments of local governance, as envisaged by our Founding Fathers.

Vivek Bharadwaj
(Vivek Bharadwaj)

Status of Devolution to Panchayats in States

AN INDICATIVE EVIDENCE BASED RANKING

By
V N Alok

Volume 1: Main Report



पंचायती राज
Ministry of
Panchayati Raj



Indian Institute of
Public Administration

© V N Alok, Indian Institute of Public Administration, 2024

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

With research inputs from:

Animesh Pareek

Sanjana Narang

Anubhav Gupta

Gurkaran Singh

Price: Rs. 2000.00

**Study sponsored by with financial support of
Ministry of Panchayati Raj, Government of India**

**Indian Institute of Public Administration
New Delhi-110002**

Cover Design by: Ashi Vashist

Printed by: New United Process, New Delhi 110028, Phone 9811426024

Foreword

Good governance is considered central to development in most emerging economies that continue to suffer from unsatisfactory and often dysfunctional governance systems including rent seeking and malfeasance, sub-optimal allocation of resources, inefficient revenue systems, structural inefficiencies, and weak public service delivery particularly to the poor and other disadvantaged groups of society. Good governance is described, at the operational level, in terms of equity, efficiency, accountability and transparency. At the institutional level, it's often perceived as democratic, decentralized and participatory. A system of structural checks and balances form the core of good governance and the empowerment of citizens. The incentives or disincentives that motivate public servants and policy makers are rooted in the accountability framework.

Good governance is an imperative good that drives the development process and growth strategy in which Panchayats occupy a critical position as Mahatma Gandhi envisioned in the philosophy of "Poorna Swaraj through Gram Swaraj". Thus, our primary inspiration for panchayati raj is none other than the Father of the Nation whose staunch follower K. Santhanam, a prominent Constituent Assembly Member, moved and insisted on an amendment on November 25, 1948 in the draft constitution that was circulated by the Chairman of the drafting committee Dr BR Ambedkar. As a result, Panchayats were included, but only in Article 40 of the Constitution under the Directive Principles of State Policy, which reads, "The state shall take steps to organize village panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government." Many including the committee headed by Shri Balvantray Mehta in the late 50's observed that the Panchayats could not acquire the status and dignity of viable and responsive people's bodies due to several reasons including the absence of regular elections, prolonged supersessions, insufficient representation of weaker sections and women, inadequate devolution of powers and lack of financial resources. Finally, "The Panchayats" and "The Municipalities" were incorporated into the Constitution through the 73rd and 74th Amendment Acts. The mandatory provisions of Part IX and IX A of the Constitution have been fulfilled. All States have held rounds of elections. Reservation has been provided for as per the provision in the Constitution. About a million women are elected to Panchayats. Many States have also incorporated a large number of recommendatory provisions in their conformity Acts of States as the responsibility of doing so vests with the States. But the responsibility for ensuring adherence to the Constitution vests in the Union. Hence, the Government of India through the Ministry of Panchayati Raj have been hand holding the States to empower Panchayats.

States differ widely in the extent to which they have devolved powers to panchayats. The situation is far from satisfactory in many States. The Government of India has been motivating States to devolve powers to Panchayats as enshrined in the Constitution and create framework for accountability, transparency and efficiency. Initially, '3F' framework was used in the construction of a 'devolution index' (DI) which measured the extent to which the States had transferred functions, finances, and functionaries to the Panchayats. In 2008, an important change was introduced in the estimation of DI by including 'framework' as the fourth dimension to the existing 3F structure developed by V N Alok and Laveesh Bhandari in 2004. The framework dimension tests if States/UTs have fulfilled the four mandatory provisions of the Constitution, i.e. establishing the State Election Commission, holding regular Panchayat elections, establishing State Finance Commissions (SFCs) at regular intervals, and setting up of district planning committees. These mandatory requirements are to be fulfilled by the States/UTs so that they can be covered in the estimation of Devolution Index. Later in 2012, two more dimensions were added in the 4Fs arrangements, i.e. 'accountability' and 'capacity building'. These indices were constructed in the Indian Institute of Public Administration every year to rank States for the award by the Prime Minister on National Panchayat Day.

In addition, Bharat has witnessed, over the past decade, remarkable transformations in its governance landscape, especially at the grassroots level. There are significant developments and initiatives that have empowered rural local governments, enhancing their capabilities to deliver services, promote sustainable development, and improve the quality of life for millions of rural inhabitants. One of the pivotal ideas that has garnered considerable attention is "One Nation, One Election." The "One District, One Product" (ODOP) scheme, introduced in 2018, has been instrumental in promoting local economies by identifying and marketing unique products from each district. Direct Benefit Transfer (DBT) has revolutionized the delivery of subsidies and welfare benefits, ensuring that funds reach the intended beneficiaries directly and efficiently. This system has minimized leakages and improved transparency, with Panchayats playing a key role in identifying eligible beneficiaries and ensuring the smooth operation of the DBT mechanism.

The E-Gram Swaraj Portal introduced in 2020 and a part of the Digital India initiative, offers a comprehensive online platform for Panchayats, facilitating planning, budgeting, accounting, and monitoring of development projects. This digital transformation has enhanced transparency, accountability, and efficiency in rural governance. The digitization of the National Social Assistance Programme (NSAP) has improved the transparency and efficiency of benefit disbursement to vulnerable populations, while the Saksham Anganwadi and Poshan 2.0 initiatives have focused on improving nutritional outcomes for children, pregnant women, and lactating mothers.

Localization of Sustainable Development Goals (SDGs) has also gained momentum, integrating global goals into local governance frameworks. Rural local governments are aligning their development plans with SDG targets, focusing on areas such as poverty reduction, clean water and sanitation, and sustainable agriculture.

In that sequence after a gap of ten years, the present study report contains analysis of 26 key indicators associated with Panchayat. The study attempted to assess the status of devolution through six dimensions of '4Fs' and two key dimensions were added, viz. 'Capacity Enhancement' and 'Accountability' in the spirit of Article 243G of the Constitution. The assessment has been done first at the level of States with reference to 26 indicators as developed over a period time and then a field assessment through sample survey in all States and UTs to arrive at the status of devolution in States/UTs. The thrust has been on highlighting practices related to delivery of basic services and augmenting own resources by various rungs of Panchayats, strengthening of institutions, identifying gaps in the process of devolution, analyzing reasons thereof and providing practical suggestions to address these gaps. The study has developed an indicative evidence-based ranking for the States/UTs based on the environment created by them for Panchayats to function under.

The study develops tools from practices and advances frameworks to create the enabling environment for good governance. I compliment my faculty colleague Prof V N Alok for undertaking the study and bringing it in book form for wider circulation. Lastly, I thank Ministry of Panchayati Raj for entrusting the study to the Institute.



Surendra Nath Tripathi
Director General
Indian Institute of Public Administration

New Delhi, 21 March 2024

Preface and Acknowledgments

I am pleased to present the report on the study commissioned by the Ministry of Panchayati Raj to the Indian Institute of Public Administration (IIPA) on December 20, 2022. The study, titled ‘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,’ evaluates the current state of power and resource devolution to *Panchayati Raj* Institutions across all States and Union Territories.

Part IX of the Constitution, titled ‘The Panchayats,’ was introduced through the 73rd Amendment Act on April 24, 1993. This central legislation required each state to enact conformity acts, integrating the central provisions into their existing Panchayat Acts. While mandatory constitutional provisions—such as regular *Panchayat* elections by state election commissions, reservations for SCs/STs and women, and the constitution of state finance commissions—have been implemented, the devolution of functions, finances, and functionaries to *Panchayats* has been inconsistent across States. It has been learnt that effective local governance cannot be achieved through these transfer mechanisms alone. It necessitates ‘capacity enhancement’ measures and ‘accountability’ to ensure fairness and transparency in *Panchayat* operations. This assertion is a key part of the report.

The foundation of the study was laid in 2004 when the Ministry of Panchayati Raj organized a series of State consultations through seven round tables with State ministers responsible for *Panchayat Raj*. During the fifth-round table in Srinagar on October 28-29, 2004, focused on ‘Annual Reports on the State of the *Panchayats* and the preparation of a Devolution Index,’ I had the chance to present a concept paper on the devolution index, which I had developed in collaboration with Laveesh Bhandari. This paper became the basis for subsequent studies conducted by the National Council of Applied Economic Research (NCAER) over three years (2006-07, 2007-08, and 2008-09) and by the Indian Institute of Public Administration (IIPA) over five consecutive fiscal years (2009-10 to 2013-14).

Initially, the NCAER employed the ‘3F’ framework, as outlined in the concept paper by Alok and Bhandari, to assess the extent to which States had transferred functions, finances, and functionaries to the *Panchayats*. I had the privilege of participating in the advisory committee for these studies. In 2008, a significant change was made to the devolution index by adding ‘framework’ as the fourth dimension to the existing ‘3F’ structure. This ‘framework’ dimension evaluated whether States/UTs had met the four mandatory constitutional provisions: establishing a State Election Commission, holding regular *Panchayat* elections, establishing State Finance Commissions (SFCs) at regular intervals, and setting up district planning committees. Since all States had already met the other mandatory provisions related to reserving seats for women and weaker sections, the NCAER did not rank States on these variables.

In 2009, the IIPA was first tasked with the study. Concurrently, the 13th Finance Commission also computed, by utilizing secondary data, a devolution index, which was assigned a 15 percent weight in determining the quantum for *inter se* distribution to States for *Panchayats* and Municipalities. During this period, other scholars also examined and critically assessed the devolution index computed by the National Council of Applied Economic Research (NCAER). The study conducted by IIPA in 2009-10 enhanced the existing work in terms of its methodology and scope. It employed a two-stage approach to estimate four provisions used in previous studies under mandatory framework in the devolution index. The first stage shortlisted the States that met all four criteria under the mandatory framework, and the second stage calculated the sub-index by assigning scores under the mandatory ‘framework’ dimension and ranked the States/Union Territories accordingly.

Over the years, the concept and methodology of successive studies by IIPA have been continuously refined. The original '3F' framework was expanded to include two additional dimensions: 'capacity building' and 'accountability'. A total of 26 indicators, comparable across States and over time, were identified. Data on these indicators were collected from State Governments. Concurrently, extensive field surveys were conducted annually in all States and UTs to validate the existing data.

Over the course of five years, a series of workshops held at IIPA, Delhi, marked significant milestones. These workshops were pivotal in discussing conceptual frameworks, research objectives, methodologies, identifying partners, fieldwork-related issues, preliminary findings, and comparative perspectives. They provided an opportunity for me to present my thoughts and receive feedback from various stakeholders involved in *Panchayats* and local governance. Several national workshops at IIPA featured comments and suggestions from participants. The first two workshops, organized in collaboration with the UN Decentralization Community and Solution Exchange, took place on 13-14 July 2009 and 15-16 March 2010. I received valuable feedback and suggestions from participants such as Shubha Bakshi, Pranab Banerji, B.S. Baswan, Laveesh Bhandari, O.P. Bohra, S.K. Chakrabarti, Jos Chathukulam, P.K. Chaubey, Abhijit Datta, T. Gangadharan, B.D. Ghosh, K.K. Krishna Kumar, M.A. Oommen, G. Palanithurai, Alok Pandey, Rashmi Shukla Sharma, and Farhad Vania. The discussions during the first workshop were instrumental in formulating the initial questionnaire for the study conducted in 2009-10.

The third National Workshop of the Select Expert Group was held at the Institute on March 15, 2011. The participants, including Rahul Anand, Dolly Arora, Laveesh Bhandari, P.K. Chaubey, Abhijit Datta, Joy Elamon, Susan George, Thomas George, Buddadeb Ghosh, Rakesh Hooja, Narendra Kaushik, Javed Khan, Suresh Kumar, Rajesh Jaiswal, Jacob John, Rolant Lomme, George Mathew, Aasha Kapur Mehta, DriptoMukhpadyay, M.A. Oommen, Alok Pandey, Mahesh Purohit, Atul Sarma, A.N.P. Sinha, N.C. Saxena, Rashmi Shukla Sharma, R.K. Tiwari, Sushma Yadav, and Yongmai Zhou, provided valuable comments and suggestions that significantly enhanced the draft report aimed at constructing the Devolution Index of *Panchayats* for 2010-11.

The fourth National Workshop of Select Expert Group was held at IIPA on 5 October 2012. Participants including Laveesh Bhandari, Jos Chathukulam, Joy Elamon, M.A. Oommen, G.Palanithurai, Mahesh Purohit, M N Roy, Atul Sarma, Rashmi Shukla Sharma, Loretta M Vas and S.M. Vijayanand offered comments which helped to improve the study further for the report in the year 2012-13.

On October 5, 2012, the fourth National Workshop of the Select Expert Group took place at IIPA. Participants such as Laveesh Bhandari, Jos Chathukulam, Joy Elamon, M.A. Oommen, G. Palanithurai, Mahesh Purohit, M.N. Roy, Atul Sarma, Rashmi Shukla Sharma, Loretta M. Vas, and S.M. Vijayanand provided feedback that significantly enhanced the study for the 2012-13 report.

In addition to the insights from experts, the views and suggestions of Additional Chief Secretaries, Principal Secretaries, and Secretaries of States responsible for Panchayati Raj, as well as nodal officers, representatives from the Comptroller and Auditor General (C&AG), and the Planning Commission/NITI Aayog, were also sought during the workshops mentioned earlier. These workshops, organized exclusively for State representatives, were held at regular intervals. The first such meeting took place on 7 February 2011 at the Institute. Subsequent consultative meetings with States were held regularly, including a National Workshop on 18 January 2012 and another on 6 February 2013. In essence, the study greatly benefited from the concepts and methodologies of previous studies conducted by the IIPA.

For this study, a National Consultative Workshop was held in Goa on January 24-25, 2024. The workshop saw participation from Additional Chief Secretaries, Principal Secretaries, and Secretaries responsible for Panchayats, along with senior representatives from the C&AG, RBI, and NITI Aayog. Special thanks to Shri Vivek Bharadwaj, Secretary of MoPR, for convening and chairing the meeting.

We also extend our gratitude to all participants for their appreciation of the study's methodology and findings presented during the workshop.

This project could not have been completed without the support of key team members. As the coordinator of this research project, I would like to first express my gratitude to the senior officers in the Ministry of Panchayati Raj, Government of India. Special thanks go to Shri Vivek Bharadwaj, Secretary; Dr. Chandra Shekhar Kumar, Additional Secretary; Dr. Bijaya Kumar Behera, Economic Adviser; Mrs. Mamta Varma, Joint Secretary; and Shri Vikas Anand, Joint Secretary. Additionally, I am thankful to other officers, consultants, and support staff of the Ministry, particularly Shri Vijay Kumar, Deputy Secretary, and Shri Aditya Vikram Singh, Consultant, for their generous support during the study.

The project has also benefited from the support of many individuals and institutions. I would like to extend my sincere thanks to the Additional Chief Secretaries, Principal Secretaries, and Secretaries in charge of Panchayats, as well as their colleagues in the State governments and SIRDs, for their continuous support, assistance in providing data, and advice at various stages of the study. Officials dealing with local finance in the Office of the Comptroller and Auditor General and the Office of the Accountant General in States were also consulted. I am grateful to the elected representatives and officials in various Panchayats for their valuable inputs.

A presentation on the final report was made in virtual mode before the screening committee headed by Dr. Chandra Shekhar Kumar, Additional Secretary, Ministry of Panchayati Raj on the 20th March 2024. I express my gratitude to the Chairman and Members of the Committee for their appreciation and encouragement for the study. Thanks are due to Ascension Centre for Research and Analytics for the conduct of the survey in 28 states. Dripto Mukhopadhyay and Tuhin Das guided the survey team.

A virtual presentation of the final report was made before the screening committee, chaired by Dr. Chandra Shekhar Kumar, Additional Secretary, Ministry of Panchayati Raj, on March 20, 2024. I extend my gratitude to the Chairman and Members of the Committee for their appreciation and encouragement of the study. I also thank the Ascension Centre for Research and Analytics for conducting the survey across 28 states, with guidance from Dripto Mukhopadhyay and Tuhin Das.

The empirical nature of this research has been greatly supported by numerous young researchers who contributed to the investigations, literature survey, and data analysis. I am particularly grateful to Animesh Pareek for his tireless efforts throughout the study. Sanjana Narang and Gurkaran Singh, with their legal expertise, have significantly contributed to the analysis of legal provisions related to Panchayats in various states. Anubhav Gupta assisted with data analysis during the initial stages of the study.

I also extend my thanks to the various units of the Institute, including the library, computer centre, accounts section, publication division and administration, led by Registrar Shri Amitabh Ranjan, for their critical inputs at different stages of the study. I am thankful to all of them, though any remaining errors are solely my responsibility.

Lastly, I express my heartfelt gratitude to Shri Surendra Nath Tripathi, Director General of IIPA, for his encouragement and guidance.

V.N. Alok
Professor, IIPA and
Coordinator of the Study

New Delhi, 21 March 2024

Contents

Volume 1: Main Report

Foreword	xvii
Preface and Acknowledgments	xix
Chapter 1: Introduction	
1.1 The Context	3
1.2 The Objective	3
1.3 Study Sample	4
1.4 The Method	5
1.5 Progress of Study	7
1.6 Model State: Devolution of Powers and Resources to <i>Panchayats</i>	11
Chapter 2: What is local self-government, local government, and local governance?	
2.1 Local Self-government	13
2.2 Local Government	14
2.3 Local Governments in India	15
2.4 Local Governance	15
Chapter 3: Three Decades of <i>Panchayats</i> in India: Evolution and Growth	
3.1 The Foundation	17
3.2 <i>Panchayats</i> under British Rule	19
3.3 <i>Panchayats</i> in Independent India	23
Chapter 4: Mandatory Framework of <i>Panchayats</i>	
4.1 The Legal Framework in the Constitution	28
4.2 PESA States: An Overview	29
4.3 Constitution and Functioning of District Planning Committee (DPC)	52
4.4 Role of <i>Panchayats</i> in Convergence with Parallel Bodies	52
Chapter 5: Functional Domain of <i>Panchayats</i>	
5.1 Functions to <i>Panchayats</i> : Legal Provisions	64
5.2 <i>Panchayats</i> and SDGs	78
5.3 Involvement of <i>Panchayats</i> in Important Schemes	79
Chapter 6: <i>Panchayat</i> Finances	
6.1 Own Revenues: Empowerment of <i>Panchayats</i> to Impose and Collect Revenue	103
6.2 Borrowings	111
6.3 Vertical Schemes	113
6.4 State Finance Commission (SFC)	113

6.5 Union Finance Commission (UFC)	118
6.6 Process of Budgeting at <i>Panchayat</i> level	120
Chapter 7: Functionaries to <i>Panchayat</i>	
7.1 <i>Panchayat</i> Officials	125
7.2 Infrastructure of <i>Panchayats</i> (Physical & Digital)	125
Chapter 8: Capacity Enhancement of <i>Panchayats</i>	
8.1 Training Institutions/Activities	134
Chapter 9: Accountability of <i>Panchayats</i>	
9.1 Social Audit	138
9.2 <i>Gram Sabha</i>	141
9.3 <i>Gram Panchayat</i> Development Plan (GPDP)	143
9.3.1 GPDP in Fifth Schedule Areas	145
9.4 Transparency and Anti-Corruption	145
Chapter 10: Devolution Index: The Context	
10.1 Devolution	150
10.2 Devolution to <i>Panchayats</i>	151
10.3 Dimensions of Devolution	151
10.4 Need for an Index	153
10.5 Context of Index Making	153
Chapter 11: Devolution Index: Construction and Estimation	
11.1 Devolution Formulae	155
11.2 Empirical Assessment and Analysis	156
11.3 Devolution Index: Overall	157
11.4 Devolution Index of <i>Panchayats</i> : Dimensional	159
11.4.1 'Framework' dimension	159
11.4.2 'Functions' dimension	162
11.4.3 'Finances' dimension	162
11.4.4 'Functionaries' dimension	163
11.4.5 'Capacity Enhancement' dimension	164
11.4.6 'Accountability' dimension	164
11.5 Indices of Identified Indicators	165
11.6 Analysis of States	182
Appendix 11.1: Formulae for index construction	188
Appendix 11.2: State Profiles	
11.2.1: A Report on Andhra Pradesh	190
11.2.2: A Report on Arunachal Pradesh	193

11.2.3: A Report on Assam	196
11.2.4: A Report on Bihar	199
11.2.5: A Report on Chhattisgarh	202
11.2.6: A Report on Goa	205
11.2.7: A Report on Gujarat	208
11.2.8: A Report on Haryana	211
11.2.9: A Report on Himachal Pradesh	214
11.2.10: A Report on Jharkhand	217
11.2.11: A Report on Karnataka	220
11.2.12: A Report on Kerala	223
11.2.13: A Report on Madhya Pradesh	226
11.2.14: A Report on Maharashtra	229
11.2.15: A Report on Manipur	232
11.2.16: A Report on Odisha	235
11.2.17: A Report on Punjab	238
11.2.18: A Report on Rajasthan	241
11.2.19: A Report on Sikkim	244
11.2.20: A Report on Tamil Nadu	247
11.2.21: A Report on Telangana	250
11.2.22: A Report on Tripura	253
11.2.23: A Report on Uttar Pradesh	256
11.2.24: A Report on Uttarakhand	259
11.2.25: A Report on West Bengal	262
Appendix 11.3: Union Territories Profiles	
11.3.1: A Report on Andaman & Nicobar Islands	265
11.3.2: A Report on Dadra & Nagar Haveli and Daman & Diu	268
11.3.3: A Report on Jammu & Kashmir	271
11.3.4: A Report on Ladakh	274
11.3.5: A Report on Lakshadweep	277
11.3.6: A Report on Puducherry	280
Chapter 12: Recommendations and Suggestions	
12.1 'Framework' dimension: Some Suggestions	283
12.2 'Functions' dimension: Some Suggestions	285
12.3 'Finances' dimension: Some Suggestions	285
12.4 'Functionaries' dimension: Some Suggestions	287
12.5 'Capacity Enhancement' dimension: Some Suggestions	287
12.6 'Accountability' dimension: Some Suggestions	288
References and Further Readings	291

Volume 2: Annexes

Annex 1: Questionnaires	1
Annex 1.1: IIPA Survey on <i>Panchayats</i>	1
Annex 1.2: IIPA Survey on <i>Panchayats</i> (State AG Office)	32
Annex 1.3: IIPA Survey on <i>Panchayats</i> (<i>Panchayat</i> Members)	36
Annex 1.4: IIPA Survey on <i>Panchayats</i> (General Members of <i>Gram Sabha</i>)	40
Annex 2: Best Practices	44
Annex 3: Process of Budgeting	50
Annex 4: Schemes	82
Annex 5: Panchayat Functionaries	94

List of Tables

Table 1: Devolution Index of <i>Panchayats</i> and Dimensions	4
Table 2: Ranking of States/UTs in Devolution Index and Sub-indices	6
Table 3: Categorizing States/UTs on the basis of DI Scores	25
Table 1.1: Study Sample	5
Table 1.2: State-wise study sample	6
Table 1.3: Types and Number of Respondents Interviewed by Survey Team	10
Table 1.4: Categorizing States/UTs on the basis of DI Scores	12
Table 4.1: State-wise details of notified Fifth Schedule Areas	29
Table 4.2: Compliance of Section 4 of PESA Act with State <i>Panchayati</i> Raj Acts	32
Table 4.3: Provision for <i>Panchayats</i> at different levels in State <i>Panchayati</i> Raj Acts	34
Table 4.4: Number of Elected Institutions in India by State/UTs	36
Table 4.5: Representation of Weaker Sections and Women in <i>Panchayats</i>	38
Table 4.6: Population per Elected Institutions in India by State/UTs	40
Table 4.7: Representative Democracy in India and Affirmative Action	42
Table 4.8: State-wise Elections held in <i>Panchayats</i>	44
Table 4.9: Funding of SEC in States / UTs	49
Table 4.10: Competent Authority to Dissolve <i>Panchayats</i>	50
Table 4.11: Constitutions and Functioning of District Planning Committee in Different States	53
Table 4.12: Relationship and Status of <i>Panchayats</i> in local level parallel bodies/agencies	59
Table 5.1: <i>De-jure</i> and <i>De-facto</i> Assignment of Functions of Different tiers of <i>Panchayats</i>	66
Table 5.2: Role of Gram <i>Panchayat</i> , Block <i>Panchayat</i> and District <i>Panchayat</i> vis-à-vis Union Government Schemes	80
Table 6.1: Tax Levied by States for different Subjects	105
Table 6.2: List of State Acts	108
Table 6.3: Revenue Power of <i>Panchayats</i> in States at Each Level	109
Table 6.4: Share of <i>Panchayats</i> ' Own Revenue in State's Own Revenue	112
Table 6.5: Constitution and Submission of SFC reports and Action Taken Thereon	114
Table 6.6: Union Finance Commission Grants to Local Governments	118
Table 6.7: Year-wise allocation, release and expenditure details of XV FC Grant to <i>Panchayats</i>	119
Table 6.8: States-wise Provisions/Rules of Budget Process in <i>Panchayats</i>	122
Table 7.1: State wise Availability of Physical Infrastructure in <i>Panchayats</i>	127

Table 7.2: Infrastructure (E-connectivity)	129
Table 8.1: Training Institutions	134
Table 9.1: Social Audit	138
Table 9.2: <i>Gram Sabha</i>	142
Table 9.3: Nomenclature of GPDP in States and Dates of guidelines Issuance	144
Table 9.4: Transparency & Anti-Corruption	146
Table 11.1: Devolution Index of <i>Panchayats</i> and Dimensions	157
Table 11.2: Ranking of States/UTs in Devolution Index and Sub-indices	160
Table 11.3: Categorizing States/UTs on the basis of DI Scores	184
Table 11.4: Why have some States scored high, some low?	185
Table 11.5: State(s) scored high against each Parameter	187

List of Figures

Figure 1: Dimensions and Indicators under Devolution Index of <i>Panchayats</i>	2
Figure 2: Devolution Index of <i>Panchayats</i>	5
Figure 3: 'Framework' dimension	8
Figure 4: 'Functions' dimension	11
Figure 5: 'Finances' dimension	13
Figure 6: 'Functionaries' dimension	17
Figure 7: 'Capacity Enhancement' dimension	19
Figure 8: 'Accountability' dimension	20
Figure 1.1: Data Processing	7
Figure 1.2: Communication efforts with stakeholders	8
Figure 1.3: Communication Development	9
Figure 1.4: Map of India Representing States Response	9
Figure 11.1: Devolution Index of <i>Panchayats</i>	158
Figure 11.2: 'Framework' dimension	159
Figure 11.3: 'Functions' dimension	162
Figure 11.4: 'Finances' dimension	163
Figure 11.5: 'Functionaries' dimension	163
Figure 11.6: 'Capacity Enhancement' dimension	164
Figure 11.7: 'Accountability' dimension	165
Figure 11.8: Election and Affirmative Action	166
Figure 11.9: State Election Commission	166
Figure 11.10: Dissolution and Bye Elections	167
Figure 11.11: District Planning Committee	167
Figure 11.12: Parallel Bodies	168
Figure 11.13: Autonomy to <i>Panchayats</i>	169
Figure 11.14: Functions assigned to <i>Panchayats</i>	169
Figure 11.15: Role of <i>Panchayat</i> in Schemes	170
Figure 11.16: Release of UFC Grants to <i>Panchayats</i>	171
Figure 11.17: Regular and effective functioning of SFC	171
Figure 11.18: SFC Transfers to <i>Panchayats</i>	172

Figure 11.19: Power to collect Revenue	173
Figure 11.20: Funds with <i>Panchayats</i>	173
Figure 11.21: Expenditure of <i>Panchayats</i>	174
Figure 11.22: Finance, Accounts and Budget	174
Figure 11.23: Physical Infrastructure	175
Figure 11.24: e- Connectivity	176
Figure 11.25 A: <i>Panchayat</i> Officials	176
Figure 11.25 B: Sanctioned and Actual Staff in <i>Panchayats</i>	177
Figure 11.26: Training Institutions	177
Figure 11.27A: Training Activities	178
Figure 11.27B: Training of Elected Representatives	178
Figure 11.28: Accounting and Audit	179
Figure 11.29: Regularity of Social Audit	179
Figure 11.30: Functioning of <i>Gram Sabha</i>	180
Figure 11.31: Transparency and Anti- Corruption	181
Figure 11.32: <i>Panchayat</i> Assessment and Incentives	181
Figure 11.33: Past and Present Devolution Indices: A Comparison of National Averages	182

List of Boxes

Box 3.1: Milestones in the Evolution of <i>Panchayats</i> in India	22
Box 5.1: Classification of Functions Listed in the 11 th Schedule	65
Box 11.1: Indicators under 'Framework' dimension	165
Box 11.2: Indicators under 'Functions' dimension	169
Box 11.3: Indicators under 'Finances' dimension	170
Box 11.4: Indicators under 'Functionaries' dimension	174
Box 11.5: Indicators under 'Capacity Enhancement' dimension	177
Box 11.6: Indicators under 'Accountability' dimension	178

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

Chapter 1

Introduction

In the twentieth century, on a global scale, there was a significant trend toward centralizing governance, even though it maintained a democratic facade. However, this trend began to reverse in the final quarter of the century, leading to a growing realization worldwide that a decentralized form of governance, among other benefits, enhances democracy and facilitates the efficient delivery of local public services. Consequently, gradual devolution of political, fiscal, and administrative responsibilities to local government units was witnessed. Furthermore, it is becoming increasingly evident that fiscal decentralization can aid in resource mobilization by introducing localized solutions and promoting equitable economic growth through integrating impoverished communities into the development process. This fusion of welfare and development concerns is fostering greater citizen participation in governance, as evidenced by recent developments, which demonstrate a clear departure from excessive government intervention and centralization.

Since India has kept pace with the trend at an early stage, through consensus and compromise, local governments crept into the statute book in 1993. Part IX was inserted by the Constitution (73rd Amendment) Act, 1992 w.e.f. 24 April 1993 for *Panchayats*,¹ making State legislatures responsible for devolving power and authority to local governments in order to enable them to carry out devolved responsibilities.

Notwithstanding, local governments both *Panchayats* and Municipalities, are not completely autonomous of the State, like they used to be once upon a time in recorded history—for which they have been praised by the scholars and thinkers. The present *Panchayats* are part of the State governance structure. A fresh lease of life is breathed into them by the respective States, of course under the general direction in the Constitution. They are actually organised under the Dillon's principle, enunciated in the late nineteenth century, which holds that local governments are derivative of the State. They are created by the State and they can be decimated by it. It is true that the march of history cannot be reversed easily, yet we cannot turn a blind eye to the fact that the whole structure has been evolved by the State. The local governments in India carry out the functions and responsibilities assigned to them with devolution of power and authority for the purpose. The same was the case before the 73rd and 74th Amendments. The difference is that States have now constitutional obligation to keep them alive and not to relegate them to abeyance for indefinite period. Yet, it is for the States to create an enabling environment in which they can function like self-governing units.

The Constitution of India has clearly demarcated legislative areas between the Union and the States. It is within the province of state list of the Schedule VII, under Article 246, that local governments have to function. Despite Constitutional status being accorded to *Panchayats*, it is the State legislature which empowers *Panchayats* in any real sense. It is under the Conformity Acts² of the States that *Panchayats* are governed in the respective States and in turn they govern public affairs in their jurisdictions.

Under the Constitution Amendment Act (CAA), the State legislature is supposed to devolve responsibilities, powers and authorities to *Panchayats* to enable them to function as institutions

¹Earlier, in the original text, Part IX with Article 243 dealing with territories in Part D of the First Schedule was repealed by the Seventh Amendment 1956 for reorganization of the States. That is the reason all articles in Part IX and Part IXA are numbered with 243.

²The 73rd Constitutional Amendment Act is the Union Act to establish the third tier of governments and the conformity Acts are State legislations.

of self-government. The legislature of a State may authorise the *Panchayats* to levy, collect and appropriate certain taxes, duties, tolls and fees, etc., and also assign to them the revenues of certain State level taxes subject to such conditions as are imposed by the State government. Further, grants-in-aid may also be provided to these bodies.

New fiscal arrangements necessitate every state under Article 243 I to constitute, at a regular interval of five years, a State Finance Commission (SFC), and assign it the task of reviewing the financial position of *Panchayats* and making recommendations on the sharing and assignment of various taxes, duties, tolls, fees, etc. and grants-in-aid to be given to the *Panchayats* from the consolidated fund of the State. The Conformity Acts of the CAA are required to provide for the composition of the commission, the qualifications for its members and the manner of their selection. Every recommendation of the commission is to be laid before the legislature of the respective state.

It is 30 years now since Part IX was incorporated into the Constitution. During the last three decades, one could find enough reasons to cheer. Conformity Acts have been enacted in all the States. Regular elections for *Panchayats* have been conducted in the States³. Many states have constituted the State Finance Commission. Some states have constituted even their sixth generation SFC. These positive developments notwithstanding, *Panchayats* in almost all States continue to be starved of finances causing major impediment in their growth and effective functioning. Seen with the expanding role and responsibilities of the *Panchayats*, the problem became compounded after the CAA became effective.

Generally, the functional responsibilities are closely linked with the financial powers delegated to the local government, however, in practice there is a mismatch between the two, leading to a severe fiscal stress at the local level. *Panchayats'* own revenues are not enough even to meet their operations and maintenance requirements;

therefore, they are dependent on the higher tiers of government to finance their activities. The role of SFCs in this context becomes critical in examining not only the revenue sharing arrangements between the state governments and their *Panchayats*, but also the entire range of subjects concerning assignment of taxes, transfers of power and such other subjects for improving the financial health of the *Panchayats*.

It is pertinent to mention here that substantial funds are being transferred to the *Panchayats* through the Centrally Sponsored Schemes (CSSs). For a long time, these CSS transfers were administered and utilised mainly by line departments in States. In recent years, the *Panchayats* are being recognised as implementing institutions for the schemes of line ministries. The most important among these is the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), where the *Panchayats* at the district, intermediate and village levels have been given specific roles and responsibilities as principal authorities for planning and implementation and 50 per cent of the works in terms of funds are to be executed through *Panchayats*. For other works also they have been entrusted with some responsibilities.

Several schemes have since started assigning a range of responsibilities to the *Panchayats* and depend upon them for grassroots implementations. In addition, there are several important flagship programmes of the Union, which aim at provisioning basic essential services across the country through the *Panchayats*. Institutional mechanism is expected to provide centrality to the *Panchayats* in their planning and implementation.

Against this backdrop, this study also aims at rating the States and union territories (UTs) of India – and quantifies the current environment that the States/UTs have created under the framework of the Constitution for devolution of functions, finances and functionaries to various levels of *Panchayats*. In addition, the dimensions of 'capacity building' and 'accountability' have been added. In other words, the study

³Jammu and Kashmir is the last state (now Union Territory) to conduct its first election for *Panchayats*.

endeavours to quantify the current environment that the *Panchayats* function under. The attempt is to assess how ‘free’ the *Panchayats* are to take independent decisions and implement them.

No doubt the actual performance of the individual *Panchayat* differs and depends upon many other factors; these factors are specific to the State and different levels of the *Panchayats*. The enabling environment is also determined by village level factors. To reiterate, the study seeks to measure the ‘enabling environment’ for the functioning of the *Panchayats* that State governments have been able to create.

1.1 The Context

At the initial stage of its inception, the Ministry of *Panchayati Raj* in 2004 organised seven Roundtables of Ministers In-charge of *Panchayats* in states. In the Fifth Roundtable held at Srinagar on October 28-29, 2004, it was agreed upon to have the Annual Reports on the state of the *Panchayats* including the preparation of a Devolution Index in the format indicated by Alok and Bhandari (2004).

Subsequently, in 2005-06, the Ministry of *Panchayati Raj*, Government of India, introduced the *Panchayats* Empowerment and Accountability Incentive Scheme (PEAIS) with the objective to (a) Incentivise States to empower the *Panchayats*, and (b) Incentivise *Panchayats* to put in place accountability systems to make their functioning transparent and efficient. Funds under the scheme were allocated to States and UTs in accordance with their performance as measured in the Devolution Index formulated by an independent institution. For three years, i.e. 2006-07, 2007-08 and 2008-09, the National Council of Applied Economic Research (NCAER) developed the Devolution Index based on the work of Alok and Bhandari (2004). For subsequent four years that is for 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14, the Indian Institute of Public Administration (IIPA) was entrusted to carry out the assessment.

Initially, the index used the “3F” structure and measured the extent to which the States had transferred functions, finances, and functionaries to the *Panchayats*. In 2008,

an important change was introduced in the estimation of DI by including ‘framework’ as the fourth dimension to the existing 3F structure developed by Alok and Bhandari (2004). The framework dimension tests if states/UTs have fulfilled the mandatory provisions of the Constitution. The following mandatory requirements are to be fulfilled by the States/UTs so that they can be qualified to be in the estimation of Devolution Index. This was followed with the change in the subsequent study conducted by the Indian Institute of Public Administration, New Delhi in 2009-10.

- i. Establishing the state election commission,
- ii. Holding regular *Panchayats* elections,
- iii. Reservation of seats for SCs/STs and women
- iv. Establishing state finance commissions (SFCs) at regular intervals, and
- v. Setting up of district planning committees (DPCs).

In 2012, the study went beyond the dimension of “4Fs” and two new dimensions were added, viz. ‘Capacity Building’ and ‘Accountability’.

The subsequent studies conducted by IIPA improved upon various aspects of previous studies such as number of indicators, coverage of area, including PESA areas etc. For the year 2015-16, a devolution report was prepared by Tata Institute of Social Sciences (TISS) using indicators of the previous studies.

1.2 The Objective

After the gap of six years, Ministry of *Panchayati Raj* has again entrusted the study, “Field Assessment of the Status of Devolution of Powers and Resources to the PRIs across the States and Union Territories in the Country for the year 2021-22 to Develop Indicative Evidence Based Ranking” to IIPA with the following objectives:

- i. To assess the actual progress in implementing the operative core of decentralization covering the transfer of functions, institutions, functionaries, and finances to *Panchayati Raj* Institutions in the subjects listed in the 11th schedule of the constitution of India vis-à-vis mapping

- of the activities done by States including PESA States.
- ii. To examine the role of the *Panchayats* as institutions of local [*self-*] governance [*government*] with various committees at the local level and the role of the *Panchayat* in managing institutions at the local level.
 - iii. To analyze the process of budgeting in various [*rural*] local governments and analyze whether this evolves into a process of participatory planning at the local level.
 - iv. To record the status of elections and representation of vulnerable sections in *Panchayats* including functioning of the State Election Commissions, State Finance Commissions including implementation of the recommendations and mechanisms in place for District Planning.
 - v. To look into the mechanisms in place in the States and Union Territories for improving the services related to drinking water, sanitation and other basic infrastructure provided by local governments in the light of substantive funds being made available to the local governments under the Central Finance Commission Award.
 - vi. To look into the segregation of functions across various tiers of *Panchayati-raj* in select sectors like sanitation, drinking water, water conservation, education, health, nutrition, employment generation (specifically Mahatma Gandhi National Rural Employment Guarantee Act, 2005) and the mechanisms of inter-tier coordination.
 - vii. To look into segregation of functions across various agencies in select sectors like drinking water, water conservation, sanitation, health, nutrition and education and assess the mechanisms for convergence.
 - viii. To assess the initiatives in various States and Union Territories for own fund mobilization, capacity building of *Panchayat* level functionaries, strengthening mechanisms for transparency and improving accountability. Effectiveness of *Panchayat* accounting and audit. Role of *Panchayat* vis-à-vis village level bodies such as SHGs, Youth groups, etc.
 - ix. To arrive at a definition of governance at the local level and based on this, to evaluate the adequacy of governance mechanisms at the local level.
 - x. To assess preparedness of the Information and Communication Technology (ICT) of local governments and to arrive at a comparative status of ICT use including e-governance in *Panchayats* at the local level in various States and Union Territories.
 - xi. To arrive at an indicative ranking on the status of devolution based on the above parameters through field studies and through appraisal of state level data sets.
 - xii. To assess developments that have taken place in *Panchayati Raj* Institutions in the last five years and identification of gaps, good practices and making policy level recommendations on the basis of the above.
 - xiii. To assess the role of *Panchayats* vis-à-vis Centrally Sponsored Schemes and parallel bodies in major Centrally Sponsored Schemes like: (i) MGNREGA; (ii) SSA; (iii) NHM; (iv) ICDS; (v) PMAY; (vi) PMGSY; (vii) RKVY; (viii) NLRM including DDU-GKY; (ix) SBM; (x) NSAP; (xi) SAGY etc.

1.3 Study Sample

The study covers all States / UTs in which 68 districts, 172 *Panchayats*, 1594 respondents have been taken as samples.

- a. Two districts from each State have been selected where one near capital district and the other be away from the capital district.
- b. For the ten States having PESA areas, one sample district PESA area and other from non-PESA area.
- c. One *Panchayat* at each level (gram, intermediate and district *Panchayat*).
- d. Respondents cover officials, *Panchayat* members, gram sabha members and enlightened villagers.

Table 1.1: Study Sample

State Category	Districts	Panchayats	Respondents
General States	36	108	1098
Northeastern and Hilly States	20	40	310
Union Territories	12	24	186
Total	68	172	1594

The detailed sample framework is shown in Table 1.2.

1.4 The Method

This study adopts a method that quantifies the devolution that states have undertaken for *Panchayats*. That is, how 'free' the *Panchayats* are to take independent decisions and implement them. No doubt the actual performance of *Panchayats* differs and depends upon many other factors. These factors are specific to the State, to the different *Panchayats*.

The data and information are, therefore, collected from the State and local level separately. This ensures accuracy of the information provided by the States. The method involves the following steps:

Desk Research: It includes the study of State *Panchayat* Acts, State Finance Commission Reports, Union Finance Commission Reports, Guidelines in relation to various State and central schemes, Parliamentary Reports, Scholarly articles and newspaper reports.

Questionnaire: A questionnaire is framed based on the above objectives of the study and new policy parameters initiated by the Union Government, responses, suggestions received from Governments and experts. State level questionnaire also include Centrally Sponsored Schemes and systems for governance and accounting.

Along with state level questionnaire, separate questionnaires for collecting field data from AG office, gram sabha members and *Panchayat* members at all levels have also been developed.

Collection of data from States include Officials - State, District, AG Office, Local Funds Audit Dept.; *Panchayat* members (various levels - 3-4

Panchayats); general members of gram sabha (15 in 3-4 *Panchayats*); enlightened villagers (3-4 *Panchayats*).

Index making: The exercise includes identification of variables, formulation of weight scheme and aggregation design. The indicators are categorized into six dimensions with the following weightage:

Dimensions	Weights
Framework	10
Functions	15
Finances	30
Functionaries	15
Capacity Building	15
Accountability	15
Total	100

Many steps, within each dimension, taken by the States have been identified to cover both quantitative and qualitative aspects. Qualitative issues have been categorized in a reasonable manner so that quantitative ratings could be conducted.

Desk review: Data provided by States have been verified from various official documents such as SFC reports, annual reports, finance accounts, audit reports, State Acts etc.

Ground Verification and Qualitative Aspects: Through quantitative and qualitative survey and research tools. The activities for data processing involves:

Data Validation

The collected data have been validated through following sources:

- Reports/website of the Ministry of *Panchayati Raj*
- Acts, Amendments and Rules of respective States

Table 1.2: State-wise study sample

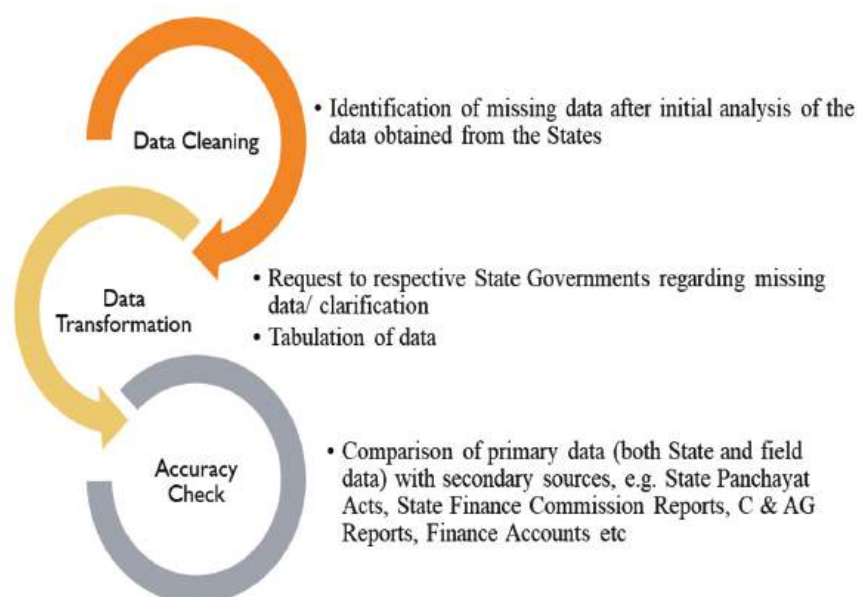
Sl. No.	States	Districts α	Panchayats β	Respondents [^]
General Category States				
1	Andhra Pradesh*	2	6	61
2	Bihar	2	6	61
3	Chhattisgarh*	2	6	61
4	Goa	2	6	61
5	Gujarat*	2	6	61
6	Haryana	2	6	61
7	Jharkhand*	2	6	61
8	Karnataka	2	6	61
9	Kerala	2	6	61
10	Madhya Pradesh*	2	6	61
11	Maharashtra*	2	6	61
12	Odisha*	2	6	61
13	Punjab	2	6	61
14	Rajasthan*	2	6	61
15	Tamil Nadu	2	6	61
16	Telangana*	2	6	61
17	Uttar Pradesh	2	6	61
18	West Bengal	2	6	61
Sub Total		36	108	1098
Northeastern and Hilly States				
19	Arunachal Pradesh	2	4	31
20	Assam	2	4	31
21	Himachal Pradesh*	2	4	31
22	Manipur	2	4	31
23	Meghalaya	2	4	31
24	Mizoram	2	4	31
25	Nagaland	2	4	31
26	Sikkim	2	4	31
27	Tripura	2	4	31
28	Uttarakhand	2	4	31
Sub Total		20	40	310
Union Territories (UTs)				
29	Andaman & Nicobar Island	2	4	31
30	Chandigarh	0	0	0
31	Dadra & Nagar Haveli and Daman and Diu	2	4	31
32	Delhi	0	0	0
33	Jammu and Kashmir	2	4	31
34	Ladakh	2	4	31
35	Lakshdweep	2	4	31
36	Puducherry	2	4	31
Sub Total		12	24	186
Total		68	172	1594

Note: *Of the two sample districts, one PESA area and other from non-PESA area

α : Of the two sample districts one near capital district other away from capital district

β It covers at least one Panchayat at each level (gram, intermediate and district Panchayat)

[^] Respondents cover officials, Panchayat members, gram sabha members and enlightened villagers

Figure 1.1: Data Processing

- c. State websites (Rural/*Panchayati* Raj Department)
- d. C&AG Reports and Documents
- e. RBI State Finances
- f. Finance Accounts Data
- g. eGramSwaraj website
- h. Field Data and Reports from survey teams

participants accepted and appreciated the study and findings.

Communication

The study team has ensured consistent communication with state officials, nodal officers, state AG officials and other stakeholders through various online and offline channels.

Workshop

A National Consultative Workshop on Status of Devolution to *Panchayats* was organized for two days, i.e., 24-25 January 2024 in Goa. The IIPA organized this event jointly with the Ministry of *Panchayati* Raj (MoPR). The Secretary MoPR presided over the Additional Secretary and the Joint Secretary of the Ministry were present. Government of India. The workshop was attended by Special Chief Secretaries / Additional Chief Secretaries / Principal Secretaries / Secretaries in-charge of *Panchayati* Raj in the respective States. The representative of Reserve Bank of India (RBI), NITI Aayog and Comptroller and Auditor General (C&AG) also participated in the workshop. The methodology and data received from State Governments and field were presented in the national workshop. The methodology and findings of the study were presented to elicit comments. All the

1.5 Progress of Study

The study started in full swing since the study was entrusted to IIPA by MoPR. Soon after the work order dated 12 November 2022, a project team was constituted. Study design, methodology and timelines were finalised in consultation with the Ministry. Accordingly, methods and tools are decided along with a sampling frame. An intensive desk research was conducted by the research team to design separate questionnaires for different stakeholders such as *gram sabha* members, *Panchayat* members, State officials and AG office. For field survey, Ascension Centre for Research and Analytics was working with IIPA on contract basis. Further, a pilot study at Bharatpur, Rajasthan was conducted in the month of March 2023. Thereafter, field work and data collection exercise along with the follow-up with States' *Panchayat* Dept were carried out extensively. Simultaneously, efforts have been put in data processing and tabulation.

Figure 1.2: Communication efforts with stakeholders



S.No.	Communication with States	Date
1	IIPA Letter DG, IIPA along with Questionnaire	20 th December, 2022
2	Follow up Calls	21 st December, 2022
3	Semi Filled in Questionnaire along with DO letter of MoPR	19 th January, 2023
4	Letters to SIRDs by MoPR	23 rd January, 2023
5	Letters and Questionnaire by Post as follow up	24 th January, 2023
6	Follow up letter to States from MoPR	10 th February, 2023
7	Follow up Letter to States from IIPA	1 st March, 2023
8	Letter to State AG offices	11 th April, 2023
9	Follow-up calls	March: 10 th , 20 th , 29 th 2023 April: 4 th , 10 th , 28 th 2023
10	MoPR follow-up letter	18 th April, 2023
11	MoPR meeting with State Officials	9 th May, 2023
12	Follow up Letter to State Officials	June: 22 nd & 23 rd 2023
13	Follow up Letter to AG Officials	25 th July, 2023
14	Follow up Letter to State Officials with available data	18 th September, 2023
15	Presentation of Interim Report by IIPA	27 th September, 2023
16	Follow up Letter to State Officials with available data.	Oct 2023: 18 th , 20 th 2023 Nov 2023: 2 nd , 16 th 2023 Dec 2023: 5 th , 8 th 2023
17	Invitation to the National Consultative Workshop	26 th December, 2023
18	National Consultative Workshop on Status of Devolution	24-25 January, 2024
19	Shared state profiles and IIPA Workshop PPT	29 th January, 2024
20	Shared updated state profiles and details of section wise missing data in the filled-in questionnaires	20 th February, 2024

Note: Apart from the dates mentioned, regular follow-ups were made on case-to-case basis.

As on 26 February 2024, the tally of responses on State questionnaire was 29 States / UTs: Andaman & Nicobar Islands, Andhra Pradesh, Assam, Bihar, Chandigarh, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Karnataka,

Kerala, Ladakh, Madhya Pradesh, Maharashtra, Meghalaya, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand, and West Bengal. The status of state questionnaire received is depicted in Figure 1.4.

Figure 1.3: Communication Development

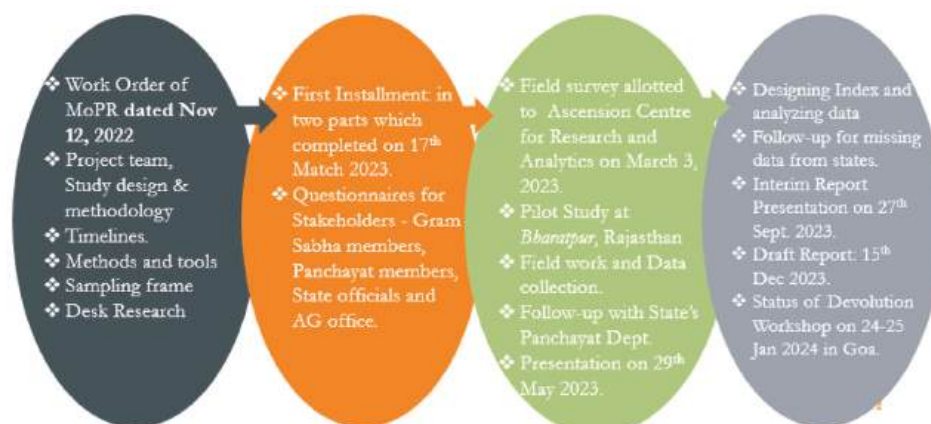


Figure 1.4: Map of India Representing States Response



Whereas responses from 7 States / UTs namely: Arunachal Pradesh, Dadra & Nagar Haveli and Daman & Diu, NCT of Delhi, Lakshadweep, Manipur, Mizoram, and Nagaland. In the case of Manipur, the authorities were unable to respond due to the situation of riots and insurrection in the State of Manipur and Arunachal Pradesh has not shared any data. Among the Union territories, Lakshadweep and Dadra & Nagar Haveli and Daman & Diu have not given the

updated data. Therefore, responses given by the State/UT in the previous study (2013-14) and the field survey data along with the data from secondary sources have been considered to calculate the index of these states and UTs.

Status of responses from field survey

The responses for *Panchayat* members and *gram sabha* members have been collected from 28 States / UTs (as on 26 February 2024).

Table 1.3: Types and Number of Respondents Interviewed by Survey Team

State/UT	Officials - State (at Capital)	Officials - District	Officials - AG Office (at capital)	Officials - Local Funds	Panchayat Members	General Members of Gram Sabha	Enlightened Villagers	Total Respondents
General Category States								
Andhra Pradesh	2	2	1	2	12	16	27	62
Bihar	2	3	1	1	11	68		86
Chhattisgarh	2	2	1	1	13	11	32	62
Goa	2	2	1	1	7	36	7	56
Gujarat	2	2	2	2	9	45		62
Haryana	2	0	1	1	14	34	7	59
Jharkhand					17	30	11	58
Karnataka	2	2	1	1	12	42	0	60
Kerala	2	2	1	1	10	37	0	53
Madhya Pradesh	2	2	1	2	8	66	1	82
Maharashtra	2	2	1	2	8	26	9	50
Odisha	3	1	2	1	15	36	11	69
Punjab	2	0	1	1	17	38	21	80
Rajasthan	2	2	1	1	10	37	5	58
Tamil Nadu	2	0	1	1	12	13	27	56
Telangana	2	4	2	2	13	14	25	62
Uttar Pradesh	2	3	1	1	14	33	10	64
West Bengal	2	4	1	1	9	42	1	60
North Eastern and Hilly States								
Assam	6					2	18	26
Himachal Pradesh	2	2	1	1	9	14	8	37
Meghalaya	8					3	11	22
Sikkim	2	2	2	1	9	15	0	31
Uttarakhand	2	1	1	1	13	24	16	58
Union Territories								
Andaman & Nicobar Islands	2	2	1	1	10	16	0	32
Dadra & Nagar Haveli and Daman & Diu	2	1	1	2	5	19	2	32
Jammu and Kashmir	2	3	1	1	11	16		34
Ladakh	2	2	1	1	6	9	10	31
Puducherry	2	1	1	1	0	9	18	32

Note: Data of the respondents is with the institute.

These include Andaman & Nicobar Islands, Andhra Pradesh, Assam, Bihar, Chhattisgarh, Dadra & Nagar Haveli and Daman & Diu, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Karnataka, Kerala, Ladakh, Madhya Pradesh, Maharashtra, Meghalaya, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Uttar Pradesh, Uttarakhand, and West Bengal.

Data have also been collected from the AG office. Till 26 February 2024, twenty States

namely, Andhra Pradesh, Arunachal Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Mizoram, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Tripura, Uttarakhand, and West Bengal had responded.

1.6 Model State: Devolution of Powers and Resources to *Panchayats*

On the basis of dimensions and indicators identified for making devolution index, a model has been given below:

Framework of *Panchayats* – A Model

	Components	Model State
A.	General Elections conducted since the amendment in the constitution (Basic Details of <i>Panchayats</i>)	Timely elections conducted in every five years by SEC
B.	<i>Panchayat</i> Elections	Legal framework of SEC and its working
C.	Dissolution & Bye Elections	Bye elections conducted within six months of dissolution / vacancy
D.	Participatory Planning and District Planning Committees	Functional DPC constituted in each district
E.	Role of <i>Panchayats</i> in Committees and Parallel bodies	Elected member serving as a chairperson in the committees. Parallel bodies accountable to <i>Panchayats</i> .
F.	Autonomy to <i>Panchayats</i>	Only State legislature keeps the power to suspend or dismiss the <i>Panchayat</i>

Functions of *Panchayats* – A Model

	Components	Model State
G	Functions Assigned to <i>Panchayats</i>	All core functions and maximum other functions completely devolved to the <i>Panchayats</i> .
H	Involvement Status of <i>Panchayats</i> in Important Schemes	Schemes implemented by <i>Panchayats</i> instead of parallel bodies

Finances of *Panchayats* – A Model

	Components	Model State
I	UFC Grants to <i>Panchayats</i>	Timely devolution of allocated funds to different rungs of <i>Panchayats</i> .
J (i)	State Finance Commission	Constitution of SFCs in every fifth year, Report in 18 months, ATR in the Assembly within six months.
(ii)	Formula based Fiscal Transfer to <i>Panchayats</i>	Devolution of funds as per the formula and not discretion
K	Empowerment of <i>Panchayats</i> to Impose and Collect Revenue	Authority of <i>Panchayats</i> to impose and collect taxes and non-taxes as mentioned in respective State <i>Panchayat</i> Act.
L	Fund Availability with <i>Panchayats</i>	Maximum proportion of own source revenue in the total receipts.
M	Expenditure of <i>Panchayats</i>	Expenditure made as per the mandate on various services
N	Initiatives related to Finance, Accounts and Budget	Effective measures such as prescribed format and framework for maintenance of finances and accounts

Functionaries to Panchayats - A Model

	Components	Model State
S (i)	Physical Infrastructure of <i>Panchayats</i>	Availability of <i>Panchayat ghar</i> , computers & printers, scanners, telephone, internet, websites, e-mail ID.
(ii)	Information, Communication and Technology (ICT)	Services provided through ICT platforms, mobile applications and websites. Adoption of e-Gram Swaraj, PFMS and other applications.
T	<i>Panchayat</i> Officials	Actual number of <i>Panchayat</i> staff to be equal to the sanctioned number. Key officials such as <i>Panchayat</i> secretary to be a regular employee and each <i>Panchayat</i> must have its own secretary.
(I)	Sanctioned and actual staff position	Total number of Actual staff as per the percentage of sanctioned staffs

Capacity Building – A Model

	Components	Model State
U	Training Institutions	Appropriate number of training institutions that can cater to the training requirements. Trainee
V (I)	Training Activities	Training subjects must include the preparation of development plans, government schemes and programs.
(II)	Training of Elected Representative and Officials	Sanctioned and Actual Training of elected representatives and <i>Panchayat</i> Officials

Accountability of Panchayats- A Model

	Components	Model State
O	Accounting and Audit	Follow the format prescribed by the C&AG
P	Social Audit	Conduct social audit for all government schemes by <i>gram sabha</i>
Q	Gram Sabha	Mandated quorum followed for gram sabha meetings; Approval of <i>Panchayat</i> budget and GPDP; Identification of beneficiaries for government schemes
R	Transparency and Anti- Corruption	Citizen Charter and public information officer at each level of the <i>Panchayat</i> for replying to RTIs.
W	Local Governments Assessment & Incentivization	Performance assessment framework and award for best performing <i>Panchayats</i> .

Further, a detailed scoring is being done for each question of the indicators to build a robust devolution index.

Table 1.4: Categorizing States/UTs on the basis of DI Scores

Category of States	States
Very High > 60	Karnataka, Kerala, Maharashtra, Tamil Nadu, and Uttar Pradesh
High > 55 & ≤ 60	Chhattisgarh, Gujarat, Rajasthan, Telangana, Tripura, and West Bengal
Medium > 50 & ≤ 55	Andhra Pradesh, Himachal Pradesh, Madhya Pradesh, and Odisha
Low > 43.89 and ≤ 50	Assam, Bihar, Sikkim, and Uttarakhand
Very Low (below National Avg of 43.89)	Andaman & Nicobar Islands, Arunachal Pradesh, Dadra & Nagar Haveli and Daman & Diu, Goa, Haryana, Jammu and Kashmir, Jharkhand, Ladakh, Lakshadweep, Manipur, Puducherry, and Punjab

Chapter 2

What is local self-government, local government, and local governance?

Article 243 G of the Constitution envisages 'Panchayats' to function as "*institutions of self-government*". The article further envisions the Legislature of the State to enact laws for "*the devolution of powers and responsibilities upon Panchayats*". Hence, a clear understanding of the term 'self-government' used in the Constitution is essential before any assessment of devolution of functions, finances, functionaries, and others by the States to *Panchayats*.

2.1 Local Self-government

The term 'self-government' is used in the Constitution under Part IX- The *Panchayats*. The term 'self-government' is never used to stand for either the 'Union' or the 'State'. In other words, the phrase denotes 'local self-government'. From a perspective of Indian history, Lord Ripon who was the viceroy of India during 1880-1884, brought the resolution on local self-government, for the first time, on 18 May 1882. It proved to be the "most enduring influence on the subsequent debates and discussions on local self-governments in India." (Alok, 2011, p 5). According to him, a) political education, and b) administrative efficiency are the central in the perspective of local self-government.

The above objectives are clearly detailed in the following parts of the Ripon's Resolution:

"Political education is the primary function of local government, of greater importance than administrative efficiency (Paragraph 5)

As education advances there is rapidly growing up all over the country an intelligent class of public-spirited men who it is not only bad policy but sheer waste of power to fail to utilize (Paragraph 6)

Rural Boards are to be set up, similar to municipal boards: the units of administration to be small – the subdivision, tehsil or taluka (Paragraph 10)

All boards should contain a two third majority of non-officials; these should be elected whenever possible. Election to begin immediately in more progressive towns; gradually and by informal experimental methods in smaller towns and the countryside (Paragraph 12, 13, and 14)

Systems of election should be adopted to suit 'the feelings of the people' (Paragraph 14 and 15)

Control should be exercised from without rather than within (Paragraph 17)

The chairman of all local boards should accordingly be non-officials whenever possible (Paragraph 18)" (as cited in Alok, 2011, p5-6).

Ripon's resolution on local self-government on traditional foundation of village system failed as local self-government was "*imposed from above, and the village was the last place to feel its influence*" (Tinker 1954, p. 55). Later, the then Congress President Gopal Krishna Gokhale, said in 1906 that local self-government was "*still remains all over the country where it was placed by Lord Ripon a quarter century ago and in some places, it has been pushed back*"¹

Subsequently, Royal Commission on Decentralization (1909), the Report of Montagu and Chelmsford on Constitutional Reforms (1918) and the Government of India Resolution stressed on monitoring and

¹Collected speeches of Hon. G. K. Gokhale (Madras, n.d.).

control at the district administration and made a mockery of 'political education' – a central idea of local self-government in Ripon's Resolution.

At last, Mahatma Gandhi made the idea of local self-government clear. He connected the notion of 'local self-government' with the idea of 'Swaraj'. In his book 'Village Swaraj', he called 'swaraj', a Vedic word, meaning self-rule and self-restrained and not freedom from all restraint which 'independence' often means. According to him 'self-government' depends entirely upon internal strength and ability to fight against the heavy odds. In his words local self-government means, "*continuous effort to be independent of government control, whether is it foreign government or whether it is national.*"

In another chapter of the above book, Mahatma Gandhi describes this as

"a complete republic, independent of its neighbours for its own vital wants, and yet interdependent for many others in which dependence is a necessity".

He further emphasised that "*The government of the village will be conducted by the Panchayat of five persons annually elected by the adult villagers, male and female, possessing minimum prescribed qualifications*".

Based on the historical developments, M Venkatarangaiya and M Parttabhiram (1959)² attempted to define local- self-government as administration of a locality- a village, a town, a city or any other area smaller than a state by a body representing local inhabitants, enjoying a certain degree of autonomy, raising a part of its revenue through local taxation and spending it on services which are local in character as distinct from the services provided by the state or central agencies.

The term local self-government is traditionally used in England and Germany.

2.2 Local Government

Local government is a universal term used for the

last tier of public governance or administration. In unitary states like England and France, local government symbolizes the second or third level of government after the union government whereas in federal system, local government occupies a third or fourth level of government after sub-national government. The entities of local government differ substantially between countries, even having similar political systems. Terminology for local government varies from country to country for various types of local government institutions including, blocks, boroughs, cities, counties, districts, municipalities, municipal corporations, *Panchayats*, parishes, shires, townships, villages. The same term is used in different countries to represent an institution of local government with hugely different political, economic, and social characters.

It is difficult to find a commonly accepted definition of the phrase. However, in a federal set up, a definition provided by the International Monetary Fund (IMF) can be considered as accurate. It defines local governments as "institutional units whose fiscal, legislative, and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes".³

According to IMF, *The local governments typically provide a wide range of services to local residents and the scope of their authority is generally much less than that of central government or state governments, and they may or may not be entitled to levy taxes. They are often heavily dependent on grants (transfers) from higher levels of government, and they may also act, to some extent, as agents of central or regional governments. They should also be able to appoint their own officers, independently of external administrative control. Even when local governments act as agents of central or state governments to some extent, they can be treated as a separate level of government, provided they are also able to raise and spend some funds on their own initiative and own responsibility*".

²M Venkatarangaiya and M Parttabhiram (1959) Local Government in India: Select Readings, Allied Publishers.

³International Monetary Fund (2014), Government Financial Statistics Manual.

Other institutions define the political dimension of local governments. For example, OECD describes local governments as “*decentralized entities whose governance bodies are elected through universal suffrage and which has general responsibilities and some autonomy with respect to budget, staff and assets*”.⁴ Likewise, the Local Public Sector Alliance explains the local government entities as “*a corporate body that performs one or more public sector functions within a jurisdiction that has adequate political, administrative, and fiscal autonomy and authority to respond to the needs and priorities of its constituents*”.⁵ In other words, local government entities possess a population, an area which is defined, an organisation and the authority to execute civic functions.

2.3 Local Governments in India

In India, the notion of local governments can be drawn from the twin constitutional amendments, i.e. the seventy third and the seventy fourth. Accordingly, local governments – both *Panchayats* and Municipalities, within the federal architecture, are closest to the notion of direct democracy distinct from representative democracy of the Union and States, due to their proximity to the community they serve. These local government institutions work in a democratic environment in which a common man in the local area avails the opportunities for the expression of his opinion on local affairs and has capacity to have a good living for himself and the community under the healthy environment that the State creates. If a common man appears to be indifferent to the high growth of Indian economy, it is because he is devoid of the mainstream national development and has not been provided equal opportunity to participate in activities for his own betterment. The objectives of a local government include organizing common men in the process of developing themselves through their own efforts on a continuing basis, at the

same time, enhancing their capacity and self-reliance. This begins with ‘citizen participation’ in political processes and ‘service delivery’ of local public goods, e.g. potable drinking water, general sanitation, primary health, elementary education, maintenance of public properties etc. Hence, the key objectives of the twin constitutional amendments arguably envision citizen participation with service delivery (Alok 2013, p 1)

One of the most glaring anomalies of the Indian Constitution after the insertion of the Parts IX and IXA is their disconnect with the 7th schedule à la 1935 vintage⁶ that is probably the sole claim to India’s quest for federalism.⁷ The 7th schedule defined local government (List II, item 5) in terms of its colonial form:

“Local government that is to say, the constitution and powers of municipal corporations, improvement trusts, district boards, mining settlement authorities and other local authorities for the purpose of local self-government or village administration.”

This convoluted definition was not changed to ‘*Panchayats*’ or ‘*Municipalities*’ in both amendments or by various commissions, with the result that even industrial township, water boards, or other local *parastatals* can claim to be local governments with given powers to collect non-tax revenue if not tax revenue. Local government in the right sense must maintain its characteristics, viz. elective nature, multi-purpose local authority, right to tax, pass delegated legislation, autonomy under the doctrine of ultra vires, control of its own staff and accountability to residents.

2.4 Local Governance

Local government connotes a formal institution formed either by a) national constitution as in Brazil, India and Pakistan, or b) by state constitution (in federations where two

⁴OECD (2016) Subnational governments around the world: Structure and Finance

⁵Local Public Sector Alliances (2023) Guidance Note Preparing a LoGICA Intergovernmental Profile’

⁶India, Government of (1937). The Government of India Act, 1935

⁷The other label is the term ‘union’ to mean central. Indian federation is a political reality but is a constitutional imagination so long as it is based primarily on the list of functions and taxes in the 7th schedule.

constitutions exist as in Australia and the USA), or c) by central government legislation as in England, New Zealand or d) by state legislation as in Canada, or e) by executive order as in China to serve specific purposes to the population in an area which is defined. However, local governance is a broader notion which includes formal institution of local government.

Since, governance is a normative proposition. The characteristics associated with local institutional set up that ensures good governance include a) citizen participation, b) the rule of law with the protection of human rights, c) free and fair elections, d) transparency, e) accountability, f) responsiveness, g) consensus orientation, h) equity, i) efficiency and effectiveness, and j) strategic vision. Similar features are mentioned in the sixth report on 'Local Governance' of the Second Administrative Reforms Commission.

It may be noted that above features involve the interaction between government and civil society to determine governmental action. By civil society we mean organized segments of society not in government, including *inter alia* community organizations, neighbourhood associations, trade unions, religious organizations. Hence, local governance is not just about provision of local services but also about civic dialogue and democratic participation, preserving the life and liberty of residents, extension of support to market-led environmentally sustainable local development and other facilitation that enhance the ease of living and ease of doing business.

An attempt has been made in subsequent chapters to understand dimensions of local governance and their adequacy in governance mechanisms across States/UTs in India.

Chapter 3

Three Decades of *Panchayats* in India: Evolution and Growth¹

The primary objectives of *Panchayat* encompass mobilizing local residents to actively participate in their ongoing development efforts while simultaneously enhancing their self-sufficiency and capability. This manifests in two essential aspects: first, through 'citizen participation' in political processes, and second, through the 'service delivery' of essential local public services such as clean drinking water, sanitation, primary healthcare, basic education, and the maintenance of public infrastructure. Thus, the central goal of the *Panchayat* system is to strike a harmonious balance between these two core values, 'citizen participation' and 'service delivery', reflecting the fundamental principles of decentralized democracy as outlined in the Balvantray Mehta Study Team Report of 1957 and the subsequent 73rd Amendment to the Indian Constitution. This Amendment, arguably, envisions active citizen involvement in the delivery of services. The spirit echoes the following expression that, development requires "*removal of various sources of unfreedom: poverty as well tyranny, poor economic opportunities as well as systemic social deprivation, neglect of public facilities as well as intolerance or overactivity of repressive states*" (Sen 1999, p. 3).

The first Prime Minister of India, Pandit Jawaharlal Nehru on Mahatma Gandhi's birth anniversary on 2 October 1959, formally launched the new system of *Panchayati Raj* village of Nagaur in Bagdari district of Rajasthan. A few days later on 11 October, a *Panchayat* was formed in Andhra Pradesh as well. In 1959, the Nehru led Congress Party had an overwhelming majority at the Union and was ruling in all states. Hence, appropriate legal provisions for *Panchayats* were made all across rural India. In the subsequent years, during the regimes of Pandit Nehru and his successor – Lal Bahadur Shastri (1964-66) the system of *Panchayat Raj* evolved. The new system at the local level has undergone many ups and downs thereafter. *Panchayat* moved, within the Constitution, from the Directive Principles of State Policy in 1950 to Part IX, exclusively devoted to *Panchayat* provisions in 1992. Since the enactment of the *Panchayati Raj* Act in 1992, the 'institution of rural local government – the *Panchayats*', has traversed various phases to reach the present stage. The historical context has been traced here to understand the journey of *Panchayats*.

3.1 The Foundation

The rural local government in India is called *Panchayat*, which literally means an assembly of five persons.² These five elderlies, nominated persons, over the course of time, were vested with sacred authority and with judicial and executive powers. These village³ communities were the centers of administration and the custodians of social harmony. Evidence suggests that self-governing village

¹This chapter draws on Alok, 2013.

²"Panchayat comes from *panch*, 'five,' but the body so called is not limited to this number. Many castes in towns and villages also have their own *Panchayats*, which deal with business, social, and religious matters common to the caste" (Royal Commission 1909, p 236).

³The Royal Commission describes the village in India as under "The typical Indian village has its central residential site, with an open space for a pond and a cattle stand. Stretching around this nucleus lie the village lands, consisting of a cultivated area and (very often) grounds for grazing and wood cutting. The inhabitants of such a village pass their life in the midst of these simple surroundings, welded together in a little community with its own organisation and government, which differ in character in the various types of villages, its body of detailed customary rules, and its little staff of functionaries, artisans, and traders. It should be noted, however, that in certain portions of India, *i.e.*, in the greater part of Assam, in Eastern Bengal, and on the west coast of the Madras Presidency, the village as here described does not exist, the people living in small collections of houses or in separate homesteads."

communities have always existed in India. Their roots can be traced in the *Rig Veda*⁴ as dating back to approximately 1200 BC. *Panchayats* in present India have inherited though little from those native local institutions of Indian society, which was predominantly rural in character in the medieval period. Urban communities came up due to political or religious factors. The headquarters of governments, essentially an urban area, located at strategic places, expanded in size due to increased political, judicial, economic, administrative, and military activities. Agra, Delhi, Hyderabad, Lahore, Lucknow, Multan and Poona (Pune) were among the important cities. Temple cities of Hinduism, such as Kashi (Varanasi), Mathura, Prayag (Allahabad) and Madurai are few examples of those religious factors. Most towns were small marketplaces. The Mughals essentially urban people in India preferred to develop urban administration (Saran 1941)⁵. They interfered very little with the ancient customs of village governments. For them the village was a unit for revenue and police.

In that era, each village society made its own laws due to the isolation of each village from the neighbouring hamlets. There were threats from the landlord, the robber, or the invader. These intimidations strengthened the requirements of

a village organisation such as *Panchayat*. These bodies took charge of almost all the matters of the village including disputes and apportioned taxes. *Panchayats* gave dignity and order to village life, and their deliberations had the great weight of religion and custom (Drummond 1937). In western terms, these village governments have never been 'democratic'. However, the old *Panchayat* whether as a caste tribunal or as a judicial or administrative body, normally conducted its deliberations in the presence of all who cared to attend. All the time the reactions of the listening crowd would be registered and would have their influence. If one of the elders showed partiality or foolishness, it would be remembered by his friends (Tinker 1954). These judicial powers of the *Panchayats* were considerably curtailed under Mughal Rule. In short, the *Panchayats* in ancient India were different in character than the notion advanced in the West:

In ancient India the king was head of the state, but not of the society. He had a place in the social hierarchy, but it was not the highest place. As a symbol of the state, he appeared to the people like a remote abstraction with no direct touch with their daily life, which was governed by the social organisation (Mookerji 1958, p. 4).

The villages above described fall under two main classes, viz.:-

(1) The 'severalty' or *raiyatwari* village, which is the prevalent form outside Northern India. Here the revenue is assessed on individual cultivators. There is no joint responsibility among the villagers, though some of the non-cultivated lands may be set apart for a common purpose such as grazing, and waste land may be brought under the plough only with the permission of the revenue authorities, and on payment of assessment. The village government vests in a hereditary headman, known by an old vernacular name, such as *patel* or *reddi*, who is responsible for law and order, and for the collection of the government revenue. He represents the primitive headship of the tribe or clan by which the village was originally settled.

(2) The joint or landlord village, the type prevalent in the United Provinces, the Punjab and the Frontier Province. Here the revenue was formerly assessed on the village as a whole, its incidence being distributed by the body of superior proprietors, and a certain amount of collective responsibility still as a rule remains. The village site is owned by the proprietary body, who allow residences to the tenantry, artisans, traders and others. The waste land is allotted to the village and, if wanted for cultivation, is partitioned among the shareholders. The village government was originally by the *panchayat* or group of heads of superior families. In later times one or more headmen have been added to the organisation to represent the village in its dealings with the local authorities; but the artificial character of this appointment, as compared with that which obtains in a *raiyatwari* village, is evidenced by the title of its holder, which is generally *lambardar*, a vernacular derivative from the English word 'number'. It is this type of village to which the well-known description in Sir Maine's *Village Communities* is alone applicable, and here the co-proprietors are in general a local oligarchy with the bulk of the village population as tenants or labourers under them." (Imperial Gazetteer, Vol.IV., p279-80 quoted in Royal Commission of Decentralization 1909, Vol 1 p 236-7)

⁴The *Rig Veda* is the oldest religious scripture in the world and the most revered of the Vedas. It consists of more than 1,000 hymns addressed to gods. It refers to rituals, such as marriage and funeral rites, that differ little from those practiced today in Hinduism. It is the source of much Indian thought, and many consider its study essential to understanding India.

⁵In the words of Sir Jadunath Sarkar as documented in Saran, 1941, p 231-5.

3.2 Panchayats under British Rule

The British rule in India witnessed the beginning of many modern institutions that sustained and formed the base for the post-colonial governments to build upon. The local civic body⁶ cultivated by the imperial government is one such example. The first municipal body in India was created in Madras (now Chennai) through a Royal Charter issued on December 30, 1687 by King James II on the advice of the Governor of the East India Company, Josiah Child to mobilise resources through local taxes and to control the powers of then Governor of Madras, Elihu Yale who amassed a fortune in his lifetime, largely through secret contracts with Madras merchants, against the East India Company's directive⁷. The municipal corporation was made responsible for many civic functions including the upkeep of town-hall and a school. The Corporation could not come up to the expectations as the citizens objected to new taxes. The first experiment with municipal institutions did not pay dividends. The second municipal charter was issued in 1726 to set up municipalities for Calcutta (now Kolkata) and Bombay (now Mumbai) and to reconstitute the Madras municipality.

Meanwhile, there was a transformation in British rule from the management of a few trading posts into the government of the Indian subcontinent. The local governments developed in a haphazard manner without the legislative sanction or centralised direction. In the North-Western Provinces (now Uttar Pradesh), 'local agencies' were appointed in big towns to assist the District Magistrate in order to mobilise the resources for police, conservancy and road repairs. The new systems of rural local government had no connection with the ways of old *Panchayats*. The institution of District⁸ Magistrate became the key unit of local governance and was the central institution of the revenue system.

However, concern for *Panchayats* were shown by some British rulers, which can be traced from the following remarks of Sir Charles Metcalfe, based on his experience as provisional governor general of India from 1835 to 1836,

"The village communities are little republics, having nearly everything they can want within themselves, and almost independent of any foreign relations. They seem to last where nothing else lasts. Dynasty after dynasty tumbles down; revolution succeeds to revolution; ... but the village community remains the same.... This union of the village communities, each one forming a separate little state in itself, has, I conceive, contributed more than any other cause to the preservation of the peoples of India, through all the revolutions and changes which they have suffered, and is in a high degree conducive to their happiness, and to the enjoyment of a great portion of freedom and independence" (Mookerji 1958, p. 2).

Subsequently, Sir George Birdwood echoed that earlier expression:

"India has undergone more religious and political revolutions than any other country in the world; but the village communities remain in full municipal vigor all over the peninsula. Scythian, Greek, Saracen, Afghan, Mongol, and Maratha have come down from its mountains, and Portuguese, Dutch, English, French, and Dane up out of its seas, and set up their successive dominations in the land; but the religious trades-union villages have remained as little affected by their coming and going as a rock by the rising and falling of the tide" (Mookerji 1958, p.2).

At the same time in 1936, Sleemen recorded the following quote of an old Mossulman Trooper: *"the British have no pleasure in building anything*

⁶In British India, rural bodies were 'District Boards', 'District Local Boards' and 'District Councils'. Local authorities were often referred to as 'boards' (Tinker 1954). The phrase 'Provincial Government' had been substituted for the phrase 'local government'. This misled those not versed with the official terms of British India (Royal Commission 1907).

⁷See wikipedia for detail.

⁸Each district was split up into two smaller areas generally designated *tehsils* of *taluks* and in the immediate charge of native officers. British India contained more than 250 districts. The average area of a district was 4,430 square miles, and the average population was 9,31,000.

except factories, courts of justice and jails” (Sleemen 1893).

The aftermath of the 1857 revolt saw severe financial stress in the imperial administration. Public debt was mounting. James Wilson was sent from Britain to deal with the crisis as Finance Member. Responsibilities for roads and construction were passed on to municipal bodies. Fiscal Decentralisation was one of his solutions. This is reflected in his budget speech of 1861,

“It is of the first importance to break through the habit of keeping everything in dependence on Calcutta and to teach people not to look to the Government for things which they can do far better themselves”.

The details of the proposal were left to the newly created provincial legislatures. Municipal acts were passed in all the major provinces, viz. Bengal, Bombay, Madras, Punjab, North West Provinces, and Central Provinces and every major town became a municipality. As many as 49 municipal committees were constituted; 28 were elected by trade or caste *Panchayats*. The prime concern of these committees was octroi collection, conservancy and road maintenance. Subsequently, Lord Lawrence decided that the cost of town police forces would be borne by the inhabitants of the town and made the following declaration in his resolution:

The people of this country are perfectly capable of administering their own local affairs. The municipal feeling is deeply rooted in them. The village communities ... are the most abiding of Indian institutions. They maintained the framework of society while successive swarms of invaders swept over the country. In the cities also, the people cluster in their wards, trade guilds and Panchayats and show much capacity for corporate action... Holding the position we do in India, every view of duty and policy should induce us to leave as much as possible of the business of the country to be done by the people... and

to confine ourselves to... influencing and directing in a general way all the movements of the social machine (Gazette of India 14 September 1864, as in Tinker 1954, p.36).

At the same time, after the Sepoy Mutiny of 1857, the *Panchayats* in rural areas also received a stimulus. Education and road cesses on land revenue were attempted through legislation in many provinces in India. Principle of representation was introduced in rural areas through the Bombay Local Fund Act of 1869. District and Taluk Local Fund Committees, as advisory bodies, were also constituted. District Magistrate was the chairman of District Committees, which administered the cesses on land revenue, largely utilised for road construction.⁹ Many believed that hardly any member was elected despite the statutory provision of election and committees were functional for the convenience of the District Magistrate. Funds were too small to be utilised to render appropriate civic services. In 1870-71, the Government of Lord Mayo made over to the various provinces the financial responsibility for the administration of police, jails, medical services, registration, education, roads and building, and assigned to each a fixed sum from which such expenditure was to be met. It marked a great step in the direction of fiscal and administrative devolution. Lord Mayo's fiscal scheme was deliberately intended to lead to the development of local self-government by means of municipalities and local boards¹⁰. Meanwhile, in 1870, the Bengal Village *Chaukidari* Act created 'unions' comprising about 10 or 12 square miles. *Panchayats* were responsible to raise funds to pay for the village police in these 'unions'. The citizens regarded these *Panchayats* as the agents of the British Government.

O'Malley equated Ripon's language with that of A.O. Hume, Founder of the Indian National Congress, who advocated wider franchise, based upon 'class as well as ward representation.'

“There is a somewhat remarkable similarity

⁹District Committee Acts: 1869, Bombay; 1870, Madras; 1871, Bengal, North Western Provinces, Punjab.

¹⁰Local board was used to denote sub-district boards only while in Madras and Bombay it included both district and sub-district boards.

in the language used by Lord Ripon and A.O. Hume to describe the situation caused by the impact of western civilization..... It was necessary to provide an outlet for the ambitions and aspirations which had been created by the education, civilization and material progress introduced by the British". (O'Malley 1941, p.745-6)

On the other hand, Wolf in his work on 'Life of Ripon' wrote that Ripon had later realised that the freedom of *Panchayat* would come at the cost of efficiency in a short run. According to Wolf, Ripon was not the great votary of the ballot box, he wanted "to revive and extend the indigenous system of the country and to make use of what remains of the village system" (Wolf 1921, p.100).

A network of rural local self government was part of Ripon's proposal. He proposed to create a 'two tier' system, with district boards¹¹, and sub-division or the *tehsil*. The sub-division, *taluk* or *tehsil* would form the maximum area under a local board. The district board was only a supervisory or coordinating authority.

However, district boards in all regions except a few were assigned powers with all the funds and almost all the local functions despite provisions in the Acts regarding the delegation of power and responsibility to the local bodies. In practice, the district boards passed some routine work to the sub-district boards.

Lord Ripon's emphasis to build the local self-government upon the ancient foundation of the village system did not work as the local self-government was "imposed from above, and the village was the last place to feel its influence" (Tinker 1954, p.55).

The 'Royal Commission on Decentralisation in India' was set up in 1907 with the hope of improvement in the system of government by measure of decentralisation. The Commission was mandated to study the financial and administrative relations among the Government of India, provincial governments and subordinate

statutory bodies. The Commission was presided over by Sir Henry William Primrose with five other members who were senior I.C.S. officers. Romesh Chunder Dutt was the only Indian member. Subsequently, C.E.H. Hobhouse, Under-Secretary of State for India became the chairman after the resignation of Sir Henry. The Commission recorded huge amounts of evidence and submitted several volumes of its report in 1909.

Once again, development of local self-government was viewed as a subset of administrative devolution. The Commission, dismissed, the popular demand and affirmed 'we do not think it possible, even it were expedient, to restore the ancient village system' but "an attempt should be made to constitute and develop village *Panchayats* for the administration of local village affairs" (Royal Commission 1909, p.239). The new system should be introduced 'gradually and cautiously'.

The Commission strongly recommended to keep the *Panchayat* under the district authorities to ensure that "the movement should be completely under the eye and hand of district authorities" (Royal Commission 1909, p.240) particularly *tehsildars* and sub-divisional officers. Local officers were entrusted to supervise and guide the *Panchayat*. The sub-district boards were suggested to give grants to *Panchayat* for village sanitation, the construction of minor public works, the management of village schools and petty civil and criminal jurisdiction.

Urban municipal bodies created by the British, on the other hand, received a liberal treatment. The Commission recommended the chairman and majority of other members in urban bodies to be non-official. The Report stated, "the chairman should usually be an elected non-official" (Royal Commission 1909, p.282). The attempt succeeded in shifting the attention from *Panchayats* to urban municipal bodies. Like the Royal Commission (1909), the Report of Montague and Chelmsford on Constitutional Reforms (1918) and the Government of India Resolution

¹¹The District Board was headed by the District Magistrate/Collector in all provinces except the Central Provinces. However, the provision of election did exist in the legislation of most regions.

(1918) emphasised monitoring & control and strengthened administrative structure at the district level. All these developments made a mockery of ‘political education’ - a central idea of Ripon’s Resolution.

Legislations for local self-government particularly in the early days of dyarchy, provided inadequate provisions due to poor drafting.

Powers of taxation were not well-defined. It provided enough scope for confusion about the level of administration to introduce the new taxes or change the existing rates. The working relationship of board and staff as well as the local officers was never defined. Government officers were given emergency powers over boards. There was no provision to enforce the decision of departmental audit.

Box 3.1: Milestones in the Evolution of *Panchayats* in India

1687	Royal Charter for the creation of Madras Municipal body
1842	Act X to provide first formal measure of municipal bodies.
1857	The aftermath of Mutiny saw severe financial stress. Fiscal decentralisation was considered one of the solutions.
1870	Lord Mayo’s scheme of fiscal and administrative devolution. Enactment of Bengal Chowkidari Act.
1882	Lord Ripon’s Resolution on Local Self-Government
1907	The Royal Commission on Decentralisation was constituted.
1948	Debates between Gandhi and Ambedkar on Gram Swaraj, (self-rule)
1957	Balvantray G. Mehta Committee–Recommended <i>Panchayat</i> structure at district, block and village levels, elected bodies for five years, devolution of powers to <i>Panchayats</i> . Post of Block Development Officer (BDO) was created.
1963	K. Santhanam Committee – recommended limited revenue raising powers to <i>Panchayats</i> to raise revenue and setting up of State <i>Panchayati Raj</i> Finance Corporations.
1978	Ashok Mehta Committee –Recommended that the district serve as the administrative unit in the <i>Panchayat</i> structure and two-tier <i>Panchayats</i> be created at district and block levels.
1985	G.V.K. Rao Committee –Recommended that the block development office (BDO) should be strengthened to assume broad responsibility for planning, implementing and monitoring rural development programmes.
1986	L.M. Singvi Committee – recommended that local self-government should be constitutionally enshrined, and the Gram Sabha (the village assembly) should be the base of decentralised democracy.
1993	The 73 rd Amendment to the Indian Constitution – <i>Panchayats</i> at district, block and village levels were created through the Constitution. Part IX for <i>Panchayats</i> was inserted in the Constitution with the 11th schedule that enumerated 29 matters for <i>Panchayats</i> .
1996	PESA– Powers of self-government were extended to tribal communities in ‘Fifth Schedule’ areas.
2004	The Union Ministry of <i>Panchayati Raj</i> was created.
2013	<i>Thirteenth Finance Commission</i> recommended the share of <i>Panchayat</i> in the Union divisible pool.
2020	Pradhan Mantri Shri Narendra Modi announced Vocal for Local.

Many amendments or reforms in the legislation proved to be a patchwork and further complicated the matter. As a result, local self-government found it difficult to hire technically qualified staff and provide efficient services to citizens.

The first half of the twentieth century witnessed freedom movement and little progress in devolution and the economy. In overall, the average annual growth rate of India, from 1914 to 1947 was between 0.73% and 1.22% (Chandra 1997, p.12).

3.3 Panchayats in Independent India

During the struggle for freedom that culminated with independence on 15 August 1947, Mahatma Gandhi stressed the need for *village swaraj* (independent republic): “*My idea of village swaraj is that it is a complete republic, independent of its neighbours for its own vital wants, and yet interdependent for many others in which dependence is a necessity*” (Gandhi 1962, p.31).

Gandhi’s vision of village swaraj has had perhaps the most powerful influence on the subsequent debates and discussions on *Panchayats*. In the immediate post-independence period, during the debates on the drafting of India’s constitution, sharply discrepant views on *Panchayats* were expressed. In the Constituent Assembly on November 4, 1948, Dr. B. R. Ambedkar, chairman of the Drafting Committee, called village community “*a sink of localism, a den of ignorance, narrow-mindedness, and communalism*” (Malaviya 1956, 97). *Panchayats* did not find a place in the first draft of India’s constitution. At the insistence of a few Gandhians namely Alladi Krishnaswami Aiyar, N G Ranga, K Santhanam, Shibbanlal Saxena and others, a compromise was arrived at, and *Panchayats* were included only in the non-justiciable part of the Constitution, under Directive Principles of State Policy, as Article 40, which reads, “*The state shall take steps to organise village Panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government.*” Without any reference to *Panchayats*, the term *local government* also crept into item five of the State List in the constitution. These provisions are, at best, only discretionary.

In the early 1950s, Gandhi’s village swaraj was kept on the back burner in the overall development plan, which was deeply committed to industrialisation, economic growth, and income redistribution (Kohli 1987). The post-colonial state took steps to initiate the process of rural decentralization in the 1950s but it went out of steam soon. In the 1990s there was a paradigm shift in India’s policy. And in 1992 the Constitution was amended to pave the road for democratic decentralization. The thrust on local governance started with community development which occupied the central place in rural administration in the 50s. S.K. Dey was made Minister of Community Development. There was confusion in the 50s and in 60s due to the ambiguous status of *Panchayats*. Some official documents showed *Panchayats* as a culmination of the process initiated in 1882 by Lord Ripon and consummated in Article 40 of the Constitution. Others considered *Panchayats* to be the offspring of the Community Development Programme (Jain 1962) due to some common features between community development and *Panchayats*. Both emanate from the desire of the “*people to serve their common ends largely through their own efforts*” (Mukherji 1962). It further argues that in the absence of a community development programme, *Panchayats* would have been treated as a traditional kind of local self-government, under British Rule, to serve the administration of the State Government than as self-governing institutions of the people.

In the late 1950s, community development projects failed to evoke people’s participation. On this issue Balvantray Mehta Study Team was appointed to review the working of the Community Development Programme. The Team expressed dissatisfaction over the centralised functioning of the programme and recommended that public participation in community work should be organised through statutory representative bodies. Some of the main recommendations are as follows:

- a) A three-tier structure (village, block and district) of institutions of democratic decentralisation, i.e. *Gram Panchayat* at the village level, *Panchayat Samiti* (the basic unit of democratic decentralisation since

the area of jurisdiction of the *Panchayat* bodies should be optimum, not too large and not too small) and *Zila Parishad* at the district level.

- b) Establishment of elected local bodies for five years by indirect elections from the village *Panchayats*.
- c) Devolution of necessary resources, power and authority to these bodies.
- d) These bodies would form part in the implementation of various departmental schemes.
- e) *Zila Parishad* would play an advisory role under the chairmanship of the District Collector for necessary coordination. All Presidents of *Panchayat samities*, Members of the State Legislature and Member of the Parliament representing a part or whole of a district whose constituencies lie within the district and district level officers would be members of the *Zila Parishad*. One of the officers of the District Collector would be the Secretary.
- f) The following would be the main resources of village *Panchayat*:
 - “Property or house-tax as is considered locally suitable;
 - Tax on daily, bi-weekly or weekly markets, bazars, hats or shandies, whether located on private land or otherwise;
 - Tax on carriages, carts, bicycles, rickshaws, boats and pack animals;
 - Octroi or terminal tax;
 - Conservancy tax;
 - Water rate;
 - Lighting rate;
 - Income from cattle-pounds;
 - *Fees to be charged for registration of animals sold within the local area, for the*

use of Sarais, slaughter houses, etc.” (GoI 1957, p.15-16).

A *Panchayat* structure at the district and block levels was also envisioned at this time. An important post of the Block Development Officer (BDO) was created to support old revenue units of the *tehsil* or *taluk* and develop every village in the respective block. However, this gave rise to a complex system of multiple controls. In the implementation of rural development schemes, the BDO has to seek directions of (i) elected *pradhan* (ii) elected *zila pramukh* (iii) district collector (iv) chief executive officer, *zila parishad* (v) district level officers connected with line departments of states (vi) director/commissioner, *Panchayats* (vii) secretary-in-charge of the concerned district (viii) divisional commissioner (ix) elected member of the *samiti* (x) MLA (xi) M.P (xii) Minister-in-charge of the concerned district (Hooja 2010). In fact, confusion and tension at the district level administration prevailed during this period (Chaturvedi 1964).

As mentioned earlier, on October 2, 1959, India’s first Prime Minister (Pandit Jawaharlal Nehru) inaugurated independent India’s first *Panchayati Raj* Institution (PRI) at Nagaur in Rajasthan.¹² At the same time, a *Panchayat* was formed in Andhra Pradesh. By the mid-1960s, PRIs began to be established in all parts of India. To promote decentralised democracy, there was commencement of *Panchayat* elections. By 1963, *Panchayati Raj* legislation had been enacted in 12 States and *Panchayat Samities* and *Zila Parishads* had been established in 10 States. By March 1962, 204,000 village *Panchayats* had been established and these served about 95 per cent of the rural population. *Zila Parishads* was considered to be of the utmost importance for rural development. The Third Five Year Plan (1961-66) laid considerable stress in the rural sector to make India self-sufficient for food products. Particular attention had been given to the administrative and functional aspects

¹²During the occasion, Nehru said, “To uplift lakhs of villages is not an ordinary task.....The reason for slow progress is our dependence on official machinery. An officer is probably necessary because he is an expert. But this work can be done only if the people take up the responsibility in their own hands.... The people are not merely to be consulted. Effective power has to be entrusted to them..... Real change comes, of course, from within the village, from the very people living in the village, and is not imposed from outside” (Aiyar 2011, p. 11).

of *Panchayati Raj* in the initial two years. To carry out the responsibilities entrusted to them, PRIs at each level were in a position to secure adequate resources both from the State Government and at the local level (GoI 1963). An important contribution of the *Panchayat* movement had been to make available teams of trained workers to serve at block and village level. However, shortage in certain categories particularly women village level workers continued. During this period, four study teams were constituted to study the issues related to a) *Panchayati raj* finances, b) district, block and village plans, c) budgetary and accounting procedures, and d) role and functions of the *Gram Sabha*.

In several States, *Panchayati Raj* Institutions had set up special committees to look after the interests of weaker sections. Thus, till the end of the third plan in 1966, *Panchayati raj* flourished. The Congress lost many seats in early 1967 General Elections. As a result, Prime Minister, Indira Gandhi attempted to consolidate her position by a process of centralisation of political and administrative powers. “*In the process, the Panchayat went through a phase of desuetude*” (Aiyar 2011, p. 14).

In the Fourth Five Year Plan (1969-74), an outlay of Rs. 115 crores were provided for the schemes of Community Development and *Panchayats*. Out of this amount, Rs. 98 crores were allocated for the plan schemes of various States and Union Territories. Among all the central sector schemes, the progress of expenditure had been very slow in many schemes particularly (i) composite programmes for women and pre-school children, (ii) orientation of school teachers in Community Development. In the centrally sponsored sector, the scheme relating to the Applied Nutrition Programme was making satisfactory progress (GoI 1971).

Panchayati Raj started declining as most initiatives for developments came from the central leadership and sub-national governments fell in line. The word ‘*Panchayati raj*’ almost disappeared in various policy documents. *Panchayats* were marginalized, as elections of these bodies were seldom held and elected bodies

were not allowed to take office or dismissed even if allowed.

After the 1975-77 Emergency, Indian National Congress led by Mrs. Indira Gandhi lost the General Election in March 1977. Considering the fact that *Panchayats* had not succeeded to the expectations, the Janata Party Government constituted the committee headed by Asoka Mehta to review the working of *Panchayats* and to suggest measures for their strengthening so that an effective decentralised system of rural development could be evolved. The Asoka Mehta identified post 1959 *Panchayat* experience into the following 3 phases:

- (i) *Panchayat* Ascendancy (1959-64)
- (ii) *Panchayat* Stagnation (1965-69)
- (iii) *Panchayat* Decline (1969-77)

The factors including a) absence of political will, b) resistant bureaucracy, c) lack of involvement in planning, d) ambiguity with respect to the role and status of *Panchayats*, and e) the domination of rural elite on *Panchayats* were considered responsible to undermine PRIs (GoI 1978). The main recommendations of the committee as summarised by (Hooja 2010, p.8-9) are as follows:

- (a) “Creation of a two-tier system of *Panchayati Raj*, with *Zila Parishad* at the district level and, below it, the *Mandal Panchayat* consisting of a number of villages and having a population of 15,000 to 20,000;
- (b) *Nyaya Panchayat*, presided over by a qualified judge, to be kept as a separate body;
- (c) Open participation of political parties in PRIs through elections contested on a party basis;
- (d) PRI elections to be organised by the Chief Electoral Officer of the state in consultation with the Chief Election Commissioner of the country;
- (e) *Zila Parishad* to be made responsible for planning at the district level;
- (f) Reducing the dependence of PRIs on

- the state funds and, instead, endowing them with powers of taxation;
- (g) Development functions to be transferred to *Zila Parishads*;
 - (h) State Government not to supersede the PRIs on partisan grounds; and
 - (i) Appointing in the Council of Ministers of the State Government a Minister for *Panchayati Raj*, to look after the affairs of the PRIs’.

There were a number of supplementary even dissent notes appended with the Report. M.G. Ramachandran, a Member, opposed the concept of the *Mandal Panchayat* and argued that this would reduce effective and widely prevailing Directly Elected People’s participation. S.K. Dey echoed similar sentiments in his supplementary note. E.M.S. Namboodiripad, another Member, criticised, among others: the recommendation with respect to the compulsory levy of land cess, surcharge on stamp duty, taxes on commercial crops etc. by the *Panchayats* - “*Making these compulsory for the Panchayati Raj Institutions is a proposition with which I cannot agree*” (GoI 1978, p. 170). Siddharaj Dhadda found lacuna due to the absence of village *Panchayat* in the Report. He expressed it strongly in his note of dissent.

The Asoka Mehta Committee was the first to recognise the need for constitutional provisions for *Panchayats*. However, the Report remained the part of the bookshelf due to a shift in priorities of the top leadership amidst hectic political activities that led to the fall of Morarji Desai’s government in July 1979 and the subsequent fall of Charan Singh’s government in the same calendar year. Indira Gandhi led Indian National Congress came back to power in January 1980 after the General Election. As usual, powers remained centralised till the assassination of Mrs Gandhi on 31 October 1984.

During the regime of Mrs Indira Gandhi, the *Panchayat* was marginalized and weakened. Programmes for rural development were passed without a reference to *Panchayats*. A conventional chapter on ‘Community Development and *Panchayat*’ was absent from the Planning Commission documents. However, the phrase

‘community development’ was substituted with ‘rural development.’ The absence of *Panchayats* could not even be noticed in the Seventh Plan (1985-90) document: About 9,000 crore outlays was allocated for rural development in the 7th plan and no role was assigned to *Panchayats* even in the Minimum Needs Programmes (MNP) related to rural sanitation, rural roads, rural health, rural housing, rural energy, etc. (GoI 1985-90).

After the assassination of Mrs Gandhi, her son Rajiv Gandhi became the Prime Minister. After an early election, he came back to power with more than two third majority in Lok Sabha. A committee headed by G.V.K. Rao was appointed by the Planning Commission in March 1985 to review the existing administrative arrangements for rural development and poverty alleviation programmes and to recommend structural mechanisms for the planning and implementation of these programmes in an integrated manner. The Committee submitted its report in December 1985 and recommended to activate “*Panchayati Raj* bodies, viz. the *Zila Parishad*, *Panchayat Samities*, Village *Panchayats*” (GoI, 1985). The Committee emphasised to strengthen the role of block development offices in the rural development process.

Another major attempt to regenerate PRIs was made with the appointment of the L. M. Singhvi Committee in 1986. The committee recommended that PRIs should be enshrined in the constitution and ‘*Gram Sabha*’ be the base of decentralised democracy. The Committee showed its displeasure over the irregularity of *Panchayat* elections and dealt with the issue of the role of political parties in *Panchayat* elections. The Committee suggested that non-involvement of political parties should be consensual rather than through legislation. On this issue the supporters of *Panchayats* had two opinions. The Gandhians supported party-less democracy while others argued the involvement of political parties to support candidates with weak economic backgrounds (Wadhvani and Mishra 1996). Notwithstanding, the democratic momentum did not find pace to cater to the requirements of rural development.

There were various reasons for this such as: (i) political and bureaucratic resistance at the state level to sharing of power and resources with the local level institutions, (ii) under the existing social structure and property relations, the rural elite appropriated a major share of benefits from development schemes, (iii) low capacity at the local level, and (iv) lack of political will of the local political representatives. Local institutions scored well as long as they were concerned with issues such as primary schools, health centers, village roads, etc. (Rao 1989).

In 1989, Prime Minister Rajiv Gandhi proposed to assign constitutional status to PRIs and introduced the 64th Constitutional Amendment Bill. This bill was opposed because it was viewed as an instrument for the union government to deal directly with PRIs and bypass the state governments. The bill was passed in the Lok Sabha (lower house of parliament) but failed in the Rajya Sabha (upper house of parliament) by two votes on October 15, 1989.

Over time, consensus in favour of PRIs grew among all political parties. The National Front government that came into power for a short

period introduced a bill for PRIs on September 7, 1990. Finally, the Congress government, led by Narasimha Rao, which came back to power after the assassination of Rajiv Gandhi, introduced a constitutional amendment bill for PRIs in September 1991. After debate and discussion it was passed in the Parliament on 22 December 1992, it became the Constitution (73rd Amendment) Act 1992 (the CAA) on April 24, 1993 after ratification by most State Assemblies.

It is undeniable that the constitutionalization of local government has brought about a transformation in the legal standing of the *Panchayati Raj* system. *Panchayati Raj* has evolved from being merely a conceptual notion into a tangible reality. Electoral processes can no longer be subject to the whims of ruling parties or state-level political entities, as was the practice in the past. The constitutional provisions have established the framework for local government, and now the task at hand is to construct the necessary structures. This requires a pressing need for grassroots initiatives and intergovernmental collaboration (Datta P. 2019b).

Chapter 4

Mandatory Framework of *Panchayats*

4.1 The Legal Framework in the Constitution

With the passage of the CAA, *Panchayats* were recognised in the statute book as institutions of self-government¹. The 'framework' dimension of the index tries to capture whether the basic provisions mentioned in the Constitution are adhered by the States. The indicators covered under this dimension include, *Panchayat* elections and constitution of SEC, dissolution of members, constitution and functioning of district planning committees (DPC), role of *Panchayats* in parallel bodies, autonomy to *Panchayats*. Part IX of the Constitution inserted through the 73rd Constitutional Amendment enumerated fifteen articles, of which following are the mandatory provisions:

- Article 243B states that the *Panchayats* at the village, intermediate, and district levels shall be constituted in every State. The composition and representation in the *Panchayats* are determined by the respective State legislatures. It provides the constitutional framework for the establishment of *Panchayats* and empowers the States to determine their structure.
- Article 243D (1) mandates the reservation of seats for Scheduled Castes (SCs) and Scheduled Tribes (STs) in every *Panchayat*, whether at the village, intermediate, or district level. The proportion of seats reserved for SCs and STs is determined by the population of SCs and STs in the *Panchayat* area. Article 243D (2) provides for the reservation of seats for women in *Panchayats*. These reserved seats may be for both SC/ST women and women in general. Article 243D (4) directs that the seats reserved for SCs, STs, and women shall be reserved in rotation. This means that these reserved seats will be rotated after every *Panchayat* election so that over a period, every constituency gets an opportunity to be represented by members from these reserved categories. The Constitution provides for one-third of seats reserved for women and marginalised communities—scheduled castes (SCs) and scheduled tribes (STs)—in all *Panchayats*, according to the population. This provision also applies to the office of chairperson.
- Article 243E discusses holding regular *Panchayat* elections within five years from the date of appointment. The sub-clauses talk about the gap in between conducting two elections, bye-elections and dissolution of a *Panchayat*. The constitutional mandate asks for a uniform five-year term in all *Panchayats*, with elections held within six months in cases of premature dissolution.
- Article 243F provides for the disqualifications of membership from a *Panchayat*. This mandate of the Constitution is analysed under the indicator of autonomy to *Panchayats*.
- Article 243I stipulate that the Governor of a state shall within one year from the commencement of the Constitution (Seventy-third Amendment) Act, 1992 constitute a Finance Commission and thereafter at the expiration of every fifth year review the financial position of the *Panchayats* and make recommendations to the Governor. The qualification of members shall be provided by the State legislature.

¹Special legal dispensation under the *Panchayats* (Extension of the Scheduled Area) Act 1996 is given to the *Panchayats* in tribal areas of nine states: Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Himachal Pradesh, Madhya Pradesh, Maharashtra, Odisha, and Rajasthan. Accordingly, the provisions of the CAA have been extended to those areas, with certain modifications respecting the traditional institutions of the areas and recognising the rights of tribal population over natural resources.

- Article 243K provides for the elections to the *Panchayats*. It says that the superintendence, direction and control of the preparation of electoral rolls for elections to the *Panchayats* shall be vested in a State Election Commission (SEC) consisting of a State Election Commissioner to be appointed by the Governor. Further, the sub-clauses give details regarding the service condition emolument and removal of the SEC.
- In addition, Article 243ZD relates to the District Planning Committee which falls under Part IX A of the Constitution. It is also a mandatory provision for *Panchayats*.

The establishment of three-tier *Panchayats* with elected members at village, intermediate, and district levels is mandatory. The intermediate rung needs not be constituted in States with a population less than 2 million as provided in Article 243B (2). This annex is drawn heavily upon, PESA, 1996, MoPR webpage and Concept Note in the PS&A by NIRRP&PQ, 2021.

4.2 PESA States: An Overview

The *Panchayats* (Extension to the Scheduled Areas) Act, 1996 (PESA) is a pivotal legislation

designed to empower tribal communities, often referred to as the “*Constitution within the Constitution*.” This act plays a crucial role in devolving to *Panchayats* and Gram Sabhas in areas outlined in Schedule V, with the primary objective of integrating tribal development into the mainstream. PESA provides a constitutional framework to safeguard tribal self-governance, preserve their culture, customary laws, and protect their traditional ways of life in Schedule V areas. The Act came into force on December 24, 1996, this legislation applied to 10 states with a significant tribal population, including Andhra Pradesh, Chhattisgarh, Gujarat, Himachal Pradesh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, and Telangana. Notably, the PESA Act assigns special powers to Gram Sabhas, establishing a foundation for tribal self-governance.

PESA was enacted to extend the provisions of the 73rd Amendment of the Indian Constitution to Scheduled Areas, which predominantly include tribal regions. PESA seeks to empower tribal communities by granting them more control over their resources and decision-making. PESA creates a distinct framework for *Panchayats* operating in these regions, ensuring that tribal customs, traditions, and the socio-economic

Table 4.1: State-wise details of notified Fifth Schedule Areas

S. No.	States	Districts	
		Fully covered	Partially covered
1	Andhra Pradesh		East Godavari West Godavari Vishakapatnam Srikakulam Vizianagaram
2	Chhattisgarh	Surguja Korea Bastar Dantewada Korba Jashpur Kanker Balrampur Surajpur Narayanpur Bijapur Sukma Kondagaon	Balod Dhamtari Raigarh Rajnandgaon Gariaband Bilaspur

(contd.)

S. No.	States	Districts	
		Fully covered	Partially covered
3	Gujarat	Dang Dahod Narmada Tapi	Surat Bharuch Valsad Vadodra Panchmahal Sabarkantha Navsari
4	Himachal Pradesh	Lahaul & Spiti Kinnaur	Chamba
5	Jharkhand	Ranchi Khunti Lohardagga Gumla Simdega Latehar West Singhbhum East Singhbhum Saraikela Kharsawan Dumka Jamtara Sahebganj Pakur	Palamu Garhwa Godda
6	Madhya Pradesh	Jhabua Mandla Dindori Barwani Alirajpur	Dhar Khargone (West Nimar) Khandwa (East Nimar) Ratlam Betul Seoni Balaghat Hoshangbad Shahdol Umaria Sheopur hindwara Sidhi Anooppur Burhanpur
7	Maharashtra		Thane Pune Nashik Dhule Nadurbar Jalgaon Ahmednagar Nanded Amravati Yavatmal Gadchiroli Chandrapur

(contd.)

(contd. Table 4.1)

S. No.	States	Districts	
		Fully covered	Partially covered
8	Odisha	Malkangiri Nowarangpur Rayagada Mayurbhanj Sundargarh Koraput	Sambalpur Keonjhar Khandhamal Kalahandi Balasore Gajapati Ganjam
9	Rajasthan	Banswara Dungarpur	Udaipur Sirohi Chittorgarh
10	Telangana		Adilabad Khammam Mahbubnagar Warangal

Source: Ministry of Panchayati Raj, GoI

needs of the communities are respected and upheld.

Salient features of the PESA Act 1996

Under Article 243A, Part IX of the Constitution, all electors of Village *Panchayat* shall constitute a Gram Sabha. This is given in Sections 4(b) and 4(c) of PESA Act under which each village shall have its own Gram Sabha. A village shall consist of one or more habitations or hamlets comprising a community and managing its affairs in accordance with traditions and customs. Under Section 4(d) of PESA Act, the Gram Sabha is “competent” to safeguard and preserve the traditions and customs of the people, and their cultural identity, community resources, and customary mode of dispute resolution.

Following are the exclusive powers and functions given to the Gram Sabha as mentioned in the PESA Act 1996:

- Gram Sabha has mandatory executive functions:
 - (a) Section 4(e) (i) approves plans, programmes and projects for social and economic development.
 - (b) Section 4(e) (ii) identifies beneficiaries under the poverty alleviation and other programmes.
- Powers exclusive to Gram Sabha/*Panchayat* at appropriate level:
 - (a) Section 4 (i) gives right to mandatory consultation in land acquisition, resettlement and rehabilitation of displaced persons.
 - (b) Under Section 4 (j) *Panchayat* at an appropriate level is entrusted with planning and management of minor water bodies.
 - (c) Sections 4 (k) and 4(l) provide for mandatory recommendations by Gram Sabha or *Panchayat* at appropriate level prior to grant of prospecting licenses, mining leases, and concessions for minor minerals.
- Powers endowed to Gram Sabha and *Panchayat* at appropriate level to-
 - (a) Section 4(m) (i) regulates sale/ consumption of intoxicants.
 - (b) Section 4(m) (ii) provides ownership of minor forest produce.
- (c) Section 4 (f) issues a certificate of utilisation of funds by the *Panchayat* for the plans; programmes and projects referred to in section 4 (e) of PESA Act.

Table 4.2: Compliance of Section 4 of PESA Act with State Panchayati Raj Acts

S. No.	1	2	3	4	5	6	7	8	9	10	
PESA States	Andhra Pradesh	Chhattisgarh	Gujarat	Himachal Pradesh	Jharkhand	Madhya Pradesh	Maharashtra	Odisha	Rajasthan	Telangana	
Provisions under Section 4 of PESA Act 1996	(d) Customary mode of dispute resolution by the Gram Sabha	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	(e) Selection of programme beneficiaries by Gram Sabha	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	(f) Panchayat to obtain UC from Gram sabha	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	(h) State Govt to nominate persons of ST not represented in intermediate & district PRIs	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	(i) Consultation with Gram Sabha or PRI before land acquisition and resettlement & Implementation of Projects	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	(j) Planning & management of water bodies by Gram Sabha or PRI	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	(k) Recommendation by Gram Sabha or PRI before grant of license or mining lease for minor minerals	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	(l) Recommendation by Gram Sabha or PRI before exploitation of minor minerals	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	Section-4(m)	(i) Restrict sale and consumption of intoxicant	Y	Y	Y	Y	N	Y	Y	Y	Y
		(ii) Ownership of Minor Forest Produce	Y	Y	Y	Y	N	Y	Y	Y	Y
(iii) Prevent alienation of land		Y	Y	Y	Y	N	Y	Y	Y	Y	
(iv) Manage village markets		Y	Y	Y	Y	Y	Y	Y	Y	Y	
(v) Control money lending		Y	Y	Y	Y	N	Y	Y	Y	Y	
(vi) Control social sector institutions & functionaries		Y	Y	Y	Y	Y	Y	Y	Y	Y	
(vii) Control local plans and resources including tribal sub-plans		Y	Y	Y	Y	Y	Y	Y	Y	Y	

Note: Y denotes provision has been made PESA compliant.

N denotes state still needs to take an action

Source: Concept Note on The PESA by National Institute of Rural Development and Panchayati Raj (NIRD&PR), 2021.

- (c) Section 4(m) (iii) prevents the land alienation and restores alienated land.
- (d) Section 4(m) (iv) manages village markets.
- (e) Section 4 (m) (v) gives control over money lending to STs.
- (f) Sections 4(m) (vi) and 4(m) (vii) control over institutions and functionaries in the social sector, local plans including Tribal sub plans and resources.

Key Features of *Panchayats* in PESA Areas

- **Tribal Autonomy:** One of the central tenets of PESA is to respect tribal customs and traditions. *Panchayats* in PESA areas are designed to uphold the autonomy of tribal communities in decision-making, particularly in matters related to land, forest, and water resources. This ensures that the communities have the final say in issues that directly affect their lives.
- **Community Resources:** PESA recognizes the collective ownership of land, forest, and water by tribal communities. The *Panchayats* are responsible for the protection, conservation, and management of these resources, helping to prevent their exploitation and depletion.
- **Empowerment:** *Panchayats* in PESA areas have increased administrative and financial powers. They can make regulations on various matters, collect and appropriate revenue, and plan and execute schemes for economic development and social justice. This empowers them to address local needs effectively.
- **Social Inclusion:** PESA emphasizes the representation of marginalized groups, ensuring that women and Scheduled Tribes have adequate representation in the *Panchayats*. This helps in promoting social justice and inclusivity.

The working of *Panchayats* in PESA areas represents a unique and progressive approach to local governance in India. By respecting tribal customs and traditions, empowering communities, and protecting their resources, PESA has the potential to transform the lives of tribal populations. However, challenges in its implementation need to be addressed, and greater awareness needs to be raised among tribal communities to fully harness the potential of this legislation. PESA serves as a model for how decentralized governance can be tailored to respect the diversity of India's population while promoting local self-governance and sustainable development.

The *Panchayats* (Extension to Scheduled Areas) Act, 1996 (PESA) is a landmark legislation that empowers Gram Sabhas (village assemblies) in Scheduled Areas, which are areas inhabited predominantly by tribals. PESA was enacted in recognition of the unique needs and customs of tribal communities, and to ensure that they have a say in the development of their own regions. One of the key features of PESA is that it gives Gram Sabhas the power to decide on a wide range of matters, including:

- The protection and management of natural resources, such as forests, water, and land
- The regulation of social and cultural practices, such as customary laws and traditions
- The planning and implementation of development projects
- The control over financial resources
- PESA also mandates that the state government consult with Gram Sabhas before taking any decisions that affect their areas. This includes decisions on land acquisition, mining, and forestry.

The working of *Panchayats* in PESA areas has had a significant impact on the lives of tribal communities. For example, Gram Sabhas have used their powers to protect their forests from illegal logging, to regulate the sale of liquor, and to establish their own schools and healthcare centers.

In the state of Chhattisgarh, Gram Sabhas have used their powers to protect forests from illegal logging. They have also established their own forest protection committees and set up rules for the sustainable use of forest resources. In the State of Odisha, Gram Sabhas are playing a key role in the implementation of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). They are involved in planning and selecting development projects, as well as monitoring their implementation. In the State of Jharkhand, Gram Sabhas is using their powers to regulate the sale of liquor. They have banned the sale of liquor in many villages and have set

up rules for the limited sale of liquor in other villages.

Table 4.1 encapsulates the provisions of the establishment of three tier *Panchayats* in different states which includes the PESA states.

Panchayat, being “Local government”, is a State subject and part of the State list of the Seventh Schedule of the Constitution of India. Clause (3) of Article 243D of the Constitution ensures participation of women in *Panchayati Raj* Institutions by mandating not less than one- third reservation for women out of total number of seats to be filled by direct election and

Table 4.3: Provision for *Panchayats* at different levels in State *Panchayati Raj* Acts

Sl. No.	States/ UTs	District	Intermediate	Village
General Category States				
1	Andhra Pradesh\$	Yes; refer part IV and section 186 of state <i>Panchayat</i> act	Yes; refer part III and section 167 of state <i>Panchayat</i> act	Yes; refer chapter II and section 30 of state <i>Panchayat</i> act
2	Bihar	Yes; refer chapter V and section 87 of state <i>Panchayat</i> act	Yes; refer chapter IV and section 60 of state <i>Panchayat</i> act	Yes; refer chapter III and section 32 of state <i>Panchayat</i> act
3	Chhattisgarh\$	Yes; refer chapter VIII and section 69 of state <i>Panchayat</i> act	Yes; refer chapter VIII and section 69 of state <i>Panchayat</i> act	Yes; refer chapter VIII and section 69 of state <i>Panchayat</i> act
4	Goa	Yes; refer chapter VII and section 150 of state <i>Panchayat</i> act	Not Applicable	Yes; refer chapter IV and section 113 of state <i>Panchayat</i> act
5	Gujarat\$	Yes; refer chapter II and section 9 of state <i>Panchayat</i> act	Yes; refer chapter II and section 10 of state <i>Panchayat</i> act	Yes; refer chapter II and section 11 of state <i>Panchayat</i> act
6	Haryana	Yes; refer chapter XV and section 133 of state <i>Panchayat</i> act	Yes; refer chapter IX and section 73 of state <i>Panchayat</i> act	Yes; refer chapter IV and section 14 – 16 of state <i>Panchayat</i> act
7	Jharkhand\$	Yes; refer chapter IX and section 90 (3) of state <i>Panchayat</i> act	Yes; refer chapter IX and section 90 (2) of state <i>Panchayat</i> act	Yes; refer chapter IX and section 90 (1) of state <i>Panchayat</i> act
8	Karnataka	Yes; refer chapter XII and section 196 of state <i>Panchayat</i> act	Yes; refer chapter IX and section 155 of state <i>Panchayat</i> act	Yes; refer chapter V and section 111 of state <i>Panchayat</i> act
9	Kerala	Yes; refer chapter III and section 7 of state <i>Panchayat</i> act	Yes; refer chapter III and section 8 of state <i>Panchayat</i> act	Yes; refer chapter III and section 9 of state <i>Panchayat</i> act
10	Madhya Pradesh\$	Yes; refer chapter III and section 8 of state <i>Panchayat</i> act	Yes; refer chapter III and section 8 of state <i>Panchayat</i> act	Yes ; refer chapter III and section 8 of state <i>Panchayat</i> act
11	Maharashtra\$	Yes; refer chapter II and section 5* of state <i>Panchayat</i> act	Yes; refer chapter III and section 56* of state <i>Panchayat</i> act	Yes; refer chapter II and section 6 of state <i>Panchayat</i> act
12	Odisha\$	Yes; refer chapter II and section 13 of state <i>Panchayat</i> act	Yes; refer chapter III and section 19 of state <i>Panchayat</i> act	Yes; refer chapter XII and section 122 of state <i>Panchayat</i> act
13	Punjab	Yes; refer chapter VII and section 195 of state <i>Panchayat</i> act	Yes; refer Chapter VI and section 155 of state <i>Panchayat</i> act	Yes; refer chapter II and section 26 -27 of state <i>Panchayat</i> act
14	Rajasthan\$	Yes; refer chapter III and section 82 of state <i>Panchayat</i> act	Yes; refer chapter III and section 80 of state <i>Panchayat</i> act	Yes; refer chapter III and section 78 of state <i>Panchayat</i> act

(contd.)

(contd. Table 4.3)

Sl. No.	States/ UTs	District	Intermediate	Village
15	Tamil Nadu	Yes; refer chapter V and section 87 of state <i>Panchayat</i> act	Yes; refer chapter V and section 85 of state <i>Panchayat</i> act	Yes; refer chapter V and section 83 of state <i>Panchayat</i> act
16	Telangana\$	Yes; refer chapter I and section 4 of the state <i>Panchayat</i> act	Yes; refer chapter III and section 142 of the state <i>Panchayat</i> act	Yes; refer IV and section 172 of the state <i>Panchayat</i> act
17	Uttar Pradesh	Yes; refer chapter II and section 12*** of state <i>Panchayat</i> act	Yes; refer chapter II and section 5* of state <i>Panchayat</i> act	Yes; refer chapter II and section 17* of state <i>Panchayat</i> act
18	West Bengal	Yes; refer chapter XV and section 166 of state <i>Panchayat</i> act	Yes; refer chapter X and section 119 of state <i>Panchayat</i> act	Yes; refer chapter IV and section 36 of state <i>Panchayat</i> act
North Eastern / Hilly Area States				
19	Arunachal Pradesh	Yes; refer chapter V and section 88 of state <i>Panchayat</i> act	Yes; refer chapter IV and section 62 of state <i>Panchayat</i> act	Yes; refer chapter III and section 15 of state <i>Panchayat</i> act
20	Assam	Yes ; refer chapter VI and section 102 of state <i>Panchayat</i> act	Yes; refer chapter V and section 62 of state <i>Panchayat</i> act	Yes; refer chapter IV and section 30 of state <i>Panchayat</i> act
21	Himachal Pradesh\$	Yes; refer chapter IX and section 134 of state <i>Panchayat</i> act	Yes; refer chapter IX and section 134 of state <i>Panchayat</i> act	Yes; refer chapter IX and section 133 of state <i>Panchayat</i> act
22	Manipur	Yes; refer chapter IV and section 75 of state <i>Panchayat</i> act	Not Applicable	Yes; refer chapter III and section 45 of state <i>Panchayat</i> act
23	Meghalaya (d)	N.A	N.A	N.A
24	Mizoram (d)	Not Applicable	Not Applicable	Village Councils
25	Nagaland (d)	Not Applicable	Not Applicable	Not Applicable
26	Sikkim	Not provided in the Act	Not Applicable	Not provided in the Act
27	Tripura	Yes; refer part II - chapter IV and section 50 – 52 of state <i>Panchayat</i> act	Yes; refer part III – chapter III and section 102 of state <i>Panchayat</i> act	Yes; refer part IV – chapter V and section 157 of state <i>Panchayat</i> act
28	Uttarakhand	Yes; refer chapter II and section 5 of state <i>Panchayat</i> act	Yes; refer chapter IX and section 51 of state <i>Panchayat</i> act	Yes; refer chapter XVI and section 86 of state <i>Panchayat</i> act
Union Territories				
29	Andaman & Nicobar Islands	Yes; refer chapter XI and section 157 of the state <i>Panchayat</i> regulation	Yes; refer chapter X and section 119 of the state <i>Panchayat</i> regulation	Yes; refer chapter III and section 24 of the state <i>Panchayat</i> regulation
30	Chandigarh (c)	N.A	N.A	N.A
31	Dadra & Nagar Haveli and Daman & Diu	Yes; refer chapter VII and section 68 of state <i>Panchayat</i> act	Not Applicable	Yes; refer chapter III and section 25 of state <i>Panchayat</i> act
32	Jammu and Kashmir	Yes; refer chapter XI and section 45(5) of state <i>Panchayat</i> act	Yes; refer chapter VI and section 28(3) of state <i>Panchayat</i> act	Yes; refer chapter II and section 8 of state <i>Panchayat</i> act
33	Ladakh	N.A	N.A	N.A
34	Lakshadweep	Yes; refer chapter IV and section 33 of state <i>Panchayat</i> act	Not Applicable	Yes; refer chapter IV and section 33 of state <i>Panchayat</i> act
35	NCT of Delhi (c)	N.A	N.A	N.A
36	Puducherry	Yes; refer chapter II and section 3 of state <i>Panchayat</i> act	Yes; refer chapter II and section 5 of state <i>Panchayat</i> act	Not Applicable

Source: Author computation from the State *Panchayat* ActsNote: *In the State of Maharashtra please refer to The Maharashtra Village *Panchayats* Act, 1959 for provisions in relation to Village *Panchayats* and The Maharashtra Zilla *Parishads* and *Panchayat Samitis* Act, 1961 for provisions in relation to Intermediate and District *Panchayats***In the state of Uttar Pradesh please refer to UP *Panchayat Raj* Act 1947 for provisions in relation to Village *Panchayats* and The Uttar Pradesh *Kshetra Panchayats* and Zila *Panchayats Adhiniyam*, 1961 for provisions in relation to Intermediate and District *Panchayats*

\$ PESA States.

(c) *Panchayats* are not operational in these UTs

(d) Traditional gram and autonomous district councils exist in these States

number of offices of chairpersons of *Panchayats*. As per the information available, 23 States/ Union Territories have made provisions of 50% reservation for women in *Panchayati Raj* Institutions in their respective State *Panchayati Raj* Acts.

As a result of the CAA, the number of *Panchayats* stand at 2,62,193 of which 2,54,837 are village

Panchayats, 6,693 are intermediate *Panchayats*, and 663 are district *Panchayats* (Table 4.2). The highest rural population per village *Panchayat* is of West Bengal, i.e., about 18791 and the lowest is of Punjab, i.e., about 1350 among the general category states.

The addition of these democratic institutions has broadened the Indian federal system.

Table 4.4: Number of Elected Institutions in India by State/UTs

Sl. No.	State/UTs	Number of Seats in:		Number of Municipalities	Number of Panchayats			Area per Village Panchayat (Km sq)	Rural Population per Village Panchayat
		Parliament	State Assembly		Village (a)	Block (b)	District (c)		
General Category States									
1	Andhra Pradesh	25	175	95	13371	660	13	1218.87	2540.72
2	Bihar	40	243	138	8058	533	38	1168.57	13611.19
3	Chhattisgarh	11	90	162	11654	146	27	1159.85	1873.71
4	Goa	2	40	13	191		2	1938.22	2073.3
5	Gujarat	26	182	159	14609	247	33	1398.47	2609.05
6	Haryana	10	90	77	6223	143	22	710.46	2805.4
7	Jharkhand	14	81	22	4345	264	24	1834.66	6636.59
8	Karnataka	28	224	175	5654	238	31	3392.13	6671.03
9	Kerala	20	140	87	941	152	14	4129.97	10153.03
10	Madhya Pradesh	29	230	357	23012	313	52	1339.53	2643.79
11	Maharashtra	48	288	230	27893	351	34	1103.19	2326.43
12	Odisha	21	147	109	6798	314	30	2290.48	5503.24
13	Punjab	13	117	99	13242	153	22	380.32	1349.87
14	Rajasthan	25	200	186	11251	352	33	3041.85	5238.2
15	Tamil Nadu	39	234	719	12525	388	36	1038.39	2861.16
16	Telangana	17	119	129	12769	539	32	877.73	1568.64
17	Uttar Pradesh	80	403	628	58189	826	75	414.04	3051.76
18	West Bengal	42	294	118	3339	345	21	2658.04	18790.96
North Eastern / Hilly Area States									
19	Arunachal Pradesh*	2	60	100	2108	NA	25	3972.63	NA
20	Assam	14	126	2	2197	185	27	3570.23	13616.75
21	Himachal Pradesh	4	68	31	3615	81	12	1540.06	1844.26
22	Manipur*	2	60	28	161	NA	6	13867.7	NA
23	Meghalaya#	2	60	6	NA	NA	NA	NA	NA
24	Mizoram#	1	40	NA	NA	NA	NA	NA	NA
25	Nagaland#	1	60	19	NA	NA	NA	NA	NA
26	Sikkim	1	32	1	199	NA	6	3583.84	1828.28

(contd.)

(contd. Table 4.4)

Sl. No.	State/UTs	Number of Seats in:		Number of Municipalities	Number of Panchayats			Area per Village Panchayat (Km sq)	Rural Population per Village Panchayat
		Parliament	State Assembly		Village (a)	Block (b)	District (c)		
27	Tripura	2	60	13	589	35	8	1781.15	4319.19
28	Uttarakhand	5	70	41	7795	95	13	686.12	954.2
Union Territories									
29	Andaman & Nicobar Islands	1	NA	1	70	7	2	11784.29	3242.86
30	Chandigarh**	1	NA	NA	NA	NA	NA	NA	NA
31	Dadra & Nagar Haveli and Daman & Diu*	2	NA	3	38	NA	3	1586.84	NA
32	Jammu and Kashmir	5	90	76	4291	285	20	984.41	2194.13
33	Ladakh	1	NA	1	193	31		30645.6	1082.9
34	Lakshadweep*	1	NA	NA	NA	NA	NA	NA	NA
35	NCT of Delhi**	7	70	1	NA	NA	NA	NA	NA
36	Puducherry	1	30	2	108	10	NA	443.51	NA
India		543	4123	3828	254837	6693	663	3484.705	4668.87

Source: Updated from Alok (2013) and Information received from State Governments, Provisional Population Totals: Census of India, 2011, Parliament of India.

- In almost all states it is known as the gram Panchayat.
- The name of intermediate rung differs from one state to another. It is known as Mandal Parishad in Andhra Pradesh, Anchal Samiti in Arunachal Pradesh, Anchalik Panchayat in Assam, Janpad Panchayat in Chhattisgarh and Madhya Pradesh, Taluka Panchayat in Gujarat and Karnataka, Panchayat Union in Tamil Nadu, Block Panchayat in Uttar Pradesh, Uttarakhand and Kerala, and Panchayat Samiti in many states, including Bihar, Haryana, Himachal Pradesh, Jharkhand, Maharashtra, Odisha, Punjab and Rajasthan.
- It is also known as Zilla Parishad (ZP)/Panchayat in many states.
- For traditional village and autonomous district councils that exist in these states.

** Panchayats are not operational in these UTs.

Note: NA: Data not available from given sources,

n.a.: not applicable,

*Data pertains to previous year.

The *Panchayats* are seen as the third tier of government. They have also made India the most representative democracy in the world. Today, about 2.9 million representatives stand elected to the three levels of *Panchayats*. Table 4.5 shows the number of elected women representatives in *Panchayati Raj* Institutions (PRIs) in the country, State/Union Territory-wise. About 46.63 per cent are women, 12.02 per cent belong to SCs, 10.21 per cent are STs and 19.15 per cent are OBCs.

The allocation of seats for women and marginalized communities has been a commendable move in the right direction, as

evidenced by certain developments and actions. For instance, the implementation of gender-based quotas in governance has bolstered the collective influence of women, who have begun to assert themselves in order to influence changes in development priorities. A number of them have begun to learn from their experiences and have been acquiring greater knowledge, recognizing that the constitutional amendment has presented them with an opportunity that they should seize, even in the face of resistance in some instances (Datta & Sodhi 2021).

The 106th Constitutional Amendment Act

Table 4.5: Representation of Weaker Sections and Women in Panchayats

Sl. No.	State	Women Representatives			SC Representatives		ST Representatives		OBC Representatives		Total (Including General)	
		Number	Reservation (%)	Actual (%)	Number	Reservation (%)	Number	Reservation (%)	Number	Reservation (%)	Number	Reservation (%)
General Category States												
1	Andhra Pradesh	78159	50	55.31	26493	18.75	11222	7.94	34973	24.75	141317	
2	Bihar	63789	50	52.37	24451	20.07	2499	2.05	47534	39.02	121805	
3	Chhattisgarh	90618	50	55.28	19146	11.68	67285	41.04	22785	13.90	163931	
4	Goa	602	33.33	37.37	17	1.06	175	10.86	338	20.98	63531	
5	Gujarat	67600	50	54.69	10345	8.36	30354	24.55	15299	12.38	123598	
6	Haryana	29873	47.7	47.02	16973	26.72	NA	0	23038	36.26	92713	
7	Jharkhand	33837	50	61.51	6808	12.38	20323	36.94	NA	NA	332646	
8	Karnataka	44711	50	48.23	20927	22.57	11752	12.68	19197	20.71	240635	
9	Kerala	9630	50	52.42	1967	10.71	279	1.52	2246	12.23	99564	
10	Madhya Pradesh	166366	50	44.66	45537	12.22	88912	23.87	91790	24.64	372552	
11	Maharashtra	136330	50	54.55	22140	8.86	26544	10.62	45815	18.33	249928	
12	Odisha	53177	50	53.41	11498	11.55	16099	16.17	NA	NA	9383	
13	Punjab	36902	50	42.38	31646	36.34	NA	0	4413	5.07	24375	
14	Rajasthan	64802	50	55.48	As per Rule	As per Rule	As per Rule	As per Rule	As per Rule	As per Rule	23255	
15	Tamil Nadu	61024	50	57.32	30944	29.07	1295	1.210	13190	12.39	106453	
16	Telangana	63034	50	53.08	21456	18.07	25060	21.1	40847	34.39	118760	
17	Uttar Pradesh	270239	33.33	33.33	170252	21	4510	0.56	144614	17.84	810717	
18	West Bengal	30458	50	51.42	12249	20.68	2652	4.48	5230	8.83	62866	
Northeastern / Hilly Area States												
19	Arunachal Pradesh*	3658	33.33	38.99	NA	0	NA	0	NA	NA	121805	
20	Assam	13278	50	54.47	2969	12.18	3126	12.82	7042	28.89	170465	
21	Himachal Pradesh	13372	50	57.5	6012	25.85	1577	6.78	130	0.56	18372	
22	Manipur*	880	33.33	50.69	NA	0	NA	0	NA	NA	117599	
23	Meghalaya (d)	NA	NA	NA	NA	NA	NA	NA	NA	NA	118760	

(contd.)

(contd. Table 4.5)

Sl. No.	State	Women Representatives			SC Representatives		ST Representatives		OBC Representatives		Total (Including General) Number
		Number	Reservation (%)	Actual (%)	Number	Reservation (%)	Number	Reservation (%)	Number	Reservation (%)	
24	Mizoram (d)	NA	NA	NA	NA	NA	NA	NA	NA	NA	810717
25	Nagaland (d)	NA	NA	NA	NA	NA	NA	NA	NA	NA	59229
26	Sikkim	548	50	50	NA	0	NA	0	NA	NA	1736
27	Tripura	2993	48	45.21	1961	29.62	405	6.12	NA	NA	NA
28	Uttarakhand	33063	50	52.59	12210	19.42	2236	3.56	2375	3.78	1096
Union Territories											
29	Andaman & Nicobar Islands	51	33.33	14.33	NA	0	NA	0	NA	NA	356
30	Chandigarh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
31	Dadra & Nagar Haveli and Daman & Diu	NA	50	NA	NA	NA	NA	NA	NA	NA	339
32	Jammu and Kashmir	NA	33.33	NA	2522	NA	3119	NA	NA	NA	NA
33	Ladakh	512	33	31.41	NA	0	1630	100	NA	NA	1630
34	Lakshadweep*	41	50	37.27	NA	0	NA	0	NA	NA	110
35	NCT of Delhi**	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	Puducherry	NA	NA	33	NA	NA	NA	NA	NA	NA	NA
	India	1352394	44.48	46.63	428935	12.02	213601	10.21	381147	19.15	2923705

Source: Updated from Alok (2013) and Information received from State Governments (d); Meghalaya, Mizoram and Nagaland are excluded from the purview of 73rd Amendment Act of the Constitution.

Note: NA: Data not available from given sources

n.a.: Not applicable,

*: Data pertain to previous years

Table 4.6: Population per Elected Institutions in India by State/UTs

Sl. No.	State	Number of Elected Representatives to:						Population per Elected Representatives to:					
		Parliament		State Assembly		Panchayats		Parliament	State Assembly		Panchayats		
		Village	Block	District	Total	Village	Block		District	Total	Village	Block	District
General Category States													
1	Andhra Pradesh	25	175	130962	9703	652	141317	2118880	302697	259	3501	52104	
2	Bihar	40	243	109554	11092	1159	121805	3122975	514070	1001	9888	94632	
3	Chhattisgarh	11	90	160725	2833	373	163931	2712364	331511	135	7709	58552	
4	Goa	2	40	1561	n.a.	50	1611	783500	39175	254	n.a.	7920	
5	Gujarat	26	182	117587	4954	1057	123598	2717231	388176	311	7382	34598	
6	Haryana	10	90	60039	3081	411	63531	2984600	331622	291	5666	42477	
7	Jharkhand	14	81	49134	5341	536	55011	2783500	481099	587	5399	53799	
8	Karnataka	28	224	87993	3668	1052	92713	2402429	300304	429	10283	35854	
9	Kerala	20	140	15962	2079	331	18372	1781650	254521	599	4595	28864	
10	Madhya Pradesh	29	230	364906	6771	875	372552	2949931	371948	100	5401	41795	
11	Maharashtra	48	288	243971	3970	1987	249928	2612729	435455	149	9211	18405	
12	Odisha	21	147	91913	6798	853	99564	2189857	312837	407	5503	43858	
13	Punjab	13	117	83831	2899	353	87083	2348846	260983	213	6166	50637	
14	Rajasthan	25	200	108795	6992	1014	116801	3206120	400765	542	8429	58121	
15	Tamil Nadu	39	234	99327	6471	655	106453	1964897	327483	368	5651	55833	
16	Telangana	17	119	112405	5817	538	118760	2229824	318546	178	3443	37230	
17	Uttar Pradesh	80	403	731811	75855	3051	810717	2916213	578901	243	2341	58204	
18	West Bengal	42	294	49112	9283	834	59229	2347714	335388	1278	6759	75231	
North Eastern / Hilly Area States													
19	Arunachal Pradesh*	2	60	NA	NA	NA	9383	774000	25800	NA	NA	NA	
20	Assam	14	126	21970	2012	393	24375	2527000	280778	1362	14869	76122	
21	Himachal Pradesh	4	68	21403	1615	237	23255	1857750	109279	311	4128	28131	
22	Manipur*	2	60	NA	NA	NA	1736	1597000	53233	NA	NA	NA	

(contd.)

(contd. Table 4.6)

Sl. No.	State	Number of Elected Representatives to:				Population per Elected Representatives to:						
		Parliament	State Assembly	Panchayats			Parliament	State Assembly	Panchayats			
				Village	Block	District			Total	Village	Block	District
23	Meghalaya (d)	2	60	NA	NA	NA	1659000	55300	NA	NA	NA	
24	Mizoram (d)	1	40	NA	NA	NA	1227000	30675	NA	NA	NA	
25	Nagaland (d)	1	60	NA	NA	NA	2213000	36883	NA	NA	NA	
26	Sikkim	1	32	952	n.aa	116	683000	21344	367	n.a.	3291	
27	Tripura	2	60	6085	419	116	2054500	68483	418	6072	21931	
28	Uttarakhand	5	70	59262	3201	403	2303600	164543	126	2324	18457	
Union Territories												
29	Andaman & Nicobar Islands	1	NA	251	70	35	402000	NA	904	3243	6486	
30	Chandigarh (e)	1	NA	NA	NA	NA	1219000	NA	NA	NA	NA	
31	Dadra & Nagar Haveli and Daman & Diu*	2	NA	NA	NA	NA	585000	NA	NA	NA	NA	
32	Jammu and Kashmir	5	90	NA	NA	NA	2701000	150056	NA	NA	NA	
33	Ladakh	1	NA	1437	193	NA	299000	NA	145	1083	NA	
34	Lakshadweep*	1	NA	NA	NA	NA	68000	NA	NA	NA	NA	
35	NCT of Delhi (e)	7	70	NA	NA	NA	2995000	299500	NA	NA	NA	
36	Puducherry	1	30	NA	NA	NA	1608000	53600	NA	NA	NA	
	All India#	543	4123	2181323	161945	13689	1970725	246289	474	5988	43577	

Source: Updated from Alok (2013) and Information received from State Governments. Provisional Population Totals: Census of India, 2011, Parliament of India.

Note: Meghalaya, Mizoram and Nagaland are excluded from the purview of 73rd Amendment Act of the Constitution.

Note: NA: Data not available from given sources

n.a. : Not applicable.

(d) Traditional gram and autonomous district councils that exists in these states

(e) Panchayats are not operational in these UTs

* : Data pertain to previous years

: Average of the given data is taken.

Table 4.7: Representative Democracy in India and Affirmative Action

Sl. No.	States/UTs	Percentage of Elected Women Representatives			Percentage of Elected SCs			Percentage of Elected STs			Percentage of Elected OBCs						
		Gram	Block	District	Total	Gram	Block	District	Total	Gram	Block	District	Total				
General Category States																	
1	Andhra Pradesh	55.11	57.99	54.45	55.31	18.73	18.98	19.02	18.75	8.05	6.46	8.59	7.94	24.75	24.79	23.47	24.75
2	Bihar	52.17	53.93	56.43	52.37	20.25	18.65	17.34	20.07	2	2.63	1.73	2.05	39.1	38.53	36.15	39.02
3	Chhattisgarh	55.32	53.16	55.23	55.28	11.68	11.79	12.06	11.68	41.06	40.09	40.75	41.04	13.87	15.14	15.28	13.89
4	Goa	36.58	NA	62	37.37	0.96	NA	4	1.06	10.63	NA	18	10.86	20.82	NA	26	20.98
5	Gujarat	54.57	56.19	60.54	54.69	8.42	7.77	5.96	8.37	24.51	25.80	24.60	24.56	12.50	10.23	8.89	12.38
6	Haryana	46.99	47.58	47.69	47.02	26.75	26.52	23.11	26.72	NA	NA	NA	NA	36.55	31.81	27.01	36.26
7	Jharkhand	62.34	54.52	54.85	61.51	12.43	11.96	11.94	12.38	37.32	33.83	33.21	36.94	NA	NA	NA	NA
8	Karnataka	50	5.04	50	48.23	22.67	21.02	20.06	22.57	12.81	10.55	9.03	12.68	20.72	20.28	21.2	20.71
9	Kerala	52.37	53.01	50.76	52.42	10.74	10.63	9.67	10.71	1.52	1.49	1.81	1.52	12.25	12.12	11.48	12.23
10	Madhya Pradesh	44.33	60.08	59.31	44.66	12.13	16.60	16.91	12.22	23.76	29.08	27.20	23.87	24.38	36.89	37.14	24.64
11	Maharashtra	54.58	52.97	53.85	53.47	8.83	10.53	9.46	8.86	10.62	11.28	9.26	10.62	18.31	20.00	17.41	18.33
12	Odisha	53.13	57.03	54.98	53.41	11.04	17.74	17.47	11.55	15.5	27.32	NA	16.17	NA	NA	NA	NA
13	Punjab	42.14	48.64	47.59	42.38	36.32	36.87	37.39	36.34	NA	NA	NA	NA	5.23	0.97	1.13	5.07
14	Rajasthan	As per rule	As per rule	As per rule	55.48	As per rule	As per rule	As per rule	As per rule	As per rule	As per rule	As per rule	As per rule	As per rule	As per rule	As per rule	As per rule
15	Tamil Nadu	57.2	58.07	55.41	57.32	29.32	25.42	25.64	29.06	1.22	1.08	1.67	1.21	12.16	15.42	17.25	12.39
16	Telangana	52.85	57.18	55.76	53.08	18.08	17.88	17.66	18.07	21.5	13.84	15.8	21.1	35.27	17.64	31.78	34.39
17	Uttar Pradesh	33.33	33.33	33.33	33.33	21	21	21.01	21	0.56	0.56	0.56	0.56	17.83	17.94	17.4	17.84
18	West Bengal	51.22	52.68	49.52	51.42	19.92	23.07	38.85	20.68	4.13	5.95	8.87	4.48	10.27	NA	22.18	8.83
Northeastern / Hilly Area States																	
19	Arunachal Pradesh*	NA	NA	NA	38.99	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	NA
20	Assam	54.47	54.62	53.94	54.47	12.26	11.63	10.43	12.18	12.74	14.07	11.45	12.82	28.67	30.27	34.35	28.89

(contd.)

(contd. Table 4.7)

Sl. No.	States/UTs	Percentage of Elected Women Representatives			Percentage of Elected SCs			Percentage of Elected STs			Percentage of Elected OBCs					
		Gram	Block	District	Gram	Block	District	Gram	Block	District	Gram	Block	District	Total		
21	Himachal Pradesh	58.04	51.33	50.63	57.5	25.87	25.32	25.85	6.69	7.68	8.86	6.78	NA	6.93	7.59	0.56
22	Manipur*	NA	NA	NA	50.69	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
23	Meghalaya (d)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	Mizoram (d)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
25	Nagaland (d)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Sikkim	50	NA	50	50	5.98	6.03	5.99	41.91	NA	NA	37.35	51.7	NA	NA	46.16
27	Tripura	45.14	45.82	46.55	45.21	29.63	29.31	29.62	6.1	6.44	6.03	6.12	NA	NA	NA	NA
28	Uttarakhand	52.54	53.64	52.61	52.59	19.22	23.08	19.42	3.58	3.28	2.73	3.56	3.61	6.28	8.44	3.78
Union Territories																
29	Andaman & Nicobar Islands	9.56	38.57	NA	14.33	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
30	Chandigarh (e)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
31	Dadra & Nagar Haveli and Daman & Diu*	NA	NA	NA	41	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
32	Jammu and Kashmir	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
33	Ladakh	30.97	34.72	NA	31.41	NA	NA	NA	100	100	NA	100	NA	NA	NA	NA
34	Lakshadweep*	NA	NA	NA	37.27	NA	NA	NA	NA	NA	NA	0	NA	NA	NA	NA
35	NCT of Delhi (e)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	Puducherry	33	33	NA	33	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	India	45.75	47.03	50.76	46.44	19.03	20.1	18.03	17.21	17.48	10.93	16.22	20.76	18.26	19.96	19.15

Source: Information received from State Governments, Provisional Population Totals: Census of India, 2011, Parliament of India.

(e) Panchayat does not exist

NA: Data not available from given sources

n.a.: Not applicable.

*: Data pertain to previous years

Table 4.8: State-wise Elections held in *Panchayats*

Sl. No.	States/UTs	Election held	Gram Panchayat	Block Panchayat	District Panchayat
General Category States					
1	Andhra Pradesh \$	1 st Election	August, 1995	March, 1995	June-July, 1995
		2 nd Election	August, 2001	July, 2001	Aug, 2001
		3 rd Election	August, 2006	June-July, 2006	July-Aug, 2006
		4 th Election	April- May, 2014	April-May, 2014	July, 2014
		5 th Election \$	March 2021 (first election after state bifurcation)	March 2020/April, 2021	March 2020/April, 2021
		6 th Election			
2	Bihar	1 st Election	2006	2006	2006
		2 nd Election	2011	2011	2011
		3 rd Election	2016	2016	2016
		4 th Election	2021	2021	2021
		5 th Election			
		6 th Election			
3	Chhattisgarh	1 st Election	2004-05	2004-05	2004-05
		2 nd Election	2009-10	2009-10	2009-10
		3 rd Election	2014-15	2014-15	2014-15
		4 th Election	2019-20	2019-20	2019-20
		5 th Election			
		6 th Election			
4	Goa	1 st Election	1997		
		2 nd Election	2002		
		3 rd Election	2007		
		4 th Election	2012		
		5 th Election	2017		2015
		6 th Election	2022		2020
5	Gujarat	1 st Election	1995	1995	1995
		2 nd Election	1999	2000	2000
		3 rd Election	2001	2005	2005
		4 th Election	2011	2010	2010
		5 th Election	2016	2015	2015
		6 th Election	2021	2021	2021
6	Haryana	1 st Election	December, 1994	December, 1994	December, 1994
		2 nd Election	March, 2000	March, 2000	March, 2000
		3 rd Election	April, 2005	April, 2005	April, 2005
		4 th Election	June & July, 2010	June & July, 2010	June & July, 2010
		5 th Election	January, 2016	January, 2016	January, 2016
		6 th Election	Oct & Nov, 2022	Oct & Nov, 2022	Oct & Nov, 2022
7	Jharkhand \$	1 st Election	December 2010	December 2010	December 2010
		2 nd Election	December 2015	December 2015	December 2015
		3 rd Election	May 2022	May 2022	May 2022
		4 th Election			
		5 th Election			
		6 th Election			

(contd.)

Sl. No.	States/UTs	Election held	Gram Panchayat	Block Panchayat	District Panchayat
8	Karnataka	1 st Election	1995	1995	1995
		2 nd Election	2000	2000	2000
		3 rd Election	2005	2005	2005
		4 th Election	2010	2010	2010
		5 th Election	2015	2016	2016
		6 th Election	2020	due	due
9	Kerala	1 st Election	1995	1995	1995
		2 nd Election	2000	2000	2000
		3 rd Election	2005	2005	2005
		4 th Election	2010	2010	2010
		5 th Election	2015	2015	2015
		6 th Election	2020	2020	2020
10	Madhya Pradesh	1 st Election	May – June/ 1994	May – June/ 1994	May – June/ 1994
		2 nd Election	January -Feb/2000	January -Feb/2000	January -Feb/2000
		3 rd Election	January 2005	January 2005	January 2005
		4 th Election	January -Feb/2010	January -Feb/2010	January -Feb/2010
		5 th Election	January -Feb/2015	January -Feb/2015	January -Feb/2015
		6 th Election	June – July/2022	June – July/2022	June – July/2022
11	Maharashtra	1 st Election	Maharashtra has a unique pattern of conducting elections, keeping in mind administrative convenience and systematic management. The election process starts approximately six months before the due date. Since due date of expiry period of Gram Panchayat are on different dates, elections are conducted on different dates. In Maharashtra, elections are conducted regularly by SEC and new Panchayats are formed as per their due schedule. Till date there has never been any delay in conducting any election at all the three tiers of PRIs.	02.03.1997 (319 PS), 13.12.1998 (23 PS), 31.10.1999 (3 PS), 18.06.2000 (15 PS)	02.03.1997 (29 ZP), 13.12.1998 (4 ZP), 18.06.2000 (2 ZP)
		2 nd Election		17.02.2002 (309 PS), 30.11.2003 (23 PS), 24.11.2004 (3 PS), 19.06.2005 (15 PS)	17.02.2002 (27 ZP), 30.11.2003 (4 ZP), 19.06.2005 (2 ZP)
		3 rd Election		11.03.2007 (309 PS), 17.06.2007 (1 PS), 30.11.2008 (23 PS), 26.11.2009 (3 PS), 27.06.2010 (15 PS)	11.03.2007 (27 ZP), 30.11.2008 (4 ZP), 27.06.2010 (2 ZP)
		4 th Election		17 (PS)- 1/12/2013 6(PS) -22/12/2013	3(ZP)- 1/12/2013 1(ZP) 22/12/2013
		5 th Election		23/11/2014 (3PS) 30/6/2015 & 4/7/2015 (15 PS)	-
		6 th Election		8/12/2019 (3 PS) 8/1/2020 (44PS) 12/11/2021 (15 PS) 18/1/202	6(ZP) 2 (ZP)

(contd.)

Sl. No.	States/UTs	Election held	Gram Panchayat	Block Panchayat	District Panchayat
12	Odisha	1 st Election	1997 February-March	1997 February-March	1997 February-March
		2 nd Election	2002 February-March	2002 February-March	2002 February-March
		3 rd Election	2007 February-March	2007 February-March	2007 February-March
		4 th Election	2012 February-March	2012 February-March	2012 February-March
		5 th Election	2017 February-March	2017 February-March	2017 February-March
		6 th Election	2022 February-March	2022 February-March	2022 February-March
13	Punjab	1 st Election	1997-98	June 2002	June 2002
		2 nd Election	June 2003	May 2008	May 2008
		3 rd Election	May 2008	May 2008	May 2008
		4 th Election	July 2013	Sep 2013	Sep 2013
		5 th Election	Dec 2018	Sept., 2018	Sept., 2018
		6 th Election			
14	Rajasthan	1 st Election	1995	1995	1995
		2 nd Election	2000	2000	2000
		3 rd Election	2005	2005	2005
		4 th Election	2010	2010	2010
		5 th Election	2015	2015	2015
		6 th Election	2020-21	2020-21	2020-21
15	Tamil Nadu	1 st Election	October 1996	October 1996	October 1996
		2 nd Election	October 2001	October 2001	October 2001
		3 rd Election	October 2006	October 2006	October 2006
		4 th Election	October 2011	October 2011	October 2011
		5 th Election	Dec 2019 and Sep 2021	Dec 2019 and Sep 2021	Dec 2019 and Sep 2021
		6 th Election	Yet to be conducted after completion of the term	Yet to be conducted after completion of the term	Yet to be conducted after completion of the term
16	Telangana \$	1 st Election	2018-19 (1st election after bifurcation)	2018-19 (1st election after bifurcation)	2018-19 (1st election after bifurcation)
		2 nd Election			
		3 rd Election			
		4 th Election			
		5 th Election			
		6 th Election			
17	Uttar Pradesh	1 st Election	March/April, 1995	March/April, 1995	March/April, 1995
		2 nd Election	July/August, 2005	July/August, 2005	July/August, 2005
		3 rd Election	September/October, 2010	September/October, 2010	September/October, 2010
		4 th Election	December, 2010	December, 2010	December, 2010
		5 th Election	Nov/Dec, 2015	Nov/Dec, 2015	Nov/Dec, 2015
		6 th Election	April, 2021	April, 2021	April, 2021

(contd.)

Sl. No.	States/UTs	Election held	Gram Panchayat	Block Panchayat	District Panchayat
18	West Bengal	1 st Election	1998	1998	1998
		2 nd Election	2003	2003	2003
		3 rd Election	2008	2008	2008
		4 th Election	2013	2013	2013
		5 th Election	July 2018	July 2018	July 2018
		6 th Election	2023	2023	2023
Northeastern / Hilly Area States					
19	Arunachal Pradesh*	1 st Election	1997		1997
		2 nd Election	2003		2003
		3 rd Election	2008		2008
		4 th Election	2013		2013
		5 th Election	2020		2020
		6 th Election			
20	Assam	1 st Election	1996	1996	1996
		2 nd Election	2001	2001	2001
		3 rd Election	2007	2007	2007
		4 th Election	2012	2012	2012
		5 th Election	2017	2017	2017
		6 th Election			
21	Himachal Pradesh	1 st Election	December, 1995		
		2 nd Election	December, 2000		
		3 rd Election	December, 2005		
		4 th Election	December, 2010		
		5 th Election	December, 2015		
		6 th Election	December, 2020		
22	Manipur*	1 st Election	Last Election in September 2017.		
		2 nd Election			
		3 rd Election			
		4 th Election			
		5 th Election			
		6 th Election			
23	Meghalaya (d)				
24	Mizoram (d)				
25	Nagaland (d)				
26	Sikkim	1 st Election	1997	NA	1997
		2 nd Election	2002	NA	2002
		3 rd Election	2007	NA	2007
		4 th Election	2012	NA	2012
		5 th Election	2017	NA	2017
		6 th Election	Nov 2022	NA	Nov 2022
27	Tripura	1 st Election	1994	1994	1994
		2 nd Election	1999	1999	1999
		3 rd Election	18.07.2004	18.07.2004	18.07.2004
		4 th Election	20.07.2009	15.07.2014	15.07.2014
		5 th Election	15.07.2014	27.07.2019	27.07.2019
		6 th Election	27.07.2019		

(contd.)

(contd. Table 4.8)

Sl. No.	States/UTs	Election held	Gram Panchayat	Block Panchayat	District Panchayat
28	Uttarakhand \$	1 st Election	2003	2003	2003
		2 nd Election	2008	2008	2008
		3 rd Election	2014	2014	2014
		4 th Election	2019	2019	2019
		5 th Election			
		6 th Election			
Union Territories					
29	Andaman & Nicobar Islands	1 st Election	Sep-95	Sep-95	Sep-95
		2 nd Election	Sep-2000	Sep-2000	Sep-2000
		3 rd Election	Sep-05	Sep-05	Sep-05
		4 th Election	Sep-10	Sep-10	Sep-10
		5 th Election	Sep-15	Sep-15	Sep-15
		6 th Election	Mar-22	Mar-22	Mar-22
30	Chandigarh (e)				
31	Dadra & Nagar Haveli and Daman & Diu	1 st Election	1995	NA	1995
		2 nd Election	2000	NA	2000
		3 rd Election	2005	NA	2005
		4 th Election	2010	NA	2010
		5 th Election	2015	NA	2015
		6 th Election	2020	NA	2020
32	Jammu and Kashmir \$	1 st Election	2018 & By-elections to District Development Councils and municipal and Panchayat level bodies in Nov 2020		
		2 nd Election			
		3 rd Election			
		4 th Election			
		5 th Election			
		6 th Election			
33	Ladakh \$	1 st Election			
		2 nd Election			
		3 rd Election			
		4 th Election			
		5 th Election			
		6 th Election			
34	Lakshadweep				
35	NCT of Delhi (e)				
36	Puducherry	1 st Election	27-06-2006		
		2 nd Election			
		3 rd Election			
		4 th Election			
		5 th Election			
		6 th Election			

Source: Information received from State Governments and some information drawn from Panchayat Election Report by Alok (2023)

Note: \$ Telangana conducted its first election in 2019 after bifurcation from Andhra Pradesh in 2014 and Andhra Pradesh in 2021.

\$ Jharkhand conducted its first election in 2010 after it became a separate state from Bihar on 15 Nov 2000.

\$ Uttarakhand conducted its first election in 2003 after it became a separate state from Uttar Pradesh on 9 Nov 2000.

\$ Jammu and Kashmir conducted its by-elections in Nov 2020 after its separation from Ladakh. No elections conducted in Ladakh.

(d) For Traditional gram and autonomous district councils that exists in these states

(e) Panchayats are not operational in these UTs.

Table 4.9: Funding of SEC in States / UTs

SI. No.	Name of the State	Type of funding by state government	
		Voted	Charged
1	2	3	4
General Category States			
1	Andhra Pradesh	✓	
2	Bihar		✓
3	Chhattisgarh	✓	
4	Goa	✓	
5	Gujarat	✓	
6	Haryana	✓	
7	Jharkhand	✓	
8	Karnataka	✓	✓
9	Kerala	✓	
10	Madhya Pradesh	✓	
11	Maharashtra	✓	
12	Odisha	✓	
13	Punjab	✓	
14	Rajasthan	✓	
15	Tamil Nadu	✓	✓
16	Telangana	✓	
17	Uttar Pradesh	✓	
18	West Bengal	NA	
Northeastern and Hilly States			
19	Arunachal Pradesh	NA	
20	Assam	✓	
21	Himachal Pradesh	✓	
22	Manipur	NA	
23	Meghalaya (d)	NA	
24	Mizoram (d)	NA	
25	Nagaland (d)	NA	
26	Sikkim	NA	
27	Tripura		✓
28	Uttarakhand	✓	
Union Territories			
29	Andaman & Nicobar Islands		✓
30	Chandigarh (e)	NA	
31	Dadra & Nagar Haveli and Daman & Diu		✓
32	Jammu and Kashmir	NA	
33	Ladakh	NA	
34	Lakshadweep		✓
35	NCT of Delhi (e)	NA	
36	Puducherry	✓	

Source: Filled-in questionnaires received from States/UTs by the IIPA and Alok (2023)

NA: data not available

(d) The State is outside the purview of Part IX of the Constitution under Article 243 M.

(e) Panchayats are not operational in these UTs.

Table 4.10: Competent Authority to Dissolve Panchayats

Sl. No.	State/UT	Section of the State Panchayat Act	Competent Authority to dissolve Panchayats
General Category States			
1	Andhra Pradesh	Under Section 250 of the State Panchayat Act	State Government
2	Bihar	Under Section 151 of the State Panchayat Act Gram Panchayat / Anchal Samiti/ Zilla Parishad may be dissolved.	State Government
3	Chhattisgarh	Under Section 87 of the State Panchayat Act Gram Panchayat. Janpad Panchayat or Zila Panchayat may be dissolved	State Government
4	Goa	Under Sections 200 & 231 of the State Panchayat Act Gram Panchayat / Anchal Samiti/ Zilla Parishad may be dissolved.	State Government
5	Gujarat	Under Section 253 of the State Panchayat Act, Panchayat may be dissolved	State Government
6	Haryana	Under Section 52(1), 110 and 158 (1) of the State Panchayat Act Gram Panchayat/ Panchayat Samiti / Zilla Parishad respectively may be dissolved.	State Government
7	Jharkhand	Under Section 107 of the State Panchayat Act Gram Panchayat / Panchayat Samiti / Zilla Parishad respectively may be dissolved.	State Government
8	Karnataka	Under Section 268 of the State Panchayat Act Gram Panchayat / Taluk Panchayat / Zilla Parishad respectively may be dissolved.	State Government
9	Kerala	Under Section 193 of the State Panchayat Act Gram Panchayat / intermediate Panchayat / Zilla Panchayats respectively may be dissolved.	State Government
10	Madhya Pradesh	Under Section 87 of the State Panchayat Act, Panchayats may be dissolved	State Government
11	Maharashtra	Under Section 145, 146, 260 and 296 of the State Panchayat Act Gram Panchayat / Panchayat Samiti / Zilla Parishad may be dissolved.	State Government
12	Odisha	Under Section 41 (1) and 28 (1) of the State Panchayat Act Panchayat Samiti / Zilla Parishad respectively may be dissolved.	State Government
13	Punjab	Under Section 29, 114, and 178 of the State Panchayat Act Gram Panchayat / Panchayat Samiti / Zilla Parishad respectively may be dissolved.	State Government
14	Rajasthan	Under Section 94 of the State Panchayat Act Gram Panchayat / intermediate Panchayat / Zilla Panchayats may be dissolved.	State Government
15	Tamil Nadu	Under Section 214, 215, and 216 of the State Panchayat Act Gram Panchayat / Panchayat Samiti / Zilla Parishad respectively may be dissolved.	State Government

(contd.)

(contd. Table 4.10)

Sl. No.	State/UT	Section of the State Panchayat Act	Competent Authority to dissolve Panchayats
16	Telangana	Under Section 268 of the State Panchayat Act, Gram Panchayat, Mandal Praja Parishad or Zilla Praja Parishad may be dissolved.	State Government
17	Uttar Pradesh	Under Section 95 (f) of the State Panchayat Act, Panchayats may be dissolved.	State Government
18	West Bengal	No such Provision	N.A
Northeastern and Hilly States			
19	Arunachal Pradesh	Under Section 142 of the State Panchayat Act	State Government
20	Assam	Under Section 125 of the State Panchayat Act Graon Panchayat / Anchal Samiti/ Zilla Parishad may be dissolved.	State Government
21	Himachal Pradesh	Under Section 140 of the State Panchayat Act Gram Panchayat / Panchayat Samiti / Zilla Parishad respectively may be dissolved.	State Government
22	Manipur	Under Section 82 and 83 of the State Panchayat Act, Gram Panchayat and Zilla Parishad may be dissolved.	State Government
23	Meghalaya (d)	Non-Applicable	-
24	Mizoram (d)	Non-Applicable	-
25	Nagaland (d)	Non-Applicable	-
26	Sikkim	No such Power in the Act	-
27	Tripura	Under Section 194 of the State Panchayat Act Panchayats may be dissolved.	State Government
28	Uttarakhand	Under Section 95 (f) of the State Panchayat Act, Panchayats may be dissolved.	State Government
Union Territories			
29	Andaman & Nicobar Islands	Under Section 50, 141 and 183 of the Panchayats Regulation	Administrator
30	Chandigarh (e)	Non-Applicable	-
31	Dadra & Nagar Haveli and Daman & Diu	-	-
32	Jammu and Kashmir	-	-
33	Ladakh	-	-
34	Lakshadweep	No such Provision	-
35	NCT of Delhi (e)	Non-Applicable	-
36	Puducherry	-	-

Source: Information collated from the State Panchayat Acts

Note: (d) For Traditional gram and autonomous district councils that exists in these states

(e) Panchayats are not operational in these UTs.

2023, officially *Nari Shakti Vandan Adhiniyam*, reserves one-third of all seats for women in Lok Sabha, State legislative assemblies, and the Legislative Assembly of the National Capital Territory of Delhi, including those reserved for SCs and STs. The reservation will become effective after the publication of the census conducted following the Act's commencement and endures for a 15-year period, with potential extension determined by parliamentary action. The rotation of seats allocated for women will be governed by parliamentary legislation after each delimitation process. In the seventeenth Lok Sabha (2019-2024), around fifteen per cent of the total members were women while in state legislative assemblies, women on an average constitute nine per cent of the total members.²

4.3 Constitution and Functioning of District Planning Committee (DPC)

The DPC plays a very important role in the district planning process by consolidating plans prepared at the local level by the villages and towns in the district and then preparing a draft development plan for the district on the basis of the inputs so received from within the district. DPC is crucial to the function of 'planning for economic and social justice', which is mandated to *Panchayats*. It provides the vital link between rural and urban plans as well as sectoral plans.

In the Constitution, Article 243ZD, on DPC reads as follows:

Article 243 ZD of the Constitution of India envisages the constitution of District Planning Committee (DPC) at district level in every state to consolidate the plans prepared by the *Panchayats* and Municipalities to be integrated into a draft development plan of the district as a whole. The legislature of a State may, by law, make provision, with respect to:

- a) The composition of the District Planning Committee
- b) The manner in which the seats in such committee shall be filled:

Provided that not less than 4/5th of the total number of members of such Committee shall be elected by, and from amongst, the elected members of the *Panchayats* at the district level and of the Municipalities in the districts in proportion to the ratio between the population of the rural areas and of the urban areas in the districts.

- c) The functions relating to district planning which may be assigned to such Committee.
- d) The manner in which the Chairperson of such a committee shall be chosen.

Every District Planning Committee shall, in preparing the draft development plan, -

- a) Have regard to-
 - i. Matters of common interest between *Panchayats* and Municipalities including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation.
 - ii. The extent and type of available resources whether financial or otherwise.
- b) Consult such institutions and organizations as the Governor may, by order, specify.

The Chairperson of every District Planning Committee shall forward the development plan, as recommended by such Committee, to the Government of the State. The status of DPC in states can be seen in Table.

4.4 Role of *Panchayats* in Convergence with Parallel Bodies

The term "parallel bodies" refer to various entities, organizations or committees that operate alongside or parallel to the official *Panchayati Raj* institutions. These parallel bodies/agencies may have a functional role in local governance, development, or social activities, but they are not part of the formal *Panchayati Raj* structure

²<https://egazette.gov.in/WriteReadData/2023/249053.pdf> Accessed on 29th September 2023

Table 4.11: Constitutions and Functioning of District Planning Committee in Different States

Sl. No.	State	Legislative Provisions related to DPC	DPO Exists	Guideline for DPC	Functional	Chairman of DPC	Regular Meeting	No. of DPC constituted	No. of DPC submitted Plan
General Category States									
1	Andhra Pradesh	Yes, Andhra Pradesh District Planning Committee Act 2005 (Act 40 of 2005)	Yes	Yes (G.O No.20, dt.17.01.2007, G.O.No.449, dt.03.10.2007 and G.O No.142, dt.08.08.2008)	Yes	Yes, chairperson of Zila Parishad is ex-officio chairperson of the committee	Meetings shall be held at least once in every quarter of the financial year.	13	-
2	Bihar	Yes, (Sec 167 of Bihar <i>Panchayat</i> Raj Act 2006) and the Constitution of Bihar District Planning Committee and Conduct of Business Rules, 2006)	Yes	Yes		Yes, Chairperson of DPC is an elected representative of Zila <i>Panchayat</i> (section 167 of Bihar <i>Panchayat</i> Raj Act, 2006) Chairperson of ZP is the ex officio chairman of DPC.	The DPC meeting at district HQ shall be convened on date and time as may be fixed by chairman, DPC.	-	Nil
3	Chhattisgarh	Yes	No	Yes	Yes	Yes, he/she is an elected representative	4 times in one year	27	-
4	Goa	Yes	Yes	Yes	-	The Adhyaksh of Zila <i>Panchayat</i> is the chairperson	No rules	-	No
5	Gujrat	Yes	Yes	Yes	No	-	-	-	-
6	Haryana	Yes	Yes	Yes	Yes	Yes, he/she is an elected representative	1 meeting per quarter i.e. Minimum 4 per year; Also, Chairman/Vice Chairman can call more meetings on their own accord	22	Each DPC submits 1 Annual Plan

(contd.)

Sl. No.	State	Legislative Provisions related to DPC	DPO Exists	Guideline for DPC	Functional	Chairman of DPC	Regular Meeting	No. of DPC constituted	No. of DPC submitted Plan
7	Jharkhand	Yes, chapter XIII of Jharkhand <i>Panchayat</i> Raj Act 2001	Yes, District Planning Office is under administrative control of the Department of Planning and Development, Government of Jharkhand	Yes	Yes	No	Yes, once every two months	-	None
8	Karnataka	Yes	Yes	Yes	-	District-in-charge Minister	Yes, once in every two months	-	None
9	Kerala	Yes	Yes	Yes	-	Yes, (President of District <i>Panchayat</i>)	No specific norms or rule	-	0 (All DPC's submitted district plan to State Govt)
10	Madhya Pradesh	Yes, MP DPC Act, 1995	Yes	Yes, Notified	Yes	No, Minister in charge of the District	Yes	50	-
11	Maharashtra	Yes, Maharashtra DPC Act 1998	Yes	Yes, Notified	Yes	No, Dist. Guardian Minister, Ex-Officio Chairman	Yes	35	-
12	Odisha	Yes, Odisha DPC Act, 1998	Yes	Yes	-	No, a minister / MLA to be nominated by the govt. State be the chairperson [Sec.3 of Odisha DPC Act]	As may be prescribed [Sec 11 of the DPC Act.	-	-
13	Punjab	Yes	Yes	Yes	-	No	-	-	-
14	Rajasthan	Yes	Yes	Yes	Yes	Yes	4 in a year	33	30

(contd.)

Sl. No.	State	Legislative Provisions related to DPC	DPO Exists	Guideline for DPC	Functional	Chairman of DPC	Regular Meeting	No. of DPC constituted	No. of DPC submitted Plan
15	Tamil Nadu	Yes, Section 241, Tamil Nadu Panchayats Act, 1994.	Yes	Yes	Yes	Yes (Chairman of the district Panchayat)	Yes	Nil	Nil
16	Telangana	Yes, DPC Act, 2005	Yes	Yes	At present No DPC has been constituted.	Yes, Chairperson of Zila Praja Parishad	At least one	-	-
17	Uttar Pradesh	Yes	Yes	Yes	-	No (The DPCs are to be chaired by a Minister nominated by the State Government)	Minimum one in every quarter of a year.	-	-
18	West Bengal	Yes	Yes	Yes	Yes	Yes	-	21	21
Northeastern and Hilly States									
19	Arunachal Pradesh								
20	Assam	Yes	Yes	Yes	-	Yes (ZP President)	-	-	-
21	Himachal Pradesh	Yes, provided in the State Act	Yes	Yes	-	No, chosen by state government	-	-	-
22	Manipur	-	-	-	-	-	-	-	-
23	Meghalaya(d)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
24	Mizoram(d)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
25	Nagaland (d)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
26	Sikkim	Yes, Section 127 Sikkim Panchayat Act, 1993	Yes	Yes	Yes	Elected, Adyaksna of Zilla Panchayat	Twice annually or as and when deemed necessary	6	4
27	Tripura	Yes	Yes	Yes	Yes	Not an elected representative	-	4	NA

(contd.)

(contd. Table 4.11)

Sl. No.	State	Legislative Provisions related to DPC	DPO Exists	Guideline for DPC	Functional	Chairman of DPC	Regular Meeting	No. of DPC constituted	No. of DPC submitted Plan
28	Uttarakhand	Yes	Yes	Yes	Yes	Not an elected representative	Minimum two meetings	13	13
Union Territories									
29	Andaman & Nicobar Islands	No	No	Yes	Yes	Yes	One meeting minimum	2	-
30	Chandigarh (e)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
31	Dadra & Nagar Haveli and Daman & Diu								
32	Jammu and Kashmir	No	No	No	No	No	No	No	No
33	Ladakh	-	-	-	-	-	-	-	-
34	Lakshadweep								
35	NCT of Delhi (e)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
36	Puducherry								

Source: Responses from States to the questionnaire.

Note: (d) For Traditional gram and autonomous district councils that exists in these states

(e) Panchayats are not operational in these UTsNA: Data not available from given sources

n.a.: Not applicable,

DPO: District Panchayat Officer

established by the Constitution. Some of these bodies are given below:

1. **Non-Governmental Organizations (NGOs)** often work alongside *Panchayats* to implement development projects, promote social welfare, and address community issues. They may collaborate with local *Panchayats* or work independently to achieve specific goals related to education, health, environment, etc.
2. **Community-Based Organizations (CBOs)** are grassroots-level organizations formed by local communities to address their specific needs and concerns. CBOs may work in parallel with *Panchayats* to facilitate community participation, organize local initiatives, and advocate for the rights and welfare of community members.
3. **District Disaster Management Committee (DDMC)** is a key component of disaster management structures in India. It operates at the district level and plays a crucial role in coordinating and implementing disaster management efforts within a specific district. The DDMC typically consists of representatives from various departments, including revenue, police, health, education, local self-government, and other relevant sectors. The District Magistrate or Collector often chairs the committee.
4. **District Agriculture Corporation Committees** are established to promote and coordinate agricultural activities within a district or region. These committees often focus on improving agricultural practices, supporting farmers, and contributing to the overall development of the agricultural sector.
5. **District Rural Development Agency (DRDA)** is a specialized government agency in India that operates at the district level and is responsible for the planning, implementation, and monitoring of rural development programs and initiatives. DRDAs were established to address rural poverty, promote sustainable development, and improve the overall quality of life in rural areas.
6. **District Monitoring Committee** is formed to oversee and monitor specific programs, projects, or activities within a district. The name and functions of such committees can vary across different states, districts, and sectors. The specific details about a “District Monitoring Committee” would depend on the purpose for which it is established and the local governance context.
7. **Self-Help Groups (SHGs)** are formed by individuals, especially women, to address common economic and social issues. While not directly part of the *Panchayati Raj* structure, SHGs may collaborate with *Panchayats* on issues like microfinance, income-generation activities, and community development.
8. **Village Development Committees** some regions, parallel bodies in the form of Village Development Committees or similar entities may exist. These committees may focus on specific development activities and work in coordination with *Panchayats* to enhance local governance and development.
9. **Village/Block Education Committees (VEC)** is a community-based organization formed at the village level to support and promote education initiatives. These committees typically consist of local community members, parents, teachers, and other stakeholders who are committed to improving the quality of education in their village. The primary purpose of Village Education Committees is to enhance community involvement in educational planning, implementation, and monitoring.
10. **Village/Block Health and Sanitation Committee (VHSC)** is a community-based organization established at the village level with the aim of addressing health and sanitation issues within the community. The primary purpose of VHSCs is to promote community participation, awareness, and action in matters related to health, hygiene, and sanitation. These committees play a crucial role in supporting and complementing government health programs, ensuring that health services

reach the grassroots level and are responsive to local needs.

11. **Women & Child Committees** often work to address issues related to the health, education, nutrition, and overall well-being of women and children. These committees could have various names, such as Women and Child Development Committees, Mahila and Bal Vikas Samiti, or similar titles.
12. **Integrated Tribal Development Agency (ITDA)** is a government agency or administrative unit that focuses on the integrated development of tribal or indigenous communities. The primary objective of ITDAs is to address the specific developmental needs and challenges faced by tribal populations, ensuring their overall well-being and empowerment.
13. **Traditional or Informal Councils** in certain areas, may coexist with formal *Panchayats*. These councils, based on local customs and traditions, may play a role in dispute resolution, social matters, or advising the community.

There are reasons, as mentioned by the State Governments, for creating these parallel bodies, and some of them are:

- to ensure participation of the beneficiaries in the process of implementation of the schemes, to achieve maximum impact;
- to provide technical input for effective implementation of the schemes;
- to ensure efficiency in implementation of the schemes;
- to achieve convergence of the schemes meant for poverty alleviation and rural development.

But, most importantly the prime objective is that the citizens should get effective, efficient, quality service, which is possible through a collaborative effort of all the stakeholders, i.e., union, states, different rungs of *Panchayat*, parallel bodies/committees. It is important to note that while parallel bodies can contribute to

local development and governance, coordination and collaboration with the *Panchayats* are crucial to ensure effective and sustainable outcomes. The *Panchayats* established under the constitutional framework, have specific legal powers and responsibilities, and their role is central to decentralized governance in India. The efforts should be made, and mechanisms can be developed for convergence with the central guidelines.

It is important to note that while these agencies can contribute positively to local development and governance, coordination, and collaboration with the official *Panchayati Raj* institutions are crucial to ensure effective and sustainable outcomes. The formal *Panchayats*, established under the constitutional framework, have specific legal powers and responsibilities, and their role is central to decentralized governance in India.

Here's a breakdown of the segregation of functions across various agencies in select sectors such as drinking water, water conservation, sanitation, health, nutrition, and education, along with an assessment of mechanisms for convergence:

1. Drinking Water

Central Government Agencies (e.g., Ministry of Jal Shakti): Responsible for formulating national policies, allocating funds, and designing major water supply schemes across the country.

State Government Departments (e.g., Public Health Engineering Department): Implement state-level policies, manage water resources, plan and execute water supply projects at the state level, and allocate resources to district-level bodies.

District-level Agencies (e.g., District Water Supply and Sanitation Department): Responsible for planning, implementation, and management of drinking water supply systems within the district. They work on the ground level to ensure access to safe drinking water in villages.

Gram *Panchayat* manage and maintain local water supply systems, oversee water quality, and

Table 4.12: Relationship and Status of Panchayats in local level parallel bodies/agencies

Sl. No.	State	Village Committee				Block Committee				District Committee						Common				
		Education	Health & Sanitation	Development	Women & Child	Education	Health & Sanitation	Development	Women & Child	Disaster Management	Monitoring	Water & Sanitation	Agriculture Corp.	DRDA	ITDA	SHGs	Youth Groups	Others		
General Category States																				
1	Andhra Pradesh ^s	Chair	Chair	Nt Reltd	Nt Reltd	Nt Reltd	Chair	Chair	Nt Reltd	Nt Reltd	Nt Reltd	Chair	Chair	Nt Reltd	On board	On board	Nt Reltd	Nt Reltd	Nt Reltd	
2	Bihar	Chair	Chair																	
3	Chhattisgarh ^s	Mrgd	Acc	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Cntrl	Acc	Acc	Acc	Acc	Acc
4	Goa	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Nt Reltd	Nt Reltd	Mrgd	Mrgd	Mrgd	Mrgd
5	Gujarat ^s	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd						
6	Haryana		Acc												Mrgd	Mrgd				Chair
7	Jharkhand ^s	Nt Reltd	Chair	Nt Reltd	Nt Reltd										Mrgd	Mgmt	Mgmt	Nt Reltd	Nt Reltd	Nt Reltd
8	Karnataka	Acc	Acc	Acc	Acc	Chair	Chair	Chair	Chair	Chair	Chair	Chair	Chair	Acc	Acc	Mrgd	Mrgd	Acc	Acc	Acc
9	Kerala	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Acc	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd
10	Madhya Pradesh ^s	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd		On board	Mrgd				
11	Maharashtra ^s	Mrgd	Mrgd	Mrgd	Mrgd											Chair				Acc
12	Odisha ^s	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd			
13	Punjab	Mrgd	Mrgd	Mrgd	Mrgd															
14	Rajasthan ^{se}	Mrgd	Mrgd													Mrgd	Mrgd	Mrgd	Mrgd	Mrgd

(contd.)

Sl. No.	State	Village Committee				Block Committee				District Committee							Common		
		Education	Health & Sanitation	Development	Women & Child	Education	Health & Sanitation	Development	Women & Child	Disaster Management	Monitoring	Water & Sanitation	Agriculture Corp.	DRDA	ITDA	SHGs	Youth Groups	Others	
15	Tamil Nadu	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd			Acc	Acc	Acc						
16	Telangana ^s	Nt Reltd	Acc	Nt Reltd	Chair	Nt Reltd	Acc	Nt Reltd	Nt Reltd	Nt Reltd	Reltd	Reltd	Reltd	Nt Reltd	Nt Reltd	Nt Reltd	Nt Reltd		
17	Uttar Pradesh	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	On board	Chair	Mgmt					
18	West Bengal	Nt Reltd	Acc	Nt Reltd	Nt Reltd	Nt Reltd	Nt Reltd	Nt Reltd	Chair	Chair	Mrgd	Nt Reltd	Mrgd	Nt Reltd	Acc	Nt Reltd	Nt Reltd	Acc	
Northeastern / Hilly Area States																			
19	Arunachal Pradesh										On board								
20	Assam	Chair	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd				Mrgd				Mrgd	Mrgd			
21	Himachal Pradesh ^s												Chair						
22	Manipur @												Chair						
23	Meghalaya*																		
24	Mizoram*																		
25	Nagaland*																		
26	Sikkim @	Mrgd	Mrgd	Mrgd	Mrgd						Acc								
27	Tripura	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd	Mrgd		Nt Reltd	Nt Reltd	Nt Reltd	Nt Reltd	Nt Reltd		
28	Uttarakhand	Nt Reltd	Mrgd			Mrgd	Mrgd	Mrgd			Mrgd		On board				Nt Reltd	Mrgd [^]	

(contd.)

(contd. Table 4.12)

Sl. No.	State	Village Committee				Block Committee				District Committee							Common			
		Education	Health & Sanitation	Development	Women & Child	Education	Health & Sanitation	Development	Women & Child	Disaster Management	Monitoring	Water & Sanitation	Agriculture Corp.	DRDA	ITDA	SHGs	Youth Groups	Others		
Union Territories																				
29	Andaman & Nicobar Islands		Mrgd		Mrgd				Mrgd				Mrgd		Mrgd		Mrgd			
30	Chandigarh*																			
31	Dadra & Nagar Haveli and Daman & Diu	Mrgd	Mrgd																	
32	Jammu and Kashmir	Acc	Mrgd	Chair	Acc												Chair	Chair	Chair	
33	Ladakh																			
34	Lakshadweep®	Mrgd	Mrgd		Mrgd								Mrgd						Mrgd	
35	NCT of Delhi#																			
36	Puducherry																			

Source: Responses from States to the questionnaire.

Note: Mrgd means merged whereby the role of Panchayats as institutions of local governance is merged with the Committees (Mrgd^ here is Planning and Construction Committees of Uttarakhand).
Acc means the Committee is accountable to the Panchayats as institutions of local governance.

Mgmt means that the role of Panchayat is limited only till management of Funds/accounts of the Committees.

Chair means the Committees are chaired by Sarpanch/Chairperson/Ward Member of the Panchayat.

Onboard means Elected Representatives of Panchayats are represented in Board of the Committee.

Ctrl means the Committee remains separate, but under the control of the Panchayat.

Nt Reld means not related whereby the role of Panchayats as an Institution of local governance is totally separate from that of Committees.

* Schedule Six Areas

§ PESA States

Panchayats are not operational in these UTs

@Previous years data are used due to non-availability of data

address immediate issues related to drinking water at the village level.

Convergence Mechanisms integrated Water Resource Management (IWRM) approaches encourage collaboration between agencies at different levels. Joint planning, sharing of resources, and expertise among departments ensure optimal utilization of funds and technologies. Additionally, the Jal Jeevan Mission emphasizes the convergence of efforts among various stakeholders for the supply of piped water to every rural household.

2. Water Conservation

Central Government Agencies (e.g., Ministry of Environment, Forest and Climate Change) formulate national policies and programs related to water conservation, watershed development, and environmental protection.

State Government Departments (e.g., Department of Agriculture or Rural Development): Implement state-level programs for watershed management, soil conservation, and rainwater harvesting.

District-level Bodies (e.g., District Watershed Development Unit) coordinate and implement water conservation projects at the district level, facilitate community participation, and monitor the progress of watershed programs.

Gram *Panchayats* implement local-level water conservation initiatives such as constructing check dams, percolation tanks, and promoting afforestation to conserve water resources.

Convergence Mechanisms: Watershed Development Committees involving multiple stakeholders are formed to ensure convergence. Integrated planning, resource-sharing, and knowledge exchange among departments and agencies are encouraged to address water conservation comprehensively.

3. Sanitation

Central Government Agencies (e.g., Ministry of Housing and Urban Affairs) formulate national sanitation policies, implement flagship sanitation schemes, and allocate funds for sanitation projects.

State Government Departments (e.g., Department of Rural Development) implement state-level sanitation programs, oversee sanitation infrastructure development, and provide guidance to district and village-level bodies.

District-level Bodies (e.g., District Rural Development Agency) implement sanitation programs, conduct awareness campaigns, and ensure the construction and maintenance of toilets and solid waste management systems.

Gram *Panchayats* implement sanitation programs at the village level, monitor the construction of toilets, promote behavioral change towards hygiene practices, and manage waste disposal.

Convergence Mechanisms Swachh Bharat Mission (SBM) emphasized the convergence of efforts among various agencies. This included financial convergence (combining funds from various sources), functional convergence (integrating activities of different agencies), and institutional convergence (aligning roles and responsibilities of different stakeholders) to achieve the goal of an open-defecation-free India.

4. Health and Nutrition

Central Government Agencies (e.g., Ministry of Health and Family Welfare, Ministry of Women and Child Development) frame national health and nutrition policies, allocate funds for health programs, and oversee national-level health initiatives.

State Health Departments and Women & Child Development Departments implement state-level health and nutrition programs, manage healthcare facilities, and ensure the implementation of schemes related to maternal and child health.

District Health Administration manages district hospitals, health centers, and oversee health-related programs at the district level.

Gram *Panchayats* facilitate healthcare services, health education, and awareness programs at the village level, promote maternal and child health, and support nutrition-related initiatives.

Convergence Mechanisms integrated Child Development Services (ICDS) and National Health Mission (NHM) promote convergence by combining efforts to address maternal and child health issues. Convergence occurs through joint planning, capacity-building, and sharing resources between health and nutrition-related departments.

5. Education

Central Government Agencies (e.g., Ministry of Education) formulate national education policies, allocate funds for education, and oversee the implementation of national-level education programs.

State Education Departments implement state-level education policies, manage schools and educational institutions, and provide resources for education-related programs.

District Education Authorities supervise district-level educational institutions, ensure teacher training, and allocate resources for improving educational facilities.

Gram *Panchayats* support primary education, participate in school management committees, promote enrollment drives, and facilitate local educational initiatives.

Convergence Mechanisms Sarva Shiksha Abhiyan (SSA) and Rashtriya Madhyamik Shiksha Abhiyan (RMSA) emphasize convergent efforts among various stakeholders to ensure universal access to quality education. Joint planning, resource-sharing, and capacity-building initiatives are employed for convergence in the education sector.

Assessment of Mechanisms for Convergence:

- **Policy Frameworks:** National policies like Jal Jeevan Mission, Swachh Bharat Mission, ICDS, NHM, SSA, etc., lay the groundwork for convergence by outlining goals that require cooperation across agencies.
- **Interdepartmental Coordination:** Mechanisms such as task forces, joint committees, and convergence action plans facilitate coordination among various agencies at different levels.
- **Resource Pooling:** Financial and technical resources are pooled from multiple sources to implement programs effectively, ensuring optimal utilization and avoiding duplication of efforts.
- **Capacity Building:** Training programs and workshops are conducted to build the capacity of stakeholders, enhancing their understanding of convergence and fostering collaboration among agencies.
- **Monitoring and Evaluation:** Regular monitoring and evaluation mechanisms track the progress of convergent initiatives, identify challenges, and enable course correction for more effective outcomes.

Efforts to enhance convergence involve aligning objectives, integrating activities, sharing resources, and strengthening coordination among agencies across different sectors. Effective convergence mechanisms aim to maximize the impact of interventions and ensure holistic development in communities.

Chapter 5

Functional Domain of *Panchayats*

Local government, worldwide, regardless of its size, impacts the lives of its residents every day. *Panchayats* in India are no different. They are responsible for a wide range of key civic functions such as, sanitation, waste management, primary health, primary education, drinking water, registering births and deaths etc. Since *Panchayats* are proximate to people, their decisions directly influence residents' quality of life. In many States, the *Panchayats* are devolved with an extensive array of functions that recognise the principle of subsidiarity. Such an action on the part of the respective State government is not coupled with concomitant powers resulting in disappointment and dissatisfaction among *Panchayat* functionaries and people.

5.1 Functions to *Panchayats*: Legal Provisions

Article 243G of the Constitution empowers *Panchayats* to function as institutions of self-government to prepare plans and implement schemes for social justice and economic development in their respective areas for various matters, including those listed in the 11th Schedule which is merely illustrative and indicative. Unlike the division of powers and functions enumerated in the Union List and State List, no clear demarcation exists between the State and *Panchayats*. It is for the State Legislature to make laws regarding the devolution of powers and functions to the *Panchayats*.

The State is expected to assign responsibilities to the three rungs of *Panchayats* on various matters including those listed in the Eleventh Schedule (see Box 2). The State is required to devolve related powers and authority to *Panchayats* to carry out the responsibilities conferred on them.

The presence of the *Panchayats* depends on the extent of powers and resources devolved to them, which varies from state to state. Though The *Panchayat*, is a State subject, the Ministry of *Panchayati Raj* has been advocating to the States for increased devolution of powers to the *Panchayats* following the provisions enumerated in Part IX of the Constitution.

The 11th Schedule enumerates 29 subjects meant for the involvement of various rungs of *Panchayats*. The list, as provided in the Constitution, does not classify the subjects into core, welfare, agriculture and industries. However, one may identify, in the list, some civic functions which have been classified as 'core'. It may also be identified that some core civic functions like registration of birth, marriage and death, solid waste management, cremation & burial, slaughterhouse regulation, fire services, street lighting, public toilets including ladies' toilets, land use & building regulation and parking lots are missing in the list. It is to be understood that the 11th Schedule is not envisioned in the Constitution as a comprehensive list of functions that necessarily need to be devolved by States to rungs of *Panchayats*. Further, almost all the subjects enumerated in the 11th Schedule are State concurrent, involving duplication and overlapping (Alok, 2006).

In public discourse, many scholars and policymakers refer to the 11th Schedule as a functional domain of *Panchayats* akin to the 7th Schedule which provides list of exclusive powers and functions of the Union and State, in addition to their concurrent powers. This is a flawed notion based on a faulty interpretation of the 11th Schedule and the corresponding legal provisions in Article 243 G. As mentioned above, Article 243 G envisages *Panchayats* to function as institutions of self-government for plan preparation and implementation of schemes, in their respective jurisdictions, for social justice and economic development for matters including those listed in the 11th Schedule. In Part IX of the Constitution, there is no other provision which deals with the functional domain of *Panchayats*. In other words, *Panchayats* are mandated to prepare local plans, provide civic services

Box 5.1: Classification of Functions Listed in the 11th Schedule

Core functions

- Drinking water
- Roads, culverts, bridges, ferries, waterways, and other means of communication
- Rural electrification, including distribution of electricity
- Health and sanitation, including hospitals, primary health centres, and dispensaries
- Maintenance of community assets

Welfare functions

- Rural housing
- Non-conventional energy sources
- Poverty alleviation programme
- Education, including primary and secondary schools
- Technical training and vocational education
- Adult and informal education
- Libraries
- Cultural activities
- Family welfare
- Woman and child development
- Social welfare, including welfare of the handicapped and mentally retarded
- Welfare of the weaker sections, and in particular, of the Scheduled Castes and Scheduled Tribes
- Public distribution system

Agriculture and allied functions

- Agriculture, including agricultural extension
- Land improvement, implementation of land reforms, land consolidation, and soil conservation
- Minor irrigation, water management, and watershed development
- Animal husbandry, dairying, and poultry
- Fisheries
- Social forestry and farm forestry
- Minor forest produce
- Fuel and fodder
- Markets and fairs

Industries

- Small-scale industries, including food processing industries
- *Khadi*, village, and cottage industries.

Source: *The Constitution of India and Alok* (2006)

as other local governments do and implement the schemes designed by the Union and States on various matters including 29 subjects in the 11th Schedule.

In the present study, the data have been collected from the governments of States and UTs on the 29 subjects in the 11th Schedule and other civic functions not enumerated in the list. The similar data have also been collected from the field to verify responses. The same have been collated and presented in Table 5.1. Almost all States and UTs have responded to our questionnaire and

reported devolved functions as provided in their respective *Panchayat* Acts and related Rules. We have also verified them from State Acts. These are presented as *de jure* functions in the table. The status of whether these functions are carried out or not and by which rung of *Panchayat* is showcased in the *de facto* column. Some of the functions have been jointly undertaken by two or more levels of *Panchayats*. The same has also been presented in the table where 'V' refers to village *Panchayat* and 'I' and 'D' refer to intermediate *Panchayat* and district *Panchayat* respectively.

Table 5.1: De-jure and De-facto Assignment of Functions of Different tiers of Panchayats

S. No.	Matters listed in the respective State Acts	Andaman		Andhra		Arunachal		Assam		Bihar		Chhattis		Goa		Gujarat		Haryana		Himachal		J&K		Jharkhand		Karnataka		Kerala		
		De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	De-jure	De-facto	
1	Agriculture, including agricultural extension.	✓	V	✓	V,I,D			✓	V,I,D	✓	V,I,D	✓	V,I,D	V,D		✓	V,I,D	✓	V,I			V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D
2	Land improvement, implementation of land reforms, land consolidation and soil conservation.	✓	V	✓	V,I,D			✓	V,I,D	✓	V,I,D	✓	V,I,D	D		✓		✓	I			V,I,D	✓	V,I,D	✓		✓	V,I,D	✓	V,I,D
3	Minor irrigation, water management and watershed development.	✓	V	✓	V,I,D		V,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	D		✓	D	✓	I			V,I,D	✓	V,I,D	✓		✓	V,I,D	✓	V,I,D
4	Animal husbandry, dairying and poultry.	✓	I	✓	V,I,D		V,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	V,D		✓	V	✓	V,I			V,I,D	✓	V,I,D	✓		✓	V,I,D	✓	V,I,D
5	Fisheries.	✓	I,D	✓	V,I,D			✓	V,I,D	✓	V,I,D	✓	V,I,D	V,D		✓	V	✓				V,I,D	✓	V,I,D	✓		✓	V,I,D	✓	V,I,D
6	Social forestry and farm forestry.	✓	D	✓	V,I,D			✓	V,I,D	✓	V,I,D	✓	V,I,D	V		✓	V	✓	V,I			V,I,D	✓	V,I,D	✓		✓	V,I,D	✓	V,I,D
7	Minor forest produce.	✓	D	✓	V,I,D		V,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	V,D				✓	V,I			V,I,D	✓	V,I,D	✓		✓	V,I,D	✓	V,I,D
8	Small scale industries, including food processing industries.	✓	D	✓	V,I,D			✓	V,I,D	✓	V,I,D	✓	V,I,D	D					✓			V,I,D	✓	V,I,D	✓		✓	V,I,D	✓	V,I,D

(contd.)

S. No.	Matters listed in the respective State Acts	Andaman		Andhra		Arunachal		Assam		Bihar		Chhattis		Goa		Gujarat		Haryana		Himachal		J&K		Jharkhand		Karnataka		Kerala	
		De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto
9	Khadi, village and cottage industries.	✓	V,I,D					✓	V,I,D	✓	V,I,D			V,D	V,D			✓	V,I			V,I,D		✓		✓		✓	V,I,D
10	Rural housing.	✓			V,D					✓	V,I,D	✓	V,I,D		V,D			✓	V,I			V,I,D		✓		✓		✓	V,I,D
11	Drinking water.	✓			V,D	✓	V,D	✓	V,I,D	✓	V,I,D	✓	V,I,D		V,D	✓	V,I,D	✓	V,I			V,I,D		✓		✓		✓	V,I,D
12	Fuel and fodder.	✓				✓		✓	V,I,D	✓		✓			V,D	✓	V	✓	V,I					✓		✓			
13	Roads, culverts, bridges, ferries, waterways and other means of communication.	✓				✓	V,D	✓	V,I,D	✓	V,I,D	✓	V,I,D		V,D	✓	V,I,D	✓	V			V,I,D		✓		✓		✓	V,I,D
14	Rural electrification, including distribution of electricity.	✓				✓		✓	V,I,D	✓	V,I,D	✓	V,I,D		V,D			✓				V		✓		✓		✓	V
15	Non-conventional energy sources.	✓				✓	V,D			✓	V,I,D	✓	V,I,D		V,D			✓				V		✓		✓		✓	
16	Poverty alleviation programme.	✓				✓		✓	V,I,D	✓	V,I,D	✓	V,I,D		V,D	✓	V,I,D	✓	V,I			V,I,D		✓		✓		✓	V
17	Education, including primary and secondary schools.	✓				✓		✓	V,I,D	✓	V,I,D	✓	V,I,D		V,D	✓	D	✓	V,I			V,I,D		✓		✓		✓	V
18	Technical training and vocational education.	✓				✓						✓	V,I,D		D							V,I,D		✓		✓		✓	V,I,D
19	Adult and non-formal education.	✓				✓	V,D	✓	V,I,D	✓	V,I,D	✓	V,I,D		V,D	✓		✓						✓		✓		✓	V

(contd.)

S. No.	Matters listed in the respective State Acts	Andaman		Andhra		Arunachal		Assam		Bihar		Chhattis		Goa		Gujarat		Haryana		Himachal		J&K		Jharkhand		Karnataka		Kerala	
		De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto
20	Libraries.	✓	I,D	✓	V,I,D	✓	V,I,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,I	✓	V,I	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V
21	Cultural activities.	✓	D	✓		✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V	✓	V,I	✓	V,I	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	
22	Markets and fairs.	✓	I	✓	I,D	✓	V,D	✓	V,D	✓	V,D	✓	V,I,D	✓	V	✓	V	✓	V,I	✓	V,I	✓	V,I	✓	V,I,D	✓	V,I,D	✓	
23	Health and sanitation, including hospitals, primary health centres and dispensaries.	✓		✓	I,D	✓	V,D	✓	V,D	✓	V,I,D	✓	V,I,D	✓	V,D	✓	V,D	✓	V,I	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V
24	Family welfare.	✓		✓	I,D	✓	D	✓	V,D	✓	V,I,D	✓	V,I,D	✓	V,D	✓	D	✓	V,I	✓	V,I,D	✓	V,I	✓	V,I,D	✓	V,I,D	✓	V
25	Women and child development.	✓	V,D	✓	I,D	✓	V,D	✓	V,D	✓	V,I,D	✓	V,I,D	✓	V,D	✓	D	✓	V,I	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V
26	Social welfare, including welfare of the handicapped and mentally retarded.	✓	V,D	✓	I,D	✓	V,D	✓	V,D	✓	V,I,D	✓	V,I,D	✓	V	✓		✓	V,I	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V
27	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.	✓	V,D	✓	I,D	✓		✓	V,D	✓	V,I,D	✓	V,I,D	✓	V,D	✓	V,I,D	✓	V,I	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V
28	Public distribution system.	✓	D	✓		✓		✓	V,I,D	✓	V,I,D	✓	V,I,D	✓		✓	V	✓	V,I	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	
29	Maintenance of community assets.	✓		✓		✓	V,D	✓		✓	V,I,D	✓	V,I,D	✓	V,D	✓	V	✓	V,I	✓	V,I,D	✓	V	✓	V,I,D	✓	V,I,D	✓	

(contd.)

S. No.	Matters listed in the respective State Acts	Andaman		Andhra		Arunachal		Assam		Bihar		Chhattis		Goa		Gujarat		Haryana		Himachal		J&K		Jharkhand		Karnataka		Kerala	
		De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto
42	Disaster Management				V,I,D							✓												✓	V,I,D			✓	V
43	Environmental Management				V,I,D							✓				V									✓			✓	V,I,D
44	Mediation and local disputes											✓									✓				✓			✓	V
45	Scavenger Services (Solid/Liquid waste management)				V,I,D							✓	V,I,D								✓	V,I,D			✓			✓	V
46	Street lighting										✓	✓	V,I,D								✓	V			✓			✓	V
47	Drains										✓	✓	V,I,D								✓	V			✓			✓	V
48	Connectivity											✓													✓			✓	V,I,D
49	Any other (specify) a) Organising SHGs b) c) d) e) f)																												

(contd.)

S. No.	Matters listed in the respective State Acts	Madhya		Ladakh		Maharast		Manipur		Odisha		Pudu		Punjab		Rajas		Sikkim		Tamil		Telang		Tripura		U.P.		UK		WB		Laksha	
		De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto		
11	Drinking water.	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V
12	Fuel and fodder.	✓	I,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
13	Roads, culverts, bridges, ferries, waterways and other means of communication.	✓	I,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
14	Rural electrification, including distribution of electricity.	✓	V,I,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
15	Non-conventional energy sources.	✓	V	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
16	Poverty alleviation programme.	✓	V	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
17	Education, including primary and secondary schools.	✓	V,I,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
18	Technical training and vocational education.	✓		✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
19	Adult and non-formal education.	✓	V,I,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
20	Libraries.	✓	V	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
21	Cultural activities.	✓		✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D
22	Markets and fairs.	✓	V,I	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D	✓	V,D

(contd.)

S. No.	Matters listed in the respective State Acts	Madhya		Ladakh		Maharast		Manipur		Odisha		Pudu		Punjab		Rajas		Sikkim		Tamil		Telang		Tripura		U.P		UK		WB		Laksha		
		De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto			
23	Health and sanitation, including hospitals, primary health centres and dispensaries.	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	
24	Family welfare.	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		
25	Women and child development.	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		
26	Social welfare, including welfare of the handicapped and mentally retarded.	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		
27	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		
28	Public distribution system.	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		
29	Maintenance of community assets.	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	✓	V	
Others																																		
30	Vital Statistics Including Registration of Births, Deaths & Marriages	✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		✓		

(contd.)

(contd. Table 5.1)

S. No.	Matters listed in the respective State Acts	Madhya Pradesh		Ladakh		Maharashtra		Manipur		Odisha		Puducherry		Rajasthan		Sikkim		Tamil Nadu		Telangana		Tripura		Uttar Pradesh		Uttarakhand		West Bengal		Lakshadweep	
		De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure	De- facto	De- jure		
45	Scavenger Services (Solid/Liquid waste management)	✓				✓	V			✓	V,I,D	✓	I		V,I,D	✓	V,I	✓	V,I,D	✓	V	✓	V	✓	V,I,D	✓	V,I,D	✓	V,I,D		
46	Street lighting	✓	D	V		✓				✓	V,I,D	✓	V,I		V,I,D	✓	V,I	✓	V,I,D	✓	V	✓	V	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D
47	Drains	✓		V		✓	V			✓	V,I,D	✓	V,I		V,I,D	✓	V,I	✓	V,I,D	✓	V	✓	V	✓	V,I,D	✓	V,I,D	✓	V,I,D	✓	V,I,D
48	Connectivity			V		✓				✓	V,I,D	✓	V,I		V,I,D	✓	V,I	✓	V,I,D	✓	V	✓	V	✓	V,I,D	✓	V,I,D	✓	V,I,D		
49	Any other (specify) a) Organising SHGs b) c) d) e) f)																														

Source: Author's compilation from information submitted by State Government
 Note: V= Gram Panchayat, I= Intermediate Panchayat, D= District Panchayat. ✓ = Yes; Blank boxes in de-jure column means No.

In addition to the depiction in Table 5.1, the following observations, regarding devolution of functions can be made based on State *Panchayat* Acts:

- *The Andhra Pradesh Panchayati Raj Act, 1994* stipulates to devolve a number of functions to the *Gram Panchayats*, *Mandla Parishad* and *Zilla Parishad*. The maintenance of roads, culverts, bridges, ferries, waterways, land use and building regulation etc., have been assigned to *Panchayats*.
- The Bihar *Panchayati Raj Act, 1993* provides to devolve 22 functions to the *Gram Panchayats (GP)* under Section 22 of the Act. 30 functions have been given to the *Panchayat Samitis (PS)* under Section 45 and 25 functions to the *Zila Parishads (ZP)* under Section 71. The Government of Bihar has transferred (on September 2001) 79 functions to GPs, 60 functions to PSs and 61 functions to ZPs relating to 20 departments., Agriculture, Water Resources, Industry, Energy, Arts and Culture, Labour, Animal Husbandry, Education, Food, Forest, Health, Welfare, Horticulture, Industries, Minor Irrigation, Public Health, Rural Development, etc. to the *Panchayati Raj* Institutions.
- The Gujarat *Panchayat Act, 1993* mandates to devolve substantial powers and functions to the three-tier *Panchayats*. The transferred subjects to *Panchayats* include agriculture, minor irrigation, animal husbandry, rural housing, drinking water, roads, culverts and bridges, poverty alleviation programmes, fuel and fodder, minor forest produce, markets and fairs, health and sanitation, family welfare, women and child development, welfare of the weaker sections and STs. Primary and secondary education, adult and non-formal education, cultural activities, social welfare and maintenance of community assets constitute the five subjects that are partially transferred.
- The Karnataka *Panchayat Raj Act, 1993* stipulates to devolve functions to three-tier of *Panchayats*. The functions assigned to *Panchayats* include maintenance of water supply works on their own or through annual contract, revise and collect taxes, rates and fees at fixed periods, remove encroachments on public streets or public places, provide sufficient number of streetlights, maintain primary school buildings and provide sanction for sufficient classrooms, the establishment of health centres, drawing up a plan for social forestry development in each *taluka* etc.
- The Kerala *Panchayat Raj Act, 1994* provides to devolve maximum functions to rungs of *Panchayats*, mostly to the *Gram Panchayat*. The State has done activity mapping and has also released the executive orders for the functions devolved. Some of the important functions looked after at all three levels of *Panchayats* include minor irrigation, water management and watershed development, drinking water, rural housing, roads, agriculture, land reforms, animal husbandry, dairying and poultry, food processing industries, cottage industries among others.
- Madhya Pradesh *Panchayat Raj Avam Gram Swaraj Adhiniyam, 1993* requires *Gram Panchayats* to be entrusted with the functions which are of local importance like water, local streets, public health, sanitation, maintenance of *Panchayat* property etc. *Janpad Panchayat* is entrusted with the responsibility to control and supervise the administration of community/tribal development blocks within its jurisdiction and to direct, control and supervise the programmes/schemes assigned to such blocks by the state government under the instructions issued from time to time. *Zilla Panchayat* is entrusted with the task of coordination between different *Panchayats* within its jurisdiction,

between *Janpad Panchayat*, *Gram Panchayats*, and State Government.

- According to the Maharashtra *Zilla Parishads* and *Panchayat Samitis* Act 1961, 22 functions are devolved to *Zilla Parishads* and 19 functions to *Panchayat Samitis*. As per Schedule I of the Maharashtra Village *Panchayats* Act, there are 12 activities and 79 sub activities of the Village *Panchayats*. In Schedule II of Maharashtra *Zilla Parishads* and *Panchayat Samitis* Act 1961, 15 activities and 71 sub activities are meant for the *Panchayat Samitis*. As per Schedule I of Maharashtra *Zilla Parishads* and *Panchayat Samitis* Act 1961, 16 main activities and 105 sub activities are denoted to *Zilla Parishads*.
- According to Orissa (Odisha) *Panchayat Samiti* Act, 1959, *Gram Panchayat* Act, 1964, and *Zilla Panchayat* Act, 1991, the *Panchayats* have been assigned roads, Culverts, bridges, ferries, waterways, land use and building regulation etc.
- Under section 110 of the Tamil Nadu *Panchayats* Act of 1994, the obligatory functions of the Village *Panchayat* include construction, repair and maintenance of all village *Panchayat* roads; lighting of public roads and public places in built up area, cleaning the streets, removal of rubbish heaps; provision and maintenance of public latrines. The obligatory functions of the *Panchayat* Unions are given in sec. 112 of the Act including establishment and maintenance of dispensaries and the payment of subsidies to rural medical practitioners, establishment and maintenance of maternity and child welfare centres, opening and maintenance and expansion of elementary schools including payment of grants to private managements in respect of elementary schools etc. The functions including family welfare, women & child development, welfare of the weaker sections, libraries etc

envisaged under the Act, for the District *Panchayat*, have been transferred under Section 163.

- The Uttar Pradesh *Panchayat* Laws (Amendment) Act, 1994 outlines general guidelines for the powers of *Panchayats* based on the 29 subjects listed in the Eleventh Schedule of the Constitution. At all levels, *Panchayats* have been delegated responsibilities related to primary education, rural drinking water, non-formal education, youth affairs, social welfare, women and child development, public health, agriculture, animal husbandry, land development, water resources, and farming and village development. These areas have been formally placed under the control of the *Panchayats*. The State of West Bengal has successfully devolved multiple functions among 29 subjects listed in the 11th Schedule of the Constitution. *Panchayats* are entrusted with functions including agriculture including agricultural extension, animal husbandry, dairying and poultry, fisheries, land improvement, implementation of land reforms etc. At the secondary sector level, functions which have been devolved are fuel and fodder, khadi village and cottage industries, non-conventional energy sources, rural electrification etc. At the Tertiary Sector level, functions which have been devolved are adult and non-formal education, burials and burial grounds, cremations and cremation grounds, cultural activities, drinking water, education including primary and secondary, family welfare etc.

Nearly all States and Union Territories assert that they have delegated responsibilities to the various rungs of *Panchayats* by enacting laws in line with the CAA. However, in many States, the scope of *Panchayats'* functions is limited primarily to traditional civic duties. In those States where either the intermediate *Panchayats* or the district *Panchayats* were absent for

decades, the functional domain of *Panchayats* does not include adequate developmental responsibilities. States where *Panchayats* have existed for a long time have repeated the provisions of the old statutes in their new laws with few adjustments. Moreover, many State governments have not framed relevant rules or guidelines as a follow-up measure. Some States realised that the transfer of additional functions requires the transfer of concomitant funds and functionaries to *Panchayats*, enabling them to perform the specified responsibilities. However, *Panchayats* are not very clear about the role they are expected to play in the new multi order federal setup.

Another challenge before the State government has been the allocation of activities to the appropriate tier of the *Panchayat* system. Conventionally, the lowest-tier *Panchayat*—the village *Panchayat*—has been the most active in almost all States and renders core functions. In State Acts, these functions are provided either historically or added after the 73rd Amendment of the Constitution. Typically, a GP performs functions related to sanitation, drinking water, internal connectivity, street lighting, maintenance of playgrounds, parks and other commons. Certain monitoring and supervisory functions in relation to education, health and nutrition are also entrusted to them, even though there is no sufficient clarity in the assignment or discharge of such functions.

While the village *Panchayats* carry out major functions, including core functions, the intermediate and district *Panchayats* in most States are either in the supervisory role or act as representatives of the State government. Since the enactment of the *Panchayats* in the Constitution, several attempts have been made to develop activity mapping or the responsibility mapping. Models have been suggested by committees constituted by the Government of India. Notable among them is a task force of the Ministry of Rural Development on devolution of powers and functions to *Panchayats*. Similarly, Karnataka *Panchayat* Raj Act Amendment Committee headed by Ramesh Kumar has developed a responsibility mapping model in its report on ‘Making Gram Swaraj a reality’.

In most States, the functions devolved to *Panchayats* are subjects rather than activities or sub-activities. Only some States like Andhra Pradesh, Kerala, Gujarat, Karnataka, and Madhya Pradesh have broken the 29 subjects into activities and sub-activities. In Kerala, additional laws or regulations have even been issued to change the roles of key line agencies. Table 5.1 provides a state-wise *de-jure* and *de-facto* assignment of functions of different tiers of *Panchayats* which also includes the PESA States.

5.2 *Panchayats* and SDGs

From a different perspective, effective devolution of functions to *Panchayat* with powers and identification of *Panchayat* as implementing agency of vertical programmes can ensure achieving many Sustainable Development Goals (SDGs) by 2030. In this regard, it is important to highlight a concurrency between the and 11th Schedule’s subjects which are directly connected to *Panchayats* and SDGs. The SDGs are a set of 17 global goals adopted by the United Nations in 2015, aimed at addressing various social, economic and environmental challenges by 2030. Key goals include a) no poverty (goal 1), b) zero hunger (goal 2), c) good health and well-being (goal 3), d) quality education (goal 4), e) clean water and sanitation (goal 6), f) affordable and clean energy (goal 7), g) decent work and economic growth (goal 8), h) sustainable cities and communities (goal 11), and i) climate action (goal 13).

Evidently, areas of concurrency can be noted on the following sectors:

Poverty alleviation and economic growth: SDG 1 (no Poverty) and SDG 8 (decent work and economic growth) align with the 11th Schedule’s subjects on a) rural housing, b) agriculture including agriculture extension, c) animal Husbandry, dairying and poultry, d) fisheries, and e) land improvement, implementation of land reforms, land consolidation, and soil conservation. Empowering *Panchayats* to implement poverty alleviation programs directly contributes to these global goals.

Health and Well-being: SDG 3 (good health and well-being) is mirrored in the 11th Schedule's subject on health and sanitation, including hospitals, primary health centres, and dispensaries health and sanitation. Local governance can ensure better healthcare facilities, sanitation, and clean drinking water, thereby improving public health outcomes.

Education: SDG 4 (quality education) aligns with the 11th Schedule's mandate on education including primary and secondary schools. *Panchayats* play a crucial role in managing primary and secondary education, ensuring access to quality education for all children in rural areas.

Clean Water and Sanitation: SDG 6 (Clean Water and Sanitation) is directly related to the 11th Schedule's focus on a) drinking water and b) health and sanitation. Local governments are responsible for providing safe drinking water and maintaining sanitation facilities, crucial for public health.

Sustainable Habitations and Communities: SDG 11 (sustainable cities and communities) overlaps with the 11th Schedule's subjects like a) rural housing, b) Roads, culverts, bridges, ferries, waterways, and other means of communication. Developing infrastructure and housing in rural areas contributes to creating sustainable and resilient communities.

Climate Action and Environmental Sustainability: SDG 13 (climate action) and SDG 15 (life on land) are reflected in the 11th Schedule's subjects on a) Social Forestry and farm forestry, and b) minor Irrigation, water management, and watershed development. *Panchayats* can implement local environmental conservation projects, contributing to broader climate action goals.

The concurrency between the SDGs and the 11th Schedule of the Constitution emphasizes the importance of *Panchayats* in achieving sustainable development. By empowering *Panchayats* to manage key areas such as health, education, water, and sanitation. States across the country can make significant progress towards meeting India's SDG commitments. This alignment not only enhances the effectiveness of local governance but also ensures that development is inclusive, participatory, and sustainable.

5.3 Involvement of *Panchayats* in Important Schemes

A substantial portion of resources for the development of *Panchayats* is provided by the Union Government through various schemes. The Centrally Sponsored Schemes (CSSs)¹ are conceived under the provision of Article 282 of the Constitution with the avowed objective of tackling problems. The role of *Panchayats* varies across different CSSs of national importance. Among the major CSSs, Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Sarva Siksha Abhiyan (SSA), National Rural Health Mission (NRHM), Pradhan Mantri Awas Yojana-Gramin (PMAY-G), Total Sanitation Campaign, Accelerated Rural Water Supply Programme (ARWSP), National Programme of Nutritional Support to Primary Education (Mid-Day Meals), National Horticulture Mission, Macro Management of Agriculture, Micro Irrigation etc. are the schemes, which provide roles and responsibilities to *Panchayats*.

A brief description about the schemes and the roles of each rung of *Panchayat* with respect to the scheme is given in Table 5.2. In addition, a brief description of these schemes is provided in Annex 7.

The Union Government, through the State governments, transferred funds to *Panchayat*

¹These schemes are further divided into three categories based on their funding patterns i.e. the core of the core, core and optional. i) The flagship schemes of the Union government are called Core of Core schemes or umbrella schemes. ii) The funding pattern is usually 60:40 for Core schemes. The Union government takes up more share in these schemes and the states are expected to pitch in the remaining funds. iii) Optional schemes: Normally State governments plan the schemes and request the Union government to fund some portion of the total outlay. The general funding pattern of the optional schemes is 50:50 (State: Center).

Table 5.2: Role of *Gram Panchayat*, *Block Panchayat* and *District Panchayat* vis-à-vis Union Government Schemes

S. No.	Government Schemes	<i>Gram Panchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
1	Krishonnati Yojana	<p>Sub-Mission on Agricultural Extension (SMAE) under Umbrella Scheme – Green Revolution - Krishonnati Yojana <i>Gram Panchayats</i> (GPs) are actively involved in</p> <ul style="list-style-type: none"> • Selection of beneficiaries under the Scheme. • Assessment of eligibility of agri-preneurs for extending subsidy under Agri-Clinic & Agri-Business Centres (AC&ABC) Scheme. • Support to State Extension Programmes for Extension Reforms (Agriculture technology Management Agency-ATMA) Guidelines, 2018 under Krishonnati Yojana <p>-The Farmer Friend will be identified by BTM (Block Technology Manager) on a resolution of <i>Gram Panchayat</i> (GP), which will, in turn, consult CIGs (Commodity Interest Groups)/FIGs (Farmers Interest Groups) working in the <i>Panchayat</i> area.</p> <ul style="list-style-type: none"> • Individual beneficiaries of demonstration plots, inter-district & interstate trainings within a <i>Panchayat</i> area and all farmer group beneficiaries should be selected by the respective <i>Gram Sabhas</i> or <i>Gram Panchayats</i> in consultation with FIGs and FOs (Farmers Organizations) working in the area, as the State Government may decide. • <i>Gram Sabhas</i> OR <i>Gram Panchayats</i> in consultation with FIGs/FOs select farmers for different activities and send the list to BTT (Block technology team) 	<p>Block Technology Team (BTT) BTT shall consist of Chairman <i>Block Panchayat samiti</i>, Block level officers of Agriculture, Horticulture, Animal Husbandry, Fisheries, Plant Protection, Veterinary Science, Soil Conservation, Extension, Sericulture, Cooperative, Marketing etc.</p>	<ul style="list-style-type: none"> • Aggregating Sectoral Action Plan into District Action Plan. • Identification of beneficiaries with active involvement of PRIs for training, demonstration and other farmer-oriented activities. • Organization of exhibition, kisan melas, use of print and electronic media, field days and kishangoshties etc.
2	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	<p>Watershed Committee (WC) is the key interface of implementation at the village level. It is a registered Society under Societies Registration Act, 1980. President /Chair of the WC is usually the Gram Sarpanch and or Ward Member. President,</p>		

(contd.)

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		WC and Secretary of the WC, exclusively appointed for implementation of IWMP (Integrated watershed management programme) are the crucial links at the cutting edge of implementation of the programme at the village level.		Watershed Cell cum Data Centre (WCDC) is constituted at the district level to oversee the implementation of watershed programmes in each district. WCDC is established in the District Rural Development Agency (DRDA)/ <i>Zilla Parishad</i> / District Level Implementing Agency / Department in all the programme districts which facilitate identification of Project. Implementing Agencies (PIAs) for IWMP in consultation with <i>Zilla Parishad</i> / <i>Zilla Panchayat</i> . District Collector/ District Magistrate / CEO of ZP / PD, DRDA , the Chair of DLIC(District Level Implementation Committee) is envisaged to play a crucial role at the district level to bring in convergence, both amongst the scheme components and other external resources.
3	Jal Jeevan Mission (JJM)	The role of <i>Gram Panchayat</i> is of utmost importance under the programme. A subcommittee (Paani Samiti/ VWSC etc) must be constituted (if already not in place) by the <i>Panchayat</i> during <i>Gram Sabha</i> meeting which is responsible for community engagement, planning, support in implementation and finally operation and maintenance. The responsibilities of Village Water and Sanitation Committee (VWSC)/Pani Samiti include geo-tagging the water supply infrastructure, linking the tap water connection with Aadhaar, regular surveillance of the water supply system to ensure its functionality, collecting user charges.	Block Resource officers serve as an extended delivery arm of the drinking water and sanitation and create a link between it and GP, VWSC and communities.	At district level, District Water and Sanitation Mission is responsible for the implementation of Jal Jeevan Mission's.
4	Swachh Bharat Mission (SBM)	<i>Gram Panchayats</i> have a pivotal role in the implementation of SBM. A VWSC shall be constituted as a sub-committee of <i>Gram Panchayat</i> , for providing support in terms of motivation, mobilization, implementation, and supervision of the programme.	Block level PRIs must regularly monitor the implementation of the programme. Block level arrangement shall be tasked with hand holding, supervising, and monitoring of the programme and the quality of toilets being constructed and their usage by every GP. Social Mobilisers may be needed at the Block level to assist village level workers or Swachhata Sena	The District Collectors/ Magistrates/ CEOs of <i>Zilla Panchayats</i> are expected to lead the Mission, so as to facilitate district-wide planning of the Mission and optimum utilization of resources. Each district is expected to undertake a strategic planning exercise to make the District Open Defecation Free in a time bound manner.

(contd.)

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
5	Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)	In States which have devolved the function of primary education through legislation and/or executive order on <i>Panchayats</i> and Urban Local Bodies, the responsibility of implementation and day to day supervision of the programme shall be assigned to the <i>Gram Panchayat</i> .	The Executive Officer of <i>Block Panchayats</i> will be the Nodal Officer with overall responsibility for effective implementation of the programme at the district level. ²	Every State Government/ UT Administration will designate one nodal officer or agency at the district and block level (e.g. the District Collector, District/Intermediate <i>Panchayat</i> , etc.) who shall be assigned overall responsibility of effective implementation of the programme at the district/ block level. The Chief Executive officer of District <i>Panchayats</i> will be the Nodal officer with overall responsibility for effective implementation of the programme at the district level.
6	Samagra Shiksha Abhiyan (SSA)	<ul style="list-style-type: none"> • School Management Committee/SMDC/Village Education Committee/<i>Gram Panchayat</i> Committee on education shall carry out the civil works through a transparent system of account keeping. • Composition of a school level committee with two members from <i>Panchayat</i>.³ • The Panchayati Raj Institutions (PRI) needs to be involved in the planning process of civil works. Panchayati Raj Institutions will also be involved in the monitoring of the scheme. The beneficiary lists of students eligible for hostel facilities will be verified against the household registers maintained by the <i>Gram Panchayats</i> and data available with other tiers to identify any gaps or missing names in the lists. State Governments will develop publicity material for the scheme in the form of a brochure. This will be provided to the Panchayati Raj Institutions for dissemination. The Rural Development and Panchayat Raj Departments would need to accelerate poverty reduction programmes, so that children are freed from domestic chores and wage earning responsibilities. State Governments must simultaneously ensure that the Panchayat Raj Institutions 		

²<https://pmposhan.education.gov.in/Files/Guidelines/2023/Guidelines%20on%20PM%20POSHAN%20SCHEME.pdf>

³<https://www.jkeducation.gov.in/samagrashikshaguidelines.pdf>

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<p>get appropriately involved so that the “local authorities” can discharge their functions under the RTE Act⁴.</p> <ul style="list-style-type: none"> Monitor teacher vacancies in schools and send reports to the educational authority concerned. <i>Panchayat</i> may also monitor teacher training and provide infrastructure facilities wherever required. Attendance monitoring could be the responsibility of <i>Gram Panchayat</i>. Set up an Education Committee to oversee the operationalization of the RTE Act. This could be an enlarged version of the Standing Committee dealing with education in a Local Government and may consist of elected representatives, experts, activists, parents, headmasters and officials from the Education Department. 	<p>The Panchayati Raj Institutions (PRI) needs to be involved in the planning process of civil works. Panchayati Raj Institutions will also be involved in the monitoring of the scheme. The beneficiary lists of students eligible for hostel facilities will be verified against the household registers maintained by the <i>Gram Panchayats</i> and data available with other tiers to identify any gaps or missing names in the lists. State Governments will develop publicity material for the scheme in the form of a brochure. This will be provided to the Panchayati Raj Institutions for dissemination. The Rural Development and Panchayat Raj Departments would need to accelerate poverty reduction programmes, so that children are freed from domestic chores and wage-earning responsibilities. State Governments must simultaneously ensure that the Panchayat Raj Institutions get appropriately involved so that the “local authorities” can discharge their functions under the RTE Act.</p>	<p>The Panchayati Raj Institutions (PRI) needs to be involved in the planning process of civil works. Panchayati Raj Institutions will also be involved in the monitoring of the scheme. The beneficiary lists of students eligible for hostel facilities will be verified against the household registers maintained by the <i>Gram Panchayats</i> and data available with other tiers to identify any gaps or missing names in the lists. State Governments will develop publicity material for the scheme in the form of a brochure. This will be provided to the Panchayati Raj Institutions for dissemination. The Rural Development and Panchayat Raj Departments would need to accelerate poverty reduction programmes, so that children are freed from domestic chores and wage-earning responsibilities. State Governments must simultaneously ensure that the Panchayat Raj Institutions get appropriately involved so that the “local authorities” can discharge their functions under the RTE Act.</p>
7	National Health Mission (NHM)	<p><u>ASHA, (Accredited Social Health Activist)</u>, the mechanism to strengthen village level service delivery, will be a local resident and selected by the <i>Gram Panchayat</i> or the Village Health Committee. She will be supported in her work by the AWW, school teacher, community-based organizations, such as SHGs, and the VHC. Her role would be to facilitate care seeking and serve as a depot holder for a package of basic medicines. She will be reimbursed by the <i>Panchayat</i> on a performance-based remuneration plan. The Village Health Committee (VHC) will form the link between the <i>Gram Panchayat</i> and the community and will ensure that the health plan is in harmony with the overall local plan.</p>	<p>Block Level Pooling will be one of the priority activities under the. Outreach programmes are being organized with “block pooled” CHCs as the nodal point. NRHM will attempt to set up Block level managerial capacities as per need. Creation of a Block Chief Medical Officer’s office to support the supervision of NRHM activities in the Block, would be a priority. Support to block level CHCs will also aim at improving the mobility and connectivity of health functionaries with support for Ambulances, telephones, computers, electric connection etc.</p>	<p>District Health Mission coordinates NHM functions. At the district level the Mission would support and insist on developing health management capacities and introducing policies in a systematic manner so that over time all district programme officers, and their leadership are professionally qualified public health managers.</p>
8	Mahatma Gandhi National Rural Employment Guarantee Programme (MNREGA)	<ul style="list-style-type: none"> <i>Gram Sabha</i> is the only forum to raise the issue of wage seekers and make demands, it recommends the work to be taken up and determines the priority of work. 	<p>Programme Officer acts as coordinator for Mahatma Gandhi NREGA at the block level and his primary responsibility lies in ensuring employment to anyone who</p>	<p>The State Government designates a DPC, who can be either the Chief Executive Officer of the District <i>Panchayat</i> (DP), or the District Collector (DC), or any other District-level officer of</p>

⁴https://samagra.education.gov.in/docs/ss_implementation.pdf

S. No.	Government Schemes	<i>Gram Panchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
		<ul style="list-style-type: none"> • <i>Gram Sabha</i> monitors the execution of works within the <i>Gram Panchayat</i>. <i>Gram Panchayat</i> works as a primary forum for conduct of social audits. • <i>Gram Panchayat</i> is the pivotal body of planning and implementation. • It is responsible for receiving the application for registration and verification of the registration applications. • They are also involved in registration of households, issuing job cards, receiving applications for work, issuing dated receipts for these applications of work. • It allots work within fifteen days of submitting application or from the date when the work is sought in the case of advance application, whichever is later, irrespective of implementation of agency. • It is also engaged in conducting periodical surveys to conduct the assessment for the demand for work. • They identify and plan works, developing a shelf of projects including determination of order of priority. • <i>Gram Panchayats</i> execute work that shall meet required technical standards and measurement. • They are also responsible for the proper maintenance of records to ensure success implementation of MGNREGA and maintenance of accounts and providing utilization certificates in formats prescribed by the Central/ State Government. • They prepare an annual report containing facts and figures and achievements related to the implementation of the scheme within its jurisdiction and a copy of the same to be made available to the public on demand and on payment of such fee as may be specified in the scheme. • It is involved in awareness generation and social mobilisation and convening the GS for planning and social audits and making available 	<p>applies for the work within 15 days. Important functions of PO are as follows-</p> <ul style="list-style-type: none"> • Consolidating all the project proposals from the GS level into a block plan and submitting it to the district level for scrutiny and consolidation. • Matching the employment opportunities arising from block plans with the demand for work at each GP in the block. • Ensuring baseline surveys to assess work demand. Monitoring and supervising implementation of works taken up by GPs and other implementing agencies within the Block. • Ensuring prompt and fair payment of wages to all labourers and payment of unemployment allowances in case of employment is not provided on time. • Maintaining proper accounts of the resources received, released, and utilised. • Redressing grievances within the Block. The PO shall enter every complaint in a complaint register and issue dated and numbered acknowledgement. Complaints that fall within the jurisdiction of the PO, including any complaints concerning the implementation of the Act by a GP shall be disposed of by the PO within 7 days, as prescribed under Section 23(6) of the Act. In case a complaint relates to a matter to be resolved by any other authority, the PO shall conduct a preliminary enquiry and refer the matter to such authority within seven days under intimation to the complainant. • Ensuring conduct of social audits and following up on required actions. • Ensuring all the required information and records of all implementing agencies such as JC register, employment register, work register, GS resolution, copies of the 	<p>appropriate rank. The DPC is responsible for the implementation of the scheme in the district, in accordance with the provisions made in the MGNREGA 2005 and rules and guidelines made thereunder. Important functions of DPC are as follows-</p> <ul style="list-style-type: none"> • Assist the DP in discharging its functions. -Receive the <i>Block Panchayat</i> plans and consolidate them along with project proposals received from other implementing agencies for inclusion in the District Plan for approval by the DPs. • Accord timely sanction to the shelf of projects. • Ensure that any new project added at block and district level are presented again for ratification and fixing priority by concerned GS(s) before administrative sanction is accorded to them. • Ensure timely release and utilisation of funds. • Ensure wage-seekers are provided work as per their entitlements under this Act. • Review, monitor and supervise the performance of the POs and all implementing agencies in relation to MGNREGA • Conduct and cause to be conducted periodic inspection of the works in progress and verification of Muster Rolls <i>District Panchayat</i> are responsible for • Consolidation of annual block plans. • Adding any inter- block work that according to them will be good source of employment • Monitoring and supervision of MGNREGA in the district. • Carry out other functions assigned by the state council.

S. No.	Government Schemes	<i>Gram Panchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
		<p>all the relevant documents including Muster Rolls, Vouchers, Bills, Measurement books, copies of sanction of orders and other connected books of accounts and papers to the GS.</p> <ul style="list-style-type: none"> • <i>Gram Panchayat</i> is responsible for monitoring implementation at the village level. • <i>Gram Panchayat</i> proactively discloses the detailed information of completed works and on-going work and information containing name of the persons who have worked, days worked, wages paid to them also contain information regarding quantity and price of material purchased for each project. • It is also responsible for providing information specified in the audit of scheme rules to the social audit unit. 	<p>sanctions (administrative or technical or financial), work estimates, work commencement order, Muster Roll issue and receipt register, Muster Rolls, wage payment acquaintance, materials – bills and vouchers (for each work), measurement books (for each work), asset register, action taken report on previous social audits, grievance or complaints register.</p> <ul style="list-style-type: none"> • Ensuring any other documents that the Social Audit Unit (SAU) requires to conduct the social audit processes are properly collated in the requisite formats; and provided along with photocopies to the SAU for facilitating conduct of social audit at least fifteen days in advance of the scheduled date of meeting of the GS. • Setting up Cluster-Level Facilitation Teams (CFTs) to provide technical support to GPs within each Cluster of GPs. • Facilitating technical support to <i>Gram Panchayats</i> by CFTs. • Liaison with Banks and Post Offices in opening up new accounts and making regular and timely payments to labour. Liaison between GPs and Block as also between Block and District for all correspondence and communication. • Organise formal monthly meetings with civil society organisations (CSOs) involved in facilitating MGNREGA implementation in the block. 	
9	Pradhan Mantri Awas Yojna (PMAY)	<ul style="list-style-type: none"> • The GP finalises the priority list of the eligible beneficiaries prepared based on the SECC-2011 database through <i>Gram Sabha</i>. • The GP through <i>Gram Sabha</i> prepares the list of additional beneficiaries who though eligible have been left out from the list of eligible beneficiaries. • The GPs should ensure maximum participation in the <i>Gram Sabha</i> held to finalise the Permanent Waitlist and the annual select list of beneficiaries. They should 	<p>To be headed by a full-time block coordinator. Responsibilities: a) Registration of beneficiaries b) Issue of Sanction order to Beneficiaries c) Orientation of the Beneficiary to beneficiary e) Tag a trained mason to beneficiary. f) Monitor the progress and timely release of instalment to the beneficiary.</p>	<p>To be headed by a full-time Program officer / coordinator/ officer in charge etc. Responsibilities: a) Finalization of the Block wise PWL b) Facilitate allotment of land to the landless beneficiaries c) Sensitizing the beneficiaries d) Mason training plan e) Collective sourcing of material where needed f) Plan production of Construction material through NREGS and g) Coordinate with Banks for loan disbursement to beneficiary through DLBC h) Monitor Special Projects</p>

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<p>arrange the meeting of beneficiaries either at the level of the Village Panchayat or for a cluster of Village Panchayats, depending on the number of beneficiaries, and facilitate the orientation of beneficiaries on different aspects of the scheme.</p> <ul style="list-style-type: none"> • The Gram Panchayats with the help of the Gram Sabha would identify families who cannot construct houses on their own and help in identifying NGOs/ Civil Society Organizations of repute to handhold such beneficiaries to construct the houses in time. • The GPs assist in identifying common land and other land including Govt land for allotment to the landless beneficiary. • The GPs may facilitate the beneficiaries in accessing materials required for construction at reasonable rates and also the trained masons needed for construction. • The Gram Panchayats would ensure convergence with other schemes of the Centre and State so that the beneficiary of PMAY-G avails the benefits of these schemes. They should discuss the progress of the scheme in their scheduled meetings and proactively assist the social audit teams to conduct Social Audit. • The Gram Panchayat should identify and monitor the local level functionary who would be tagged with each house sanctioned for ensuring completion of the construction of the house without delay. 		<p>i) Monitor progress of construction as per timeline j) Monitor Reporting on Awassoft</p>
10	<p>Sansad Adarsh Gram Yojna (SAGY)</p>	<ul style="list-style-type: none"> • The responsibility of implementing the SAGY rests with elected representatives of Panchayats and the functionaries of the programmes concerned at different levels.⁵ The two must work together to accurately identify the common needs of the village and the needs of vulnerable households, in 		<p>District Collector is responsible for</p> <ul style="list-style-type: none"> -Conduct of the baseline survey -Facilitation of village level plan preparation -Converging the relevant Schemes -Coordination of scheme implementation across line departments

⁵https://saanjhi.gov.in/pdf/SAGY_Compedium.pdf

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<p>particular; leverage resources of different programmes; and facilitate people's participation in implementation, monitoring of various activities taken up under the scheme.</p> <ul style="list-style-type: none"> The <i>Gram Panchayats</i> identified under Saansad Adarsh Gram Yojana (SAGY) prepare Village Development Plans containing prioritized time-bound projects to achieve holistic progress of the <i>Gram Panchayat</i>, through convergence of resources. District collector will conduct a monthly review meeting with representatives of the participating line departments. The heads of the GPs concerned will also be invited for these monthly meetings. Strong ownership and leadership of the <i>Gram Panchayat</i> and the village community with role clarity on operation and maintenance of the assets created under the programme. Implementation of this programme requires highly motivated and knowledgeable personnel; <i>Gram Panchayats</i> concerned have to be suitably capacitated. 		<p>-Review of progress on a monthly basis and reporting to the State and Government of India.</p> <p>-Adherence to grievance redressal and proactive disclosure norms laid down by the respective scheme guidelines</p> <p>-Arrangement of frequent site visits to assess progress.</p>
11	Pradhan Mantri Gram Sadak Yojana (PMGSY)	While commencing with the preparation of the DPR (Detailed Project Report), the PIU (Programme Implementation Unit) will hold a consultation with the local community through the mechanism of the <i>Gram Panchayat</i> in order to determine the most suitable alignment, sort out issues of land availability (including forest land), moderate any adverse social and environmental impact and elicit necessary community participation in the programme.	The Plan would first be prepared at the Block level, in accordance with the directions contained in the Manual and the priorities spelt out by the District <i>Panchayat</i> . In short, the existing road network would be drawn up, unconnected Habitations identified, and the roads required to connect these unconnected Habitations prepared. This shall constitute the Block Level Master Plan.	The District <i>Panchayat</i> shall be the competent authority to select the set of socio-economic / infrastructure variables best suited for the district, categorize them and accord relative weightages to them.
12	Integrated Child Development Services (ICDS)	<i>Gram Panchayat</i> must meet and discuss the specific reason for malnutrition of the children residing within the respective jurisdictions and facilitate necessary community/social support mechanisms for improvement in the health. They encouraged to map the malnourished children and develop strategy to bring to back them to implement it with the	<i>Panchayat Samiti</i> must meet and discuss the specific reason for malnutrition of the children residing within the respective jurisdictions and facilitate necessary community/social support mechanisms for improvement in the health. They encouraged to map the malnourished children and develop strategy to bring to back them to implement it with the	Zila Parishad must meet and discuss the specific reason for malnutrition of the children residing within the respective jurisdictions and facilitate necessary community/social support mechanisms for improvement in the health. They encouraged to map the malnourished children and develop strategy to bring to back them to implement it with the

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		help of local Anganwadi and community support. Further they also deliberate upon the scope for production of oilseeds and pulses for bringing them into the plates oil poor families. These meetings may be held weekly at different levels to appreciate the problem, review activities, and prepare strategies during the <i>Poshan Maah</i> .	help of local Anganwadi and community support. Further they also deliberate upon the scope for production of oilseeds and pulses for bringing them into the plate's oil poor families. These meetings may be held weekly at different levels to appreciate the problem, review activities, and prepare strategies during the <i>Poshan Maah</i> .	help of local Anganwadi and community support. Further they also deliberate upon the scope for production of oilseeds and pulses for bringing them into the plates oil poor families. These meetings may be held weekly at different levels to appreciate the problem, review activities, and prepare strategies during the <i>Poshan Maah</i> .
13	NLM including DDU_GKY	For better monitoring of the scheme at the grass root level, the State shall ensure implementation of a monitoring system involving the <i>Panchayati raj</i> institutions like the members of <i>Gram Panchayat</i> at the village level and <i>Panchayat Samiti</i> at the Block level and the District <i>Panchayat</i> at the district level. In case of dispute the price fixation would be settled by the <i>Gram Panchayat</i> / BDO.	For better monitoring of the scheme at the grass root level, the State shall ensure implementation of a monitoring system involving the <i>Panchayati raj</i> institutions like the members of <i>Gram Panchayat</i> at the village level and <i>Panchayat Samiti</i> at the Block level and the District <i>Panchayat</i> at the district level. In case of dispute the price fixation would be settled by the <i>Gram Panchayat</i> / BDO	For better monitoring of the scheme at the grass root level, the State shall ensure implementation of a monitoring system involving the <i>Panchayati raj</i> institutions like the members of <i>Gram Panchayat</i> at the village level and <i>Panchayat Samiti</i> at the Block level and the District <i>Panchayat</i> at the district level. In case of dispute the price fixation would be settled by the <i>Gram Panchayat</i> / BDO
14	National Food Security Mission (NFSM)	Village/ <i>Gram Panchayat</i> are actively involved in selection of beneficiaries and selection of interventions under Local Initiatives in the identified districts. They are also involved in providing feedback on progress.	Providing feedback on progress.	<ul style="list-style-type: none"> • DFSMEC prepares a District Mission Action Plan (DMAP) taking inputs from district level PRIs. Providing feedback for monitoring.⁶ • Important location specific interventions will be selected in consultation with <i>Zilla Parishad</i> District Food Security Mission Executive Committee (DFSMEC) headed by district collector/ CEO of <i>Zilla Parishad</i> to prepare the district Action Plan and submits to SFSMEC (State food security mission executive committee) for consideration. <i>Zila Parishad</i> is involved in Providing feedback for monitoring.
15	National Social Assistance Program (NSAP)	District, Block/Intermediate and Village Level <i>Panchayats</i> and urban local government institutions should play a vital role in creating awareness among the people. Self-Help Groups (SHGs) of the poor also have a critical role to play. At the local level, the <i>Gram Panchayat</i> would implement the programmes. If the <i>Gram Panchayat</i> is found to be small to implement the scheme, the State may entrust the task to the Intermediate <i>Panchayat</i> . In such cases, <i>Gram Panchayats</i> should be given clear roles in selection of beneficiaries and in supervision and	Every State shall designate "Sanctioning Authority" at the appropriate level – Block level. After receipt of applications which are verified and recommended by the <i>Gram Sabha</i> / Ward Committee / Area Sabha, the Sanctioning Authority will convey approval to the applicant in the form of a Sanction Order with a copy to the <i>Gram Panchayat</i> concerned.	At the district level the implementation of the scheme should be entrusted to <i>Zilla Parishad</i> or its equivalent. Efficient implementation of the NSAP in accordance with the guidelines and the procedures therein. Giving wide publicity to NSAP and generation of awareness. Convening meetings of the District Level Committee regularly. Monitoring and compiling information about the implementation of the scheme and furnishing it to the State authorities on a quarterly basis, for onward transmission to the Ministry

⁶<https://www.nfsm.gov.in/Guidelines/NFSM12102018.pdf> (Page- 47,48,49)

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<p>monitoring. Disseminating information about NSAP regarding procedure for obtaining benefits. In this task, voluntary organisations, SHGs, Aasha workers, Aaganwadi workers etc. can be involved actively. Periodic reviews, discussions should be held in Gram Sabha/ Ward level meetings. Wherever SHGs of NULM or NRLM are in existence, they should be actively involved in identification of beneficiaries. The Gram Panchayats / Municipalities should play an active role in the identification of the beneficiaries under all the schemes of NSAP. Monitoring and necessary follow-up in sanctions and disbursement. The Gram Panchayats / Municipalities shall report every case of death of a pensioner to the designated Sanctioning Authority. Cases of mistaken / false identity should also be reported immediately for corrective action</p>		
16	Rashtriya Krishi Vikas Yojana – Remunerative Approaches for Agriculture and Allied Sector Rejuvenation (RKVY – RAFTAAR)	<p>Village Agriculture Planning Unit (VAPU) may be associated in identifying clusters/ selection of beneficiaries. Will be associated in selection of beneficiaries based on cluster approach (however, there should not be any repeat beneficiary year after year in RKVY-RAFTAAR. Social audit shall be done at Gram Sabha level.</p>	<p>Block/Taluka Agriculture Planning Unit (BAPU/ TAPU) may be associated in providing inputs for DAP. Will be associated in selection of locations/villages implementation agencies. Monitoring progress of RKVY-RAFTAAR interventions and providing feedback for DAPs.</p>	<p>Districts Agriculture Planning Unit (DAPU) may be actively associated in formulation of Comprehensive District Agriculture Plans. Will be associated in selection of site/ location of projects in consultation with implementing agencies. Quarterly review meetings for monitoring progress of RKVY-RAFTAAR projects in the district, providing feedback for policy formulation and planning.</p>
17	Mid -Day -Meal (MDM)⁷	<ul style="list-style-type: none"> The MDM should contain adequate nutrients and should be, palatable, hygienic and operationally feasible. Purchase of branded products and that are of AGMARK quality, use of double fortified salt, use of products before the expiry date etc., should be followed. Inspection of raw material used for cooking before the starting of cooking and ensure that they are replaced if any defect is found. Closely monitor the cooking Ensure students wash hands before and after eating food. 	<ul style="list-style-type: none"> Allocation and distribution of food grain sanctions to different schools. Food menu Block Level Steering–cum–Monitoring Committee Prepare indicative menu considering the food items that are locally available and culturally acceptable by the people. Ensure that all the schools follow food menu circulated by State Nodal Department/ District nodal department. Ensure use of double fortified salt, fortified wheat/rice and edible oil. Identification of agency for cooking/supply 	

⁷Mid-Day Meal Scheme Manual accessed from <https://darpg.gov.in/sites/default/files/Mid%20Day%20Meal%20Scheme.pdf>

S. No.	Government Schemes	<i>Gram Panchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
		<ul style="list-style-type: none"> • Ensure that eating of MDM is completed within the time. • After the MDM, the premises where food is served and cooked should be cleaned properly. • Ensure cleanliness and hygiene in the toilets of the school premise • Ensure proper firefighting systems are in place and schools are well equipped with functional fire extinguishers. • Check the regularity and wholesomeness of the MDM served. • Cleanliness in cooking and serving of MDM. • Timeliness in procurement of good quality ingredients, fuel etc. • Check regularity and wholesomeness of the MDM served • Cleanliness in cooking and serving of MDM. • Timeliness in procurement of good quality ingredients, fuel etc. 	<p>of cooked MDM Block Level Steering-cum-Monitoring Committee</p> <ul style="list-style-type: none"> • Ensure selection of agency for cooking/supply of MDM as per the guidelines of GoI and State. • Notice to the agency for termination in case of any issue reported from school or reporting to the District authority for further action. • School-wise food grains allocations need to be prepared. Unutilised food grains with the schools should be accounted for while allocation of food grains. • Coordination with different agencies for lifting of food grains and transportation to the school. • Ensure transfer of food grains to schools without any quantity and quality issues. • Conduct meeting in first week of every month to review the previous month scheme implementation and ensure proper implementation with regards to food grains and funds. District Manual –Mid-Day Meal (MDM) Scheme. • If MDM could not be provided for any student/ students on any school day, the students are entitled for food security allowance. This allowance should be paid as per the notification released by the Ministry 30.09.2015. • Ensure compliance with the guidelines issued by GoI regarding food quality, safety and hygiene • Regular meeting of stakeholders and reiterating importance of safety and hygiene aspects and ensure onward training of School Management Committee (SMC) members/ Cook cum Helper. Distribution of relevant documents of dos and don'ts. Testing of food and water samples Block Nodal Officer • Ensure that the food samples are collected across the schools in Block/Taluk. Information Education and Communication (IEC) 	<ul style="list-style-type: none"> • Provide guidance in preparation of food menu considering the health and nutritional interventions. Identification of agency for cooking/ supply of cooked MDM. • Provide administrative support in identification of agency for cooking/supply of MDM. • Forward the schedule for lifting of food grains to Food Corporation of India (FCI)/ Public Distribution System (PDS) and ensure compliance accordingly. • Ensure food grains should be of good quality and in any case should not be less than Fair Average Quality (FAQ). • Arrange joint inspection of food grains by a team consisting official of FCI/ PDS and the nominee of the Collector and/Chief Executive Officer, District <i>Panchayat</i> and confirm that they are of FAQ. Samples collected should be sealed and attested with a signature and preserved. • If any quality issues are reported by Block and <i>Panchayat</i> level officials, the food grains can be returned and replaced with the quality of food grains suggested under MDM • Report issues in food grains to Nodal Officer of FCI/PDS in the State. • Ensure availability of sufficient food grains stock. • Conduct monthly meeting with FCI/PDS regarding lifting of food grains and payments. • Where possible a separate packing and stamping for food grains served under MDM may be adopted. • Identification of transport agency for transfer of food grains from FCI/PDS godown to school as may be the case. • Entrust the transportation of food grains to District/ Taluk <i>Panchayats</i> for different Districts/Taluks or a group of Districts/Taluks together.

S. No.	Government Schemes	<i>Gram Panchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
			<p>Campaign Block Level Steering-cum-Monitoring Committee</p> <ul style="list-style-type: none"> • Awareness programmes should be conducted at different levels about importance of MDM, balanced and nutritious meal, safety and hygiene, community participation etc • Take active participation in Grama Sabha meetings, child enrolment camps, etc., and promote MDM. Kitchen-cum-store Block Nodal Officer • Follow-up on progress of kitchen-cum-store construction and reporting to District authorities. Community involvement Block Nodal Officer • Provide support to District authority in community participation. Health and Medical related interventions Block Nodal Officer • Coordination with PHC/CHC for health related programmes. • Ensure health check-up of all the children in schools is carried out. • Ensure children receive Iron Folic Acid tablets every week. • Ensure training of school teacher on basic screening of health condition of child in coordination with medical department. • Taste food whenever inspection to school is undertaken. • Ensure that school authorities properly maintain the details of tasting in the register. Emergency Medical Plan and Preparedness • Necessary steps to be taken to avoid any untoward incident in schools • Ensure that all schools follow instructions issued for linkages with District Manual –Mid-Day Meal (MDM) Scheme 14 Role Responsibilities Primary Health Centre/ Community Health Centre / District Hospital to ensure early treatment of the children if any untoward incident occurs. 	<ul style="list-style-type: none"> • Suitable grievance mechanism for resolving weight and quantity related issues. • Designate a Nodal Officer to process the bills of FCI/PDS. • Processing of payments of FCI/PDS within 20 days of receipt of bill. • Monthly meeting between FCI District Manager and concerned officials to resolve issues relating to food grains quality and payment. • Timely issue of circulars on dos and don'ts like use of vegetables as per the season, reiteration of health and safety measures, etc. • Undertake random inspection of schools on hygiene aspects along with District Level Officers. • Awareness programmes about importance of MDM, quantity served, community participation, etc. • IEC campaigns by way of radio jingles, advertisements, <i>Nukkad Natak, Kalajathas</i>, posters, etc. • Construction of kitchen-cum-store on priority basis & timely release of funds. • Coordination with concerned agencies/programmes for construction of District Manual –Mid-Day Meal (MDM) Scheme. • Complement MDM programme with interventions like micronutrient supplementation and de-worming medication. • Convergence with health programmes & linkages with PHC/Community Health Centre (CHC)/District Hospitals to ensure early treatment of children in case of untoward incident. • Ensure vaccination programmes are undertaken as and when scheduled (Ex: measles, rubella). • Conduct SMC meeting every month to review the Block SMC meeting regarding scheme implementation. • Encourage People participation for conducting Social Audit of MDM Scheme.

S. No.	Government Schemes	<i>Gram Panchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
			<p>Reporting Block Nodal Officer.</p> <ul style="list-style-type: none"> • Coordinate for the information requested by State and District Administration. • Identify persons responsible for maintaining the data regularly. • Consolidate information relating to daily attendance register, no. of children availing MDM, stock books of food grain, cash book etc., at Block level Monitoring and Evaluation Block Level Steering-cum-Monitoring Committee. • Facilitate interaction with all the stakeholders during inspection by District level officers • Follow-up and redressal of complaints received 	<ul style="list-style-type: none"> • Conduct District Level Committee meeting once in a quarter under the Chairmanship of senior most MP of the District and o Discuss progress of the scheme and target achievement, provide suggestions for MDM improvement in consensus with guidelines and review the convergence with other departments. o Circulate minutes of the meeting and action taken note to all the members and upload on the State website of MDM. Reporting • Monitoring the programme implementation and impact assessment. Ensuring that officer of Revenue, Rural Development, Education, WCD, Food, Health, etc., undertake inspection of schools. Tasting of food • Taste food whenever inspection to school is undertaken. • Ensure that school authorities properly maintain the details of tasting in the register. Emergency Medical Plan and Preparedness • Necessary steps to be taken to avoid any untoward incident in Schools. • Issue necessary instructions for linkages with Primary Health Centre/ Community Health Centre / District Hospital to ensure early treatment of the children if any untoward incident occurs. Quality and Safety • Circulate the Food Safety Guidelines prepared and circulated by MHRD. • Issue instructions to follow First in First Out (FIFO) procedure with regard to food items used for preparation of MDM.
18.	Ayushman Bharat⁸	<ul style="list-style-type: none"> • Provide support and supervision to the Primary Health Care team; review service delivery and performance at Health and Wellness Centers (HWCs) through monthly visits. 	<ul style="list-style-type: none"> • Roll out of activities at block level; manage, monitor and support the work on (Central Public Health Centre) CPHC through HWCs. • Undertake gap analysis for infrastructure strengthening 	<ul style="list-style-type: none"> • Roll out of activities at district and blocks; manage, monitor and support the work on CPHC through HWCs in consultation with state team. • Support the state team in selection, training and posting

⁸https://nhm.gov.in/New_Updates_2018/NHM_Components/Health_System_Stregthening/Comprehensive_primary_health_care/letter/Operational_Guidelines_For_CPHC.pdf

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<ul style="list-style-type: none"> Support the primary health care team at Health and Wellness Centers – Sub-Health Centers Ensure continuum of care for patients as per care pathways that Ensure registration of all the people of <i>Gram Panchayat</i> of Ayushman Bharat Health Card. Ensure timely submission of updated monthly reports and records for programme monitoring and strategic planning; Utilize records to undertake population-based analytics, and planning of activities for the Primary Health Care team. Assess the performance of Primary Health Care Team at SHC-HWCs on a monthly basis based on the performance monitoring criteria shared by state National Health Mission (NHM). Ensure regular supply and sufficient stocks of medicines, equipment and reagents at the PHC and at all the SHC-HWCs as per Indian Public Health standard (IPHS) and national list of essential medicine (NLEM). Apart from the Medicines listed in the Essential List of SHCs, a PHC Medical Officer should ensure availability of adequate stocks of the medicines that can be dispensed by MLHPs. 	<p>and ensure supplies and adequate stocks of requisite medicines, clinical and laboratory equipment, reagents and other consumables at the SHC-HWCs and the referral PHCs.</p> <ul style="list-style-type: none"> Undertake field visits to address challenges in project implementation and appraise District/State Nodal Officer on progress. Coordinate and prepare an action plan for annual Performance Improvement Plan (PIP) and ensure timely submission of utilization certificates. Coordinate with Primary Health Center (PHC) Medical Officers (MOs), Block Program Managers (BPMs) and MLHPs to gather service delivery data and generate block and facility wise analytical reports. z Submit monthly and quarterly reports in prescribed format to State Nodal Officer. Implement mechanisms of assess performance-based incentives to MLHPs and team based incentives to other Primary Health Care Team. Coordinate with <i>Zilla Panchayat and Gram Panchayats / Urban Local Bodies</i> in ensuring IEC for awareness about HWCs, CPHC. Ensure periodic review meeting with the Primary Health Care Teams at the primary health center (PHCs) or sub-health center (SHCs). 	<ul style="list-style-type: none"> of Mid-level Health Providers (MLHPs); and ensure timely release of salaries of MLHPs and other staff engaged in delivery of CPHC services. Comprehensive Primary Health Care through Health and Wellness Centers. Track mechanisms of enabling performance-based incentives to MLHPs and team-based incentives to Primary Health Care Team. Coordinate for collection of utilization certificates and furnish reports on release of funds to the district to support preparation of PIP. Regular monitoring of service delivery, strengths, gaps and fund utilization; Identify evolving best practices under central public health center (CPHC). Coordinate with PHC MOs, BPMs and MLHPs to gather service delivery data and generate district, block and facility wise analytical reports Systematic documentation, analysis and submission of reports in supervision of Technical Agency to State level. Disseminate and facilitate implementation of guidelines and ensure streamlined supply chain logistics.
19.	Beti Bachao-Beti Padhao (BBBP)⁹	<ul style="list-style-type: none"> Organize special <i>Gram Sabha</i> every quarter and discuss about child sex ratio (CSR) and impact of having lower number of women on public order and wellbeing of adults. Setup Anganwadi Centres (AWC) monitoring committee with female ward member as Chairperson to monitor pregnant women registration, birth, immunization etc. and she should report the findings at <i>Gram Panchayat</i> meeting. 	<ul style="list-style-type: none"> Identify and recommend individual/ Clinical Support Officer (CSO) for Rajya Sanman or Zila Sanman award. Organize annual event to felicitate best <i>Panchayat/</i> frontline worker. Encourage meritorious girl in the field of academics/sports/culture/social work and felicitate them on National Girl Child Day/International Women's Days/Independence day/Republic Day etc. 	<ul style="list-style-type: none"> Create Balika Manch to encourage participation of girls in schools. Activate SMC. Campaign to re-enrol dropout girls in primary/secondary schools. Construction of toilets where they are not available and make dysfunctional toilets functional in all elementary and secondary schools of the District. Construction of Kasturba Gandhi Balika Vidyalayas (KGBV) and hostels for girls

⁹<https://darpg.gov.in/sites/default/files/Beti%20Bachao%20Beti%20Padhao.pdf>

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<ul style="list-style-type: none"> • Identify women volunteers and ensure that they inform pregnant women to report at AWC after first month and see that they does not go for sex determination test. • Keep a watch on the clinics and if any case is detected, report to the Police and District Magistrate. • Report to the Police about agents who are facilitating women in sex determination test and their names should be announced in the <i>Gram Sabha</i> and Mahila Sabha • Identify community watch groups for implementation and monitoring • Ensure that the data of birth registrations and sex ratio at birth are timely updated and reported. 	<ul style="list-style-type: none"> • Ensure monthly meeting of Village Health Sanitation & Nutrition Committee (VHSNC). • Display of guddi gudda boards in prominent places (<i>Panchayat Offices/ Tehsil/Hospital</i>) and timely updation. • Organize events like Nukkad Natak/Wall Writing/Rally/ Prabhat Pheri/Baby Show) every quarter. • Organize events like sports meet, essay writing and drawing competitions for girls and boys. • Take steps to organize Village Health and Nutrition Days (VHND) and sensitize people about gender and child sex ratio issue. • Encourage and take steps for reversal of son centric rituals and customs. • Celebration of birth of girl child every quarter. • Take pledge/ oath to empower the girl child and enable her education. • Identify local BBBP champions. • Promotion of simple weddings. • Promotion of equal property rights • Celebrate National Girl Child Day and International Women's Day to create awareness about welfare and empowerment of girl child. • Monitor the progress of construction of toilets in the school • Organize Balika Manch programme as per the schedule instructed. • Encourage girls to take part in the Balika Manch program. Involve girls out of school also. • Identification of schools where toilets are not available or dysfunctional. • Encourage and incentivise the girl child. Teachers, AWW, ASHA, <i>Panchayat</i>, Community, Women/youth groups • Participate in the campaign to re-enrol the drop out girls in primary/secondary schools. 	<ul style="list-style-type: none"> of secondary and senior secondary school. • Operationalizing standard guidelines/protocols for girl friendly schools including residential schools and ensuring its implementation. • Promote birth registration and early registration of pregnant women in first trimester. • Ensure conduct of monthly meeting of VHSNC. • Steps to organize VHND and sensitization about gender and child sex ratio issue. • Display of guddi gudda boards¹² in prominent places (<i>Panchayat offices/Tehsil/ hospital</i>) and timely updation. • Organize events like Nukkad Natak/Wall Writing/Rally/ Prabhat Pheri/Baby Show every quarter. • Train Frontline workers (AWW/ASHA) on gender related topics and District level authorities every quarter. • Train Youth/Sabla groups/ Volunteer/ SHG/Mahila Mandals/Nehru Yuva Kendra Sangathan (NYKS) to act as volunteers every quarter. • Train District Appropriate Authority and other functionaries on Pre-Conception and Pre-Natal Diagnostic Techniques (PC & PNDT) Act. • Identify and recommend individual/CSO for Rajya Sanman or Zila Sanman award. • Organize annual event to felicitate best <i>Panchayat/</i> frontline worker. • Encourage meritorious girl in the field of academics/sports/ culture/ social work and felicitate them on National Girl Child Day/International Women's Days/Independence day/Republic Day etc.

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
20.	Deen Dayal Gram Jyoti Yojana¹⁰	<ul style="list-style-type: none"> • <i>Gram Panchayats</i> are responsible for identifying the villages within their jurisdiction that lack adequate power supply or are yet to be electrified. • Once the villages are identified, <i>Gram Panchayats</i> work with the local administration to prioritize them based on various factors such as population density, socio-economic conditions, and accessibility. • They play a crucial role in creating awareness among the villagers about the benefits of the DDUGJY scheme. They mobilize the community to actively participate in the electrification process. • <i>Gram Panchayats</i> facilitate surveys and documentation necessary for the implementation of the scheme. They provide essential data and information regarding the village demographics, existing infrastructure, and power requirements. • <i>Gram Panchayats</i> act as intermediaries between the villagers and the implementing agencies responsible for the electrification work. They coordinate with agencies like state electricity boards, contractors, and government departments to ensure smooth execution of the project. • They monitor the progress of electrification work in their respective villages. They ensure that the implementation is carried out as per the prescribed standards and timelines. • In case of any hurdles or issues arising during the implementation process, <i>Gram Panchayats</i> intervene to resolve them. They may engage with local authorities or escalate the matter to higher levels of administration if required. 	<ul style="list-style-type: none"> • <i>Panchayat Samiti</i> is responsible for coordinating with <i>Gram Panchayats</i> within its jurisdiction to develop a comprehensive plan for the electrification of villages under DDUGJY. This involves identifying priority areas, setting targets, and allocating resources accordingly. • <i>Panchayat Samiti</i> oversees the allocation of funds and resources for the electrification projects. They liaise with higher authorities to secure necessary finances and ensure proper utilization of funds in accordance with the scheme guidelines. • <i>Panchayat Samiti</i> provides technical assistance and expertise to <i>Gram Panchayats</i> in planning and executing electrification projects. They may engage with engineers, consultants, and technical experts to assess the requirements and propose suitable solutions. • <i>Panchayat Samiti</i> monitors the progress of electrification work in various villages within its block. They conduct regular inspections, review reports, and assess the quality of work to ensure compliance with standards and timelines. • <i>Panchayat Samiti</i> facilitates capacity building programs for <i>Gram Panchayat</i> members and local stakeholders involved in the implementation of DDUGJY. This may include training sessions on project management, technical aspects of electrification, and community engagement. • In case of any conflicts or disputes arising during the implementation process, <i>Panchayat Samiti</i> intervenes to resolve them amicably. They may convene meetings, facilitate dialogue, and provide mediation to address grievances and ensure smooth progress. 	<ul style="list-style-type: none"> • <i>Zila Parishad</i> participates in the formulation of policies related to the implementation of DDUGJY at the district level. They collaborate with state-level authorities and other stakeholders to develop strategies and guidelines for the effective execution of the scheme. • <i>Zila Parishad</i> is responsible for allocating financial resources for electrification projects under DDUGJY within the district. They coordinate with higher authorities to secure funding and ensure equitable distribution of resources among various blocks and villages. • <i>Zila Parishad</i> oversees the implementation of DDUGJY across the district. They coordinate with <i>Panchayat Samitis</i>, <i>Gram Panchayats</i>, and other relevant agencies to ensure smooth execution of electrification projects in alignment with the scheme objectives. • <i>Zila Parishad</i> provides technical support and guidance to lower-level <i>Panchayat</i> institutions and implementing agencies involved in electrification projects. They may engage technical experts, engineers, and consultants to assist in project planning, design, and execution. • <i>Zila Parishad</i> monitors the progress of electrification work in various blocks and villages within the district. They conduct regular inspections, review project reports, and assess the quality of implementation to ensure adherence to standards and timelines. • <i>Zila Parishad</i> facilitates capacity building initiatives for local stakeholders involved in DDUGJY implementation. They organize training programs, workshops, and skill development sessions

¹⁰<https://www.ddugjy.gov.in/assets/uploads/1548234273fykio.pdf>

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<ul style="list-style-type: none"> After the electrification is complete, <i>Gram Panchayats</i> are responsible for the maintenance of infrastructure and ensuring the sustainability of power supply in the village. They may organize periodic maintenance checks and address any operational challenges that arise. <i>Gram Panchayats</i> encourage active participation from the community in the management and utilization of electricity. They promote initiatives like forming user groups or committees to oversee the distribution and payment systems, thus fostering a sense of ownership among the villagers. <i>Gram Panchayats</i> are required to maintain records and submit reports regarding the progress and impact of the electrification efforts under DDUGJY. This helps in assessing the effectiveness of the scheme and identifying areas for improvement. 	<ul style="list-style-type: none"> <i>Panchayat Samiti</i> engages with various stakeholders including government agencies, non-governmental organizations, private sector entities, and community-based organizations to foster collaboration and synergy in electrification efforts. <i>Panchayat Samiti</i> maintains comprehensive records and reports regarding the implementation of DDUGJY within its block. They document key milestones, expenditures, and outcomes to facilitate accountability and transparency. <i>Panchayat Samiti</i> serves as a platform for grievance redressal related to electrification projects. They receive complaints from villagers or stakeholders, investigate the issues, and take appropriate actions to address them in a timely manner. <i>Panchayat Samiti</i> promotes sustainable practices in electrification projects, such as the use of renewable energy sources and energy-efficient technologies. They encourage the adoption of eco-friendly solutions to minimize environmental impact and enhance long-term sustainability. 	<p>to enhance the capabilities of <i>Panchayat</i> members, government officials, and community leaders.</p> <ul style="list-style-type: none"> <i>Zila Parishad</i> engages with a wide range of stakeholders including government departments, NGOs, private sector entities, and community organizations to foster collaboration and partnership in electrification efforts. They facilitate dialogue, exchange of ideas, and coordination among various stakeholders. In case of conflicts or disputes arising during the implementation of DDUGJY projects, <i>Zila Parishad</i> intervenes to resolve them through dialogue, mediation, or other appropriate means. They ensure that grievances are addressed promptly to prevent delays or disruptions in project execution. <i>Zila Parishad</i> maintains comprehensive documentation and reporting systems to track the progress and outcomes of electrification projects under DDUGJY. They compile data, prepare reports, and provide regular updates to higher authorities for monitoring and evaluation purposes. <i>Zila Parishad</i> promotes the adoption of sustainable practices in electrification projects, such as the use of renewable energy sources, energy-efficient technologies, and environmentally-friendly approaches. They advocate for the integration of sustainability principles into project planning and implementation to enhance long-term impact and resilience.
21.	Antyodya Anna Yojana (AAY) ¹¹	<ul style="list-style-type: none"> The <i>Gram Sabha</i> meeting at <i>Gram Panchayat</i> level communicated with office of Revenue for the approval of tentative list of eligible families. Once the list of beneficiaries approved by the <i>Gram Sabha</i> 	<ul style="list-style-type: none"> At the Block level, each <i>Panchayat</i> is assigned to an <i>Officer of Revenue</i>, Office of Revenue will prepare a tentative list of the poorest of the poor keeping in view the overall families allotted to the <i>Panchayat</i>. The approved 	<ul style="list-style-type: none"> The process of identification of beneficiary initiated at district level followed by the district collector. DP facilitates the issuance of ration cards to the identified eligible households.

¹¹<https://dfpd.gov.in/Home/GeneralFAQs?language=1>

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		and it will be consolidated at the Block level and then at the District level. Beneficiary list will be approved by state government.	list of beneficiaries in <i>Gram Sabha</i> is consolidated at the Block level.	<ul style="list-style-type: none"> They are advised from time-to-time to review the existing list of AAY families and remove the ineligible households so as to include only the most eligible. State Government or UT administrations identify eligible poor families in the BPL category through research and share the information with the <i>Panchayat</i> and Municipality.
22.	Pashudhan Scheme	<ul style="list-style-type: none"> The selection of the beneficiaries of the selected villages will be done by the concerned <i>Gram Sabha</i>. The list of beneficiaries will be sent to the district by the <i>Gram Sabha</i> of the selected village through the Block Level Committee constituted under state. <i>Gram Panchayats</i> are involved at all stages in the selection of trainee (Maitris) under Rashtriya Gokul Mission. In case of dispute the price fixation would be settled by the <i>Gram Panchayat</i> / BDO under National Livestock Mission.¹² 	<ul style="list-style-type: none"> Block Animal Husbandry Officers in their block regions implement the schemes at grass root level In all the districts, the selection of villages will be done by the Block Level Committee and the Governing Body constituted in the light of the plan wise target, with the co-operation of District Animal Husbandry Officer.¹³ 	<ul style="list-style-type: none"> Monitoring of the schemes is done by District Animal Husbandry Officers in their district areas thereafter at Regional Directorate and Directorate level. Artificial Insemination (AI) Centers are being set up by State with the help of district, Implementing Agency for Cattle Development in Veterinary Hospitals, <i>Panchayat</i> bhawans and other Government buildings to provide AI facilities for the farmers of the district.
23.	Matsaya Yojana	<ul style="list-style-type: none"> <i>Gram Panchayat</i> indicate the total number of fisher population in the village area.¹⁴ 		<ul style="list-style-type: none"> To provide financial assistance to the fish farmers for reclamation of water areas, construction of new ponds, etc. for taking up pisciculture. To earn maximum from fishery and obtain maximum development of public awareness, through training, exhibition, farmers visit, seminar, meetings.¹⁵
24.	Pradhan Mantri Ujjwala Yojana	<ul style="list-style-type: none"> The scheme was announced in the budget speech of 2016 and a budgetary provision of Rs 2000 crore was made in the current financial year with the motive of empowering women at the village level, as this scheme was launched to protect Indian women from 	<ul style="list-style-type: none"> Conduct training programs or sessions for local officials involved in yojana to ensure smooth execution of the yojana. They monitor the progress of the scheme implementation in their respected area and concern about the targets.¹⁶ 	<ul style="list-style-type: none"> Eligible BPL families are identified in consultation with State Governments. They liaise with higher level authorities, such as state government and central ministries to address any challenges during implementation.¹⁷

¹²<https://dahd.nic.in/schemes-programmes>

¹³<https://dahd.nic.in/schemes-programmes>

¹⁴<http://www.dspace.kila.ac.in/bitstream/123456789/377/1/Article-JoPEFF-2016%20Vo.1JBR.pdf>

¹⁵https://dof.gov.in/sites/default/files/2020-07/AnnexureFrameworktostatesUT_0.pdf

¹⁶Pradhan Mantri Ujjwala Yojana | National Portal of India (xn--11b7cb3a6a.xn--h2brj9c)

¹⁷PM Ujjawala Revised ver17 27032023.cdr (pib.gov.in) accessed on 20 February 2024.

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<p>the drudgery and to make their lives healthier.</p> <ul style="list-style-type: none"> LPG Panchayats were envisioned to discuss safe handling of LPG, designed as community meetings as Panchayats served as platforms for LPG consumers to interact with each other, share experiences, and promote mutual learnings. Gram Panchayat help identify eligible beneficiaries within their jurisdiction who actually needs the LPG connection. They conduct campaigns to promote awareness to educate residents about the benefits of the scheme and assist the eligible households in completing the application process of LPG connections and ensure the intended beneficiaries. 	<ul style="list-style-type: none"> The handle grievances and complaints related to yojana at Gram Panchayat level. 	
25.	Janani Suraksha Yojna (JSY) ^{18,19}	<ul style="list-style-type: none"> This Yojna aimed at reducing maternal and neonatal mortality by promoting institutional delivery among poor pregnant women. The Yojana has identified ASHA, the accredited social health activist as an effective link between the Government and poor pregnant women. Gram Panchayat creates awareness about the benefits of institutional deliveries and the services provided under JSY. Identify pregnant women as a beneficiary of the scheme and report or facilitate registration for ANC. Identifying and registering eligible pregnant women under the JSY scheme. Facilitating access to pre-natal and post-natal healthcare services. Ensuring disbursement of cash assistance to the beneficiaries, this is a key component of the scheme. Monitoring and supporting the Accredited Social Health Activists (ASHAs) workers, acting as a link between the government and pregnant women. 	<ul style="list-style-type: none"> Block Panchayat oversees the implementation of JSY across multiple Gram Panchayats within its jurisdiction. It coordinates with various healthcare providers, community health workers, and district health. It organizes training programs for healthcare providers, ASHAs (Accredited Social Health Activists), ANMs (Auxiliary Nurse Midwives), and other health workers to enhance their skills and knowledge related to maternal and child health. 	<ul style="list-style-type: none"> States are divided into two groups, viz. Low Performing States (LPSs) and High Performing States (HPSs). Based on the institutional delivery rate, this categorization is made. State / District should allocate sufficient amount of money (based on the load of deliveries in these institutions) for each of these institutions. This money should be kept in a separate account under the supervision of the Rogi Kalyan Samity. It allocates funds for the implementation of JSY within the district. It prepares budgets, approves expenditure plans, and funds to support maternal healthcare services, including JSY benefits such as cash assistance and transportation support for pregnant women.

¹⁸<https://www.ilo.org/dyn/travail/docs/683/JananiSurakshaYojanaGuidelines/MinistryofHealthandFamilyWelfare.pdf%EF%BF%BD>

¹⁹<https://nhm.gov.in/WriteReadData/l892s/9782713331523438951.pdf>

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
26.	Pradhan Mantri Matru Vandana Yojna ²⁰	<ul style="list-style-type: none"> Addresses any issue or grievances that beneficiaries may have regarding the scheme. <i>Gram Panchayats</i> assist pregnant women in completing the application process for PMMVY. They provide support in filling out the application forms, obtaining necessary documents, and submitting the applications to the relevant authorities. For claiming the instalment, the beneficiary shall submit duly filled-up Form 1-A along with the relevant documents at the AWC/ Village/ Approved health facility.²¹ 	<ul style="list-style-type: none"> In the States where the scheme is being implemented by the Health & Welfare Department (H&FW) Department, the MO, at the Block level shall be the approving authority for payment to be made to the eligible beneficiaries fulfilling the conditionalities of the scheme. He/ She will be responsible for the correctness of the list submitted for payment to the authority initiating payment at the State level. They coordinate with various stakeholders, including healthcare providers, ASHAs (Accredited Social Health Activists), and Anganwadi workers, to ensure the effective execution of the scheme.²² 	<ul style="list-style-type: none"> The PHC/Block, taluka and district level officials have mentioned some necessary changes required in the software for smooth functioning of the Scheme. These are – generate PHC-wise report, option of registration of ASHAs/AWWs at taluka or district level, and the re-registration of eligible women for second pregnancy in case of abortion or infant death occurred during their first pregnancy The Director dealing with the scheme in State/UT will be responsible for the day-to-day implementation of the scheme at the State/UT level. The engagement of contractual staff for the establishment of PMMVY cell (at the State/UT level and district level) shall be done as per State/UT guidelines extant for such category of posts. District <i>Panchayats</i> allocate funds for PMMVY implementation in coordination with the state government and other funding agencies In States where the scheme is being implemented by the Department of Women & Child Development/ Social Welfare, Child Development Project Officer (CDPO), Anganwadi services shall be the approving authority for payment to be made to the eligible beneficiaries fulfilling the conditionalities of the scheme. He/ She will be responsible for the correctness of the list submitted for payment to the authority initiating payment at the State/UT level.
27.	National Biogas and Manure Management Programme (NBMMP) ²³	<ul style="list-style-type: none"> <i>Gram Panchayats</i> identify potential beneficiaries for the installation of biogas plants within their jurisdiction. They assess the suitability of households, farms, 	<ul style="list-style-type: none"> <i>Block Panchayats</i> provide technical assistance and training to <i>Gram Panchayats</i> and beneficiaries on the installation, operation, and maintenance of biogas plants. 	<ul style="list-style-type: none"> District <i>Panchayats</i> formulate guidelines for the effective implementation of NBMMP at the district level. They coordinate with various stakeholders, including

²⁰<https://wcd.nic.in/sites/default/files/PMMVY%20Scheme%20Implemetation%20Guidelines%20.0.pdf> accessed guidelines on 20 February 2024

²¹https://wcd.nic.in/sites/default/files/PMMVY%20Portal%202.0_User%20Manual%20%281%29_compressed%20%281%29.pdf accessed guidelines on 20 February 2024

²²ibid

²³https://cag.gov.in/uploads/download_audit_report/2015/Union_Civil_Performance_Renewable_Energy_Report_34_2015_chap_8.pdf accessed guidelines on 20 February 2024

S. No.	Government Schemes	Gram Panchayat	Block Panchayat	District Panchayat
		<p>or community institutions for setting up biogas units based on factors such as the availability of organic waste, land, and water resources.</p> <ul style="list-style-type: none"> They organize community meetings, and awareness to educate villagers about the program and its advantages in terms of clean energy production and waste management. 	<ul style="list-style-type: none"> <i>Block Panchayats</i> also evaluate the impact of biogas plants on energy access, waste management, and agricultural productivity in the region. Replaces fuels that are currently used for domestic energy needs such as firewood or kerosene. 	<p>government departments, financial institutions, and NGOs, to streamline program implementation with broader development objectives.</p> <ul style="list-style-type: none"> The State Nodal Agency had to select at least two villages each month to determine the status of the biogas plant earlier set up. Some State specific audit findings are given below.

Source: Author's compilation from the central government schemes.

under these schemes. The study team asked the State governments, through the questionnaire, on the actual involvement of *Panchayats*, of various rungs, in important Union and State government schemes and the expenditure incurred on each scheme in a year. Most of the States have not furnished data with respect to the expenditure. However, a few States and a UT provided expenditure details of the scheme, this includes a) Assam (for seven Union government schemes); b) Gujarat (only for State government schemes); c) Haryana (only for two Union government schemes); d) Karnataka (for thirteen Union Government schemes and three State government schemes); e) Ladakh (for twelve schemes); f) Maharashtra (for thirteen Union government schemes); g) Meghalaya (for three Union Government schemes); h) Tripura (only for one Union Government scheme and three State Government schemes) and i) Uttar Pradesh (for two Union Government schemes). The States have also shown the involvement of rungs of Panchayat against each scheme. The prominent among them are the State of Tamil Nadu, followed by Rajasthan, Odisha and Madhya Pradesh.

The design of these programs, particularly the structure and procedures prescribed for implementation at the district level and below has important implications for the roles and functioning of *Panchayats*. In this connection, our observations on a few States are given below:

- In Andhra Pradesh, *Panchayats* at District, Block and village level have

been involved in the implementation of schemes including Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), Pradhan Mantri Krishi Sinchai Yojana (PMKSY), Swatch Bharat Mission Gramin (SBM-G), Integrated Child Development Services (ICDS), National e-Governance Programme (NeGP) and Mission Antyodaya.

- In Bihar, *Panchayats* at all levels have been involved in the implementation of schemes including National Social Assistance Program (NSAP), Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), Pradhan Mantari Gram Sadak Yojana (PMGSY), Pradhan Mantri Krishi Sinchai Yojana (PMKSY), National Rural Health Mission (NRHM), National Programme of Mid-Day Meal in Schools etc.
- In Gujarat, *Panchayats* at three levels have been involved in the implementation of schemes including Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), Scheme(s) for Development of Scheduled Castes, Scheme(s) for Development of Scheduled Tribes, Pradhan Mantri Krishi Sinchai Yojana (PMKSY), National Rural Health Mission (NRHM), National Programme of Mid-Day Meal in Schools etc.

- In Karnataka, all levels of *Panchayats* have been involved in the implementation of schemes including National Social Assistance Program (NSAP), Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), Pradhan Mantri Krishi Sinchai Yojana (PMKSY), Green Revolution-Krishonnatti Yojana, White Revolution-Rashtriya Pashudhan Vikas Yojana, Blue Revolution(Integrated Development of Fisheries), Pradhan Mantri Awas Yojana-Gramin (PMAY-G), National Rural Health Mission (NRHM), National Programme of Mid-Day Meal in Schools etc.
- In Madhya Pradesh, the three rungs of *Panchayats* are entrusted with the ground-level implementation of many centrally and state-sponsored schemes. Implementing Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), *Nirmal Bharat Abhiyan*, *Indira Aawas Yojana*, *Antodaya Anna Yojana*, *Panch Parameshwar Yojana* emerges as the most significant with *Gram Panchayats*. Mission *Antyodaya* is a framework of convergence and accountability with an objective to converge various schemes of government with *Gram Panchayats* at grassroots level for effective use of human and financial resources to ensure a sustainable livelihood.
- In Maharashtra, *Panchayats* at three levels have been involved in the implementation of schemes including Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), National Rural Health Mission (NRHM), *Swachh Bharat Mission-Gramin* (SBM-G), Integrated Child Development Services (ICDS), *Deendayal Antyodaya Yojana-National Rural Livelihood Mission* (DAY-NRLM), National Mission for Sustainable Agriculture (NMSA) etc.
- In Odisha, all three levels of *Panchayats* have been involved in the implementation of schemes including Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), *Pradhan Mantri Gram Sadak Yojana* (PMGSY), National Rural Health Mission (NRHM) etc.
- In Tamil Nadu, all three rungs of *Panchayats* have been involved in the implementation of Union and State government schemes. The focus of these schemes in Tamil Nadu is economic growth with social justice and improvement in the living standards of the rural population, by providing adequate and quality services efficiently. *Panchayats* in Tamil Nadu have been involved in the schemes like, National Social Assistance Program (NSAP), Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), Scheme (s) for Development of Scheduled Castes, Green Revolution-Krishonnatti Yojana, White Revolution- *Rashtriya Pashudhan Vikas Yojana*, Blue Revolution (Integrated Development of Fisheries), Pradhan Mantri Awas Yojana-Gramin (PMAY-G), etc.
- In Uttar Pradesh, *Panchayats* at District, Block, and village level have been involved in various schemes of the centre as well as of the State. *Panchayats* in UP are involved in National Social Assistance Program (NSAP), Mahatma Gandhi National Rural Employment Guarantee Programme (MGNEGP), Pradhan Mantri Awas Yojana-Gramin (PMAY-G), National Rural Drinking Water Mission (NRDWM), National Rural Health Mission (NRHM), *Swachh Bharat Mission-Gramin* (SBM-G), *Deendayal Antyodaya Yojana-National Rural Livelihood Mission* (DAY-NRLM) etc.
- In West Bengal, *Panchayats* at all levels have been involved in the implementation of various schemes of the centre as well

as of the State. *Panchayats* in West Bengal are involved in National Social Assistance Program (NSAP), Mahatma Gandhi National Rural Employment Guarantee Programme (MGNREGP), *Pradhan Mantri Awas Yojana-Gramin*

(PMAY-G), National Rural Drinking Water Mission (NRDWM), National Rural Health Mission (NRHM), *Swachh Bharat* Mission-Gramin (SBM-G), National Programme of Mid-Day Meal in Schools etc.

Chapter 6

Panchayat Finances

Article 243 G stipulates, as mentioned in the previous chapter, a State to endow *Panchayats* with such powers and authority necessary to enable them to function as institutions of self-governments. These units are expected to render public services on local subjects including those listed in the Eleventh Schedule of the Constitution. The subsequent article – 243 H envisages the State to devolve concomitant finances through assignment of taxes and non-taxes.

In addition, Article 243 I provides for the constitution of state finance commission (SFC) after every five years to transfer resources from the State kitty to *Panchayats* in the form of devolution, grants – both conditional and unconditional, and assignment of tax and non-tax handles. It was envisaged that the recommendations of SFC could generate stress on the State finances, hence, the Union Finance Commission (UFC) is mandated under Article 280 (3)b to suggest measures to augment the consolidated fund of States to supplement the resources of the *Panchayats* on the basis of SFC recommendations. This sub-clause was inserted in Article 280, meant for the UFC, through the 73rd Constitutional Amendment Act. So far, the 10th, the 11th, the 12th, the 13th, the 14th, and the 15th UFC have made recommendations and allocated grants to *Panchayats*.

Panchayat Finances

Panchayat finances consist of the following: a) own revenues, b) borrowings, c) vertical schemes of the Union and State governments, d) grants from States through the SFC, and e) grants from central government through the UFC.

6.1 Own Revenues: Empowerment of *Panchayats* to Impose and Collect Revenue

The former Union Minister of State for Rural Development, Shri G Venkat Swamy, while introducing the Constitution (73rd Amendment) Bill in the Parliament said, inter alia, the following:

“Constitution (Seventy-third) Amendment cast a duty on the centre as well as the states to establish and nourish the village Panchayats so as to make them effective self-governing institutions.... We feel that unless the Panchayats are provided with adequate financial strength, it will be impossible for them to grow in stature”.

Therefore, in order to enhance the financial empowerment of *Panchayats*, a number of constitutional provisions have been incorporated, namely, Article 243H, Article 280(3) (bb), and Article 243-I.

As mentioned earlier, Article 243H empowers State Legislatures to enact laws authorizing *Panchayats* to impose and collect taxes, duties, tolls, and fees. *Panchayats* can be assigned such fiscal responsibilities subject to defined conditions, including limits. Additionally, the legislation can provide grants-in-aid from the State's consolidated fund, and *Panchayats* can establish their own funds.

Article 280(3) (bb) mandates the Union Finance Commission to recommend measures to the President for augmenting a State's Consolidated Fund. This is envisioned to supplement the financial resources of *Panchayats* in the State based on recommendations from the State Finance Commission.

Article 243-I outlines that the Governor must constitute a State Finance Commission every five years. This commission reviews the financial status of *Panchayats* and advises the Governor on:

- principles governing the distribution between the state and *Panchayats* of the net proceeds of taxes, duties, tolls, and fees levied by the state, which may be divided between them and the allocation between the *Panchayats* at all levels of their respective shares of such proceeds;

the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, *Panchayats*, and the grants-in-aid to the *Panchayats* from the consolidated fund of the state;

- the measures needed to improve the financial position of the *Panchayats*; and
- any other matter referred to the commission by the Governor in the interests of sound finance of the *Panchayats*.

These provisions collectively aim to make *Panchayats* self-reliant, dynamic institutions of local self-government, empowering them to efficiently deliver social justice and civic services and contribute to strengthening the rural economy.

It is a general perception that *Panchayats* are financially and technically under-equipped to perform even the core functions, much less the welfare functions and other economic functions related to agriculture and industries (see Box 2 in the previous chapter). Hence, many of the core functions that traditionally belong to *Panchayats*—drinking water, rural roads, street lighting, sanitation, primary health, and so forth—have not been transferred fully in some States; they are being performed by the line departments of the State government or the parallel parastatals.

Ideally, the assignment of taxes to *Panchayats* can be broadly associated with the tasks devolved to them. It may be noted that certain basic local functions do exist in the jurisdiction of *Panchayats* and demand significant funds. Own revenue covers hardly five to ten percent of total *Panchayats*' expenditure. Since, *Panchayat* is a state subject, *de-jure* assignment of taxes to *Panchayats* varies across States. The way taxes and non-taxes are levied also differs considerably in States. However, property tax remains the mainstay of the own source revenue. The property tax has been assigned to local governments including *Panchayats* in the States of Andhra Pradesh, Assam, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Puducherry, Rajasthan, Tamil

Nadu, Telangana, Uttar Pradesh, and West Bengal and the UT of Andaman & Nicobar Islands among all the States and UTs. It is important to note that it remains the major source of own tax revenue for most *Panchayats*. However, this tax remains inelastic because of inefficient administration in its collection. Its assessment is based on the annual rental value of taxation and its associated evil: under declaration of rentals.

After own-source revenues, assigned revenues are the most efficient in the dispensation to *Panchayats*. Such revenues are levied and collected by the State government and are passed on to *Panchayats* for their use. Some States deduct collection charges. The practices in assigning revenue are marked by large interstate variation. However, typical examples of assigned revenue are the surcharge on stamp duty, professional tax, and entertainment tax. In many States, these taxes form part of the own-source revenue of *Panchayats*.

The entertainment tax stands assigned to the *Panchayats* in Arunachal Pradesh, Assam, Chhattisgarh, Dadra and Nagar Haveli & Daman & Diu, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Puducherry, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, and West Bengal. Most States have also authorized the *Panchayats* to collect land cess/land tax. *Panchayats* in a number of States including Andhra Pradesh, Bihar, Gujarat, Karnataka, Odisha, Tamil Nadu and Uttar Pradesh also collect vehicle tax.

Tax on goods sold in market, haat, fair and on vehicles drawn by animals, trade and callings tax, toll tax, lighting rate, water rate are the other taxes which have been assigned to the *Panchayats* in most States.

Table 6.1 shows, in one row titled '*De jure*', a variety of taxes that have been devolved at different rungs of *Panchayats* in States and UTs, and the row namely '*De facto*' reveals the actual collection by *Panchayats* of the devolved tax and non-tax handles. These two rows also reveal as to which level of *Panchayats*, singularly or jointly is/are involved in the activity. In these rows, 'V' denotes *Village Panchayat* and 'I' and 'D' refer to Intermediate and District *Panchayat* respectively.

Table 6.1: Tax Levied by States for different Subjects

States	TAX LEVIED/ APPROPRIATED BY																											
	TRADE/CALING/ PROFESSION	HOUSE/ PROPERTY	LAND/BUILDING CESS	AGRICULTURE LAND	DUTY ON TRANSFER OF PROPERTY	ADDITIONAL STAMP DUTY	CESS ON LAND REVENUE	CONSERVANCY RATE	LIGHTING RATE	WATER RATE	DRAINAGE RATE	CESS ON LAND REVENUE OR SURCHARGE	ENTERTAINMENT	PILGRIM	ADVERTISEMENTS	EDUCATION CESS	TOLLS	SALE OF GOODS	SHOPS AND SERVICES	SALE ON FIREWOOD/ SLAUGHTER HOUSES	SHOPS AND SERVICES	VEHICLE	ANIMAL	COMMUNITY CIVIC SERVICES/WORKS	TAX IMPOSED BY VILLAGE PANCHAYAT	GRAZING CATTLE		
General Category States																												
Andhra	De-jure	V	V, I, D	V	V, I, D	V	V, I	V	V	V	V	V, I			V		V	V				V, D					I	
	De-facto	V	V, I, D		V, I, D	V	V, I	V	V	V	V	V, I			V		I, D						V					I
Bihar	De-jure	V, D							V, I, D									I, D				V, I, D						
	De-facto																											
Chhattisgarh	De-jure	V							V	V			V									V, I		V				V
	De-facto	V		V	V				V	V			V									V						V
Goa	De-jure	V		V					V	V			V									V						V
	De-facto	V		V					V	V			V									V						V
Gujarat	De-jure	D	V	V	I		V	V	V	V		V	V			I	V				V	V	V				I, D	V
	De-facto	D	V	V	I		V	V	V	V		V	V			I	V				V	V	V				I, D	V
Haryana	De-jure		V	V	V	I				V, I							I	I			V		V					
	De-facto			V**																								
Jharkhand	De-jure	V							V, I, D	V, I, D							D						V, I					
	De-facto																											
Karnataka	De-jure	V	V		V					V			V									V						
	De-facto	V	V		V					V			V									V						
Kerala	De-jure	V	V	V			V	V	V	V		V	V										V	V				V
	De-facto	V	V	V			V	V	V	V		V	V										V	V				V
Madhya Pradesh	De-jure	V			I		V	V	V			V	I									V	V					V
	De-facto	V			I		V	V	V			V	I									V	V					V
Maharashtra	De-jure	V			D				V	V, I, D				V								V	V					V
	De-facto	V			D				V	V, I, D				V								V	V					V

(contd.)

States	TAX LEVIED/ APPROPRIATED BY																										
	TRADE/CALING/ PROFESSION	HOUSE/PROPERTY	LAND/BUILDING CESS	AGRICULTURE LAND	DUTY ON TRANSFER OF PROPERTY	ADDITIONAL STAMP DUTY	CESS ON LAND REVENUE	CONSERVANCY RATE	LIGHTING RATE	WATER RATE	DRAINAGE RATE	CESS ON LAND REVENUE OR SURCHARGE	ENTERTAINMENT	PILGRIM	ADVERTISEMENTS	EDUCATION CESS	TOLLS	SALE OF GOODS	SHOPS AND SERVICES	SALE ON FIREWOOD/ SLAUGHTER HOUSES	SHOPS AND SERVICES	VEHICLE	ANIMAL	COMMUNITY CIVIC SERVICES/WORKS	TAX IMPOSED BY VILLAGE PANCHAYAT	GRAZING CATTLE	
Odisha	De-jure	V						V	V	V	V			V								V		V		V	
	De-facto																										
Punjab	De-jure	V																									
	De-facto																										
Rajasthan	De-jure	D	V					V	V,I,D	V,I,D	V	V	V									V					
	De-facto		V																								
Tamil Nadu	De-jure	V	V		V		V	V	V,I,D	V	V		V													I,D	
	De-facto	V	V		V		V	V	V,I,D	V	V		V													I,D	
Telangana	De-jure		V		V																						
	De-facto		V		V																						
Uttar Pradesh	De-jure	D	D	V,D			V		I				V									V	V				
	De-facto	D	D																							D	
West Bengal	De-jure	V	V,I,D		V	V		V	V,D	V,I,D			V										V,I,D				
	De-facto	V	V,I,D	V		V	V	V	V,D	V,I,D			V										V,I,D	V,I,D			
Northeastern/ Hilly Area States																											
Arunachal Pradesh	De-jure	V	V	V		V			V	V			V														
	De-facto	V	V	V		V			V	V			V														
Assam	De-jure	V,I	V			V	I	V	V,D	V,I,D		I	V	V								V					V
	De-facto																										
Himachal Pradesh	De-jure	V	V	V		V	V		V	V		V										V					
	De-facto		V																								
Manipur	De-jure	V	V					V	V,I,D	V,I,D		V	V									V,I,D	V,I,D			V,I,D	
	De-facto	V	V					V	V,I,D	V,I,D		V	V									V,I,D	V,I,D			V,I,D	
Sikkim	De-jure									V	V		V													V	V
	De-facto									V	V		V													V	V

(contd.)

(contd. Table 6.1)

States	TAX LEVIED/ APPROPRIATED BY																										
	TRADE/CALING/ PROFESSION	HOUSE/PROPERTY	LAND/BUILDING CESS	AGRICULTURE LAND	DUTY ON TRANSFER OF PROPERTY	ADDITIONAL STAMP DUTY	CESS ON LAND REVENUE	CONSERVANCY RATE	LIGHTING RATE	WATER RATE	DRAINAGE RATE	CESS ON LAND REVENUE OR SURCHARGE	ENTERTAINMENT	PILGRIM	ADVERTISEMENTS	EDUCATION CESS	TOLLS	SALE OF GOODS	SHOPS AND SERVICES	SALE ON FIREWOOD/ SLAUGHTER HOUSES	SHOPS AND SERVICES	VEHICLE	ANIMAL	COMMUNITY CIVIC SERVICES/WORKS	TAX IMPOSED BY VILLAGE PANCHAYAT	GRAZING CATTLE	
Tripura	De-jure	V	V	V	V			V	V,I,D	V,I,D		V	V			V,I,D	V,I,D					V,I,D	V				
	De-facto	V	V	V	V			V	V	V		V	V			V	V					V	V				
	De-jure																										
	De-facto																										
Union Territories																											
Andaman & Nicobar	De-jure	V,D		V,D				D	I	I			V									V					V
	De-facto																										
Dadra & Nagar Haveli	De-jure	V	V						V,D		V,D	V	V									V					V,D
	De-facto	V	V						V,D		V,D	V	V									V					V,D
Daman And Diu	De-jure	V	V	V	V				V,D		V,D	V	V					V				V					V,D
	De-facto	V	V	V	V				V,D		V,D	V	V					V				V					V,D
Jammu And Kashmir	De-jure	V																				V					V
	De-facto																										
Ladakh	De-jure																										
	De-facto																										
Lakshadweep	De-jure								V		V	V	V														
	De-facto								V		V	V	V														
Puducherry	De-jure	V	V		V					V			V,D					V				V					V
	De-facto	V	V		V					V			V,D					V				V					V

Source: Updated from Alok (2006) based on State Acts and information received from States/UTs.
 Note: * Dadra and Nagar Haveli & Daman & Diu are same UTs but different acts are governing each Union Territory;
 ** Land cess in Haryana is referred to as Chulha Tax. It is partially being collected by Gram Panchayats.
 \$ Panchayats are not operational in Chandigarh and NCT of Delhi.

Table 6.2: List of State Acts

State	Acts
Andhra Pradesh	Andhra Pradesh <i>Panchayat</i> Act, 1994
	Andhra Pradesh District Boards Act, 1920
	Andhra Pradesh (Andhra Area) Commercial Crops Markets Act, 1933
	Andhra Pradesh (Andhra Area) Public Health Act, 1939 (Act III of 1939)
	Andhra Pradesh Entertainment Tax Act, 1939
	Andhra Pradesh Water Tax Act, 1988
Arunachal Pradesh	Arunachal Pradesh <i>Panchayat</i> Raj Act, 1997
Assam	Assam <i>Panchayat</i> Act, 1994
Bihar	Bihar <i>Panchayat</i> Raj Act, 2006
Chhattisgarh	The Chhattisgarh <i>Panchayati</i> Raj Avam Garam Swaraj Abhiniyam, 1993
Goa	Goa <i>Panchayat</i> Raj Act, 1994
Gujarat	Gujarat <i>Panchayat</i> Act, 1961
Haryana	Haryana <i>Panchayat</i> Raj Act, 1994
Himachal Pradesh	Himachal Pradesh <i>Panchayat</i> Raj Act, 1994
Jharkhand	Jharkhand <i>Panchayat</i> Raj Act, 2001
Karnataka	Karnataka <i>Panchayat</i> Raj Act, 1994
Kerala	Kerala <i>Panchayat</i> Raj Act, 1994
Madhya Pradesh	Madhya Pradesh <i>Panchayat</i> Raj Adhiniyam, 1993
Maharashtra	Maharashtra Zilla Parishad and <i>Panchayat</i> Samiti Act, 1961
	Bombay Village <i>Panchayat</i> Act, 1968
Manipur	Manipur <i>Panchayat</i> Act, 1994
Odisha	Orissa Gram <i>Panchayat</i> Act, 1964
	Orissa <i>Panchayat</i> Samiti Act, 1999
	Orissa Zilla Parishad Act, 1994
Punjab	Punjab <i>Panchayat</i> Raj Act, 1994
Rajasthan	Rajasthan <i>Panchayat</i> Raj Act, 1994
Sikkim	Sikkim <i>Panchayat</i> Act, 1993
Tamil Nadu	Tamil Nadu <i>Panchayats</i> Act, 1994
Telangana	Telangana <i>Panchayat</i> Raj Act, 2018
Tripura	Tripura <i>Panchayat</i> Raj Act, 1993
Uttar Pradesh	Uttar Pradesh <i>Panchayat</i> Act, 1947
	Uttar Pradesh Kshettra <i>Panchayats</i> and Zilla <i>Panchayats</i> Adhiniyam, 1961
Uttarakhand	The Uttarakhand <i>Panchayati</i> Act, 2016
West Bengal	West Bengal <i>Panchayat</i> Raj Act, 1973
Andaman And Nicobar Islands	A&N Island (<i>Panchayats</i>) Regulation, 1994
Chandigarh	Punjab <i>Panchayat</i> Raj Act, 1994
Dadra And Nagar Haveli	Dadra Nagar Haveli <i>Panchayat</i> Regulation, 2012
Daman And Diu	Daman and Diu <i>Panchayat</i> Regulation, 2012
Lakshadweep	The Lakshadweep <i>Panchayats</i> Regulation, 1994
Puducherry	Pondicherry Village and Commune <i>Panchayat</i> Act, 1973
Jammu And Kashmir	Jammu and Kashmir <i>Panchayati</i> Raj Act, 1989
	Jammu and Kashmir <i>Panchayati</i> Raj Rules, 1996

Source: Author's Compilation of State acts of respective states

Table 6.3: Revenue Power of Panchayats in States at Each Level

Sl. No.	State	Taxes (Level of Panchayat)
General Category States		
1	Andhra Pradesh	House/Property Tax (V); Tax on agriculture land for specific purpose (V); Surcharge on additional stamp duty (V); Tax on professions, trades, calling (V); Tax on advertisements (V); Tolls (V); Vehicle tax (V,D); Lighting rate (V); Water rate/ Drinking Water Charge (V); Drainage rate (V); Village land lease (poramboke) (V); On transfer of property (V,I,D); Kolagram (V), Land & Building Tax/Cess (V).
2	Bihar	Tax on professions, trades, calling (V); Tolls (D); Vehicle tax (V,I,D); Conservancy rate (V); Lighting rate (V,I,D); Water rate/ Drinking Water Charge (V,I,D); Tax on occupants of holdings (V); Fee for sanitary arrangements (V,I,D); Fee on registration of boats (D); Fee for license for haat or market (I,D).
3	Chhattisgarh	House/Property Tax (V); Tax on professions, trades, calling (V); Entertainment tax (V); Vehicle tax (V); Animal tax (V); Lighting rate (V); Water rate/ Drinking Water Charge (V); Special tax for community civic services or works (V); On transfer of property (V).
4	Goa	House/Property Tax (V); Tax on professions, trades, calling (V); Water rate/ Drinking Water Charge (V); Lighting Rate (V); Other fee (V).
5	Gujarat	House/Property Tax (V); Water rate/ Drinking Water Charge (V); Lighting Rate (V); Drainage rate (V); Special tax for community civic services or works (V); Special water tax (V).
6	Haryana	House/Property Tax (V); Surcharge on additional stamp duty (V); Tax on goods sold in a market, haat, fair (V); Water rate/ Drinking Water Charge (V); Animal tax (V); Lighting rate (V); Special tax for community civic services or works (V); Erection / Re-erection / Installation of Communication towers in a Sabha area (V); Chulha Tax (V); Tehbazari from shopkeepers (V); Fee on cleaning of streets (V).
7	Jharkhand	Shops Lease (D); Other Rent/Lease (V,D); New Ghat (V); Community Hall Rent (V,I,D); Bus stand Fee (D); Dak Bunglow Rent (D).
8	Karnataka	Surcharge on additional stamp duty (V,I); Entertainment tax (V); Tax on advertisements (V); Vehicle tax (V); Water rate/ Drinking Water Charge (V); Fees for license for hat or market (V); Land & Building Tax/Cess (V); Street light tax (V); Rent from buildings (V,I,D); User Charges on GP Properties and Others (V); Water Connection Charges (V); Fees for Certificates & Extracts (V); Jatra Fees (V); Fees & Charges and Others (V); Development Charges (V); Local Cess (V); Interest on deposits & investment (V); Royalty (V); Water connection charges (V); Special water tax (V).
9	Kerala	House/Property Tax (V); Surcharge on additional stamp duty (V); Tax on professions, trades, calling (V); Entertainment tax (V); Tax on shops and services (V); Education cess (V); Animal Tax (V); Conservancy rate (V); Water rate/ Drinking Water Charge (V); Drainage tax (V); Lighting rate (V); Special tax for community civic services or works (V).
10	Madhya Pradesh	House/Property Tax (V); Water rate/ Drinking Water Charge (V); Lighting rate (V); Sanitation tax (V).
11	Maharashtra	Tax on professions, trades, calling (V); Entertainment tax (V); Pilgrim tax or fees (V,D); Tax on goods sold in a market, haat, fair (V); Lighting rate (V); Water rate/ Drinking Water Charge (V,D); Drainage rate (V); Water rate for piped water (V); Tax on Building (V,D); Betterment charge on land (V); Tax on bicycles and vehicles drawn by Animals (V); Fee on car stands (V); Fee for temporary erection projection (V); Fee for social service of water from wells and tanks (V).

(contd.)

Sl. No.	State	Taxes (Level of <i>Panchayat</i>)
12	Odisha	Vehicle tax (V); Conservancy rate (V); Lighting rate (V); Water rate/ Drinking Water Charge (V); Drainage rate (V); Fee on Private Market (V); Fee on Animals bought for sale (V); Fee on the regulating the movement of cattle (V), Fee for use of building /structures /shops/stalls (V); Fee for use of slaughter houses and cart stands (V); Rent from dealers occupying open grounds (V); License fee on brokers, commission Agents (V).
13	Punjab	Shops Lease (V, I, D); Pond/Tank Lease (V); Village land lease (porambokes) (V,I,D).
14	Rajasthan	House/Property Tax (V); Tax on professions, trades, calling (V); Other Rent/ Lease (I, D); Registration of running lawful trades (I); Users Charges (V,I,D); Royalty (D); Other taxes (V,I); Permit Fee (D); Other Fees (V,I); Registration Fee (I), Income from Investment (I).
15	Tamil Nadu	House/Property Tax (V); Surcharge on additional stamp duty (V); Tax on professions, trades, calling (V); Tax on advertisements (V); Tolls (V); Vehicle tax (V); Animal Tax (V); Conservancy rate (V); Water rate/ Drinking Water Charge (V); Drainage rate (V); Fees for license for hat or market (V,I); Loading and unloading, Mining (V,I); Licence Fee (V,I); Lease of Property (V,I); Community civil services/ work (V); Tax imposed by village <i>Panchayat</i> (I,D); Development Charges (V,I); Fishery Rental (V,I).
16	Telangana	House/Property Tax (V); Tax on agriculture land for specific purpose (V); Education cess (V); Lighting rate(V); Water rate/ Drinking Water Charge (V); Drainage rate (V); Village land lease (porambokes) (V); Kolagram (V); Factory /Contiguous group of building (V); Cottage & village industries (V).
17	Uttar Pradesh	House/Property Tax (D); Tax on professions, trades, calling (V,I,D); Lighting rate (D); Water rate/ Drinking Water Charge (V,I), All Licence Tax (D); Other tax (V,I,D).
18	West Bengal	Tax on advertisements (V,I,D); Vehicle tax (V,I,D); Land & Building Tax/Cess (V); Building permission (V,I,D); House/Property Tax (V,I,D) Registration of running lawful trades (V,I); Sanitary arrangements at places of worship or pilgrimage, fairs and melas (V,I,D); Using burning ghat under management of the GP (V,I,D); Selling village produces determined by means of weight measurement or by number in the village market organized by the GP (V,I,D); Erecting or fixing telephone tower (V,I,D); Using any road or bridge under the management of the <i>Panchayats</i> (V,I,D); Using any ferry established and/ or under management of the <i>Panchayats</i> (V,I,D); Lighting arrangement on public streets and places (V,I,D); Clearing private latrines, urinals and cesspools (V); Arranging regular clearance of common drains (V,I); Plantation and selling of trees/ Selling of scrap materials (V,I,D); Leasing out tanks, ponds, shops, market complex, guest house, buildings, etc. (V,I,D).
Northeastern and Hilly States		
19	Arunachal Pradesh	NA
20	Assam	House/Property Tax (V); Surcharge on house / property tax (V); Tax on agriculture land for specific purpose (V); Tax on professions, trades, calling (V,I); Entertainment tax (V,I); Tolls (V); Tax on goods sold in a market, haat, fair (V); Animal Tax (V), Vehicle Tax (V).
21	Himachal Pradesh	House/Property Tax (V); Surcharge on additional stamp duty (V); Tax on goods sold in a market, haat, fair (V); Tax on shops and services (V); Water rate/ Drinking Water Charge (V); Lighting rate (V); Shop lease (V); On transfer of property (V); Licence fee on MFP and fishing (V).
22	Manipur	NA
23	Meghalaya (d)	NA

(contd.)

(contd. Table 6.3)

Sl. No.	State	Taxes (Level of Panchayat)
24	Mizoram (d)	NA
25	Nagaland (d)	NA
26	Sikkim	Entertainment tax (V); Water rate/ Drinking Water Charge (V); Drainage rate (V); Special tax for community civic services or works (V).
27	Tripura	House/Property Tax (V); Water rate/ Drinking Water Charge (V); Shops Lease (V); Pond/Tank Lease (V,I); Village land lease (porambokes) (V); Other Rent/ Lease (V,I,D); Licence Fee (V); Issuance of certificate (V); Users Charges (V); Interest money (V,I,D); Lease of Cattle Market (V); Lease of Property (V); RTI Collection (V,I,D); Penalties/Fine (V); Selling of Vegetables (V,I).
28	Uttarakhand	Tax on professions, trades, calling (V, D); Education cess (V); Tax on shops and services (V,D); Lighting rate (V); Water rate/ Drinking Water Charge (V,I); Special tax for community civic services or works (V); Other Rent/Lease (D); On transfer of property (V); Land & Building Tax/Cess (V); Circumstances and property tax (D); Loading and unloading, Mining (V,D).
Union Territories		
29	Andaman & Nicobar Islands	House/Property Tax (V); Surcharge on house / property tax (V); Tax on professions, trades, calling (V); Entertainment tax (V); Pilgrim tax or fees (V); Tax on goods sold in a market, haat, fair (V); Tax on shops and services (V); Animal Tax (V); Lighting rate (V); Drainage rate (V); Shops Lease (V); Pond/Tank Lease (V).
30	Chandigarh\$	NA
31	Dadra & Nagar Haveli and Daman & Diu	NA
32	Jammu and Kashmir	NA
33	Ladakh	Fees & Charges and Others (V); Erection / Re-erection / Installation of Communication towers in a Sabha area (V).
34	Lakshadweep	NA
35	NCT of Delhi\$	NA
36	Puducherry	House/Property Tax (V,I); Tax on agriculture land for specific purpose (V,I); Tax on professions, trades, calling (V, I); Entertainment tax (V, I); Tax on goods sold in a market, haat, fair (V); Water rate/ Drinking Water Charge (V,I); Village land lease (porambokes) (V,I); Fees for license for hat or market (V,I); On transfer of property (V,I); Selling village produces determined by means of weight measurement or by number in the village market organized by the GP (V,I); Plantation and selling of trees/ Selling of scrap materials (V,I); Fee for temporary erection projection (V,I); Tax on Cinematography exhibition (I).

Source: Author's compilation

Note: V= Gram Panchayat, I= Intermediate Panchayat, D= District Panchayat

The relative importance of these taxes varies from state to state. The intermediate and district Panchayats are endowed with powers to collect very few taxes, whereas village Panchayats are devolved substantial taxing powers.

Table 6.4 shows share of own revenue of Panchayats in State's own revenue for the fiscal year 2020-21 and 2021-22. Among all the States, Panchayats in Kerala has the highest share in State's own revenue collection - both tax and non-

tax, i.e. 2.84 per cent and is followed by Andhra Pradesh at 2.42 per cent for the year 2021-22. Among the Union Territories, Puducherry contributes the highest for the corresponding period. Panchayats in Himachal Pradesh and Jharkhand are the lowest contributors among all the States.

6.2 Borrowings

Part IX of the Constitution is silent on

Table 6.4: Share of Panchayats' Own Revenue in State's Own Revenue

(%)

Sl. No.	State	2020-21	2021-22
General Category States			
1	Andhra Pradesh	2.05	2.42
2	Bihar		0.09
3	Chhattisgarh	0.44	0.34
4	Goa	1.20	2.04
5	Gujarat	0.98	1.33
6	Haryana	0.15	0.08
7	Jharkhand	0.10	0.01
8	Karnataka	0.68	0.67
9	Kerala	2.83	2.84
10	Madhya Pradesh	0.16	0.08
11	Maharashtra	0.50	0.46
12	Odisha	0.08	
13	Punjab	0.48	0.36
14	Rajasthan	0.09	0.06
15	Tamil Nadu	0.18	0.31
16	Telangana	0.38	0.26
17	Uttar Pradesh	0.17	0.14
18	West Bengal	0.30	0.61
Northeastern and Hilly States			
19	Arunachal Pradesh		
20	Assam	0.11	0.10
21	Himachal Pradesh	0.01	0.01
22	Manipur	NA	NA
23	Meghalaya (d)	NA	NA
24	Mizoram (d)	0.01	
25	Nagaland (d)	NA	NA
26	Sikkim		
27	Tripura		
28	Uttarakhand	0.08	0.10
Union Territories			
29	Andaman & Nicobar Islands		
30	Chandigarh\$	NA	NA
31	Dadra & Nagar Haveli and Daman & Diu		
32	Jammu and Kashmir		0.01
33	Ladakh		
34	Lakshadweep		
35	NCT of Delhi\$	NA	NA
36	Puducherry	1.21	0.89

Source: Author's Compilation from States' responses and MoPR data.

Note: (d) Schedule Six Areas.

\$ Chandigarh and NCT of Delhi do not have Panchayats.

NA: Data not available from given sources

n.a. : Not applicable,

borrowings. Hence, it's a common perception that *Panchayats* lack the authority to procure loans. It is noteworthy that the Local Authorities Loans Act of 1914, a Central Act, does exist enabling the grants of loans to local authorities including *Panchayats* (Alok 2009).

6.3 Vertical Schemes

In most States, a significant portion of *Panchayat* finances is provided by the Union through State governments. These financial transfers, primarily in the form of Centrally Sponsored Schemes (CSSs),¹ are administered by various ministries and departments of the Union government, covering a wide range of subjects among the twenty-nine matters listed in the Eleventh Schedule of the Constitution. However, the efficacy of many of these schemes has been subject to scrutiny. It has been argued that CSSs should be converted to block transfers.

In the third decade, the *Panchayats* are being recognised, increasingly, as implementing institutions for the schemes of line ministries. The most important of these is the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), where the *Panchayats* at the district, intermediate and village levels have been assigned specific responsibilities as principal authorities for planning and implementation. Similarly, other schemes, e.g., Jal Jeevan Mission, Swachh Bharat Mission, Samagra Shiksha Abhiyan, National Health Mission, Pradhan Mantri Awas Yojna, Pradhan Mantri Gram Sadak Yojna, Integrated Child Development Services etc., are also implemented by the *Panchayats*.

6.4 State Finance Commission (SFC)

Generally, proceeds from own sources contribute abysmal share to the local pool. *Panchayats* generally rely more on fiscal transfers from the State government in the form of shared taxes and grants. State taxes are shared as per the recommendations of SFC in many States. The

SFC created, under Article 243-I, is viewed as the sub-national equivalent of the UFC. The legal provisions for the SFC are, therefore, similar to that of the UFC except the wordings of the first paragraph of Article 243-I that provides for the constitution of the SFC 'at the expiry of every fifth year.' This is not akin to the provision exits under Article 280 constituting UFC 'at the expiry of every fifth year or earlier'. The missing part 'or earlier' disallows the constitution of a new SFC before the completion of the five-year-period. The article mandates SFC to review the financial position of the *Panchayats* and make recommendations to the Governor on the principles that should govern:

- i. "The distribution between the State and the *Panchayats* of the net proceeds of the taxes, duties, tolls and fees leviable by the State, and their inter se distribution between the *Panchayats* at all levels for such proceeds;
- ii. The determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the *Panchayats*;
- iii. The grants-in-aid to *Panchayats* from the consolidated fund of the State;
- iv. The measures needed to improve the financial position of the *Panchayats*;
- v. Any other matter in the interest of sound finance of the *Panchayats*."

The first SFC of Andhra Pradesh, included the share of Union taxes in the State taxes and non-tax revenue to form the divisible pool. However, the first SFCs of Madhya Pradesh, and the second SFCs of Odisha have not included the share of union taxes and included only the state tax and non-tax revenues. The first SFCs of Tamil Nadu, Uttar Pradesh and West Bengal have gone a step further and recommended that only the tax revenues of the State form the divisible pool. As an exception, the Karnataka SFCs have adopted a different mechanism by using the phrase "Non loan gross own revenue receipts" in defining the divisible pool.

¹The states' contribution to the CSSs was generally 50 per cent in the eight decades, which was reduced to one-fourth in the 1990s because of the tight fiscal situations of the states. In 2023, three types of CSS exist, i.e., a) Core of the Core Schemes where funding pattern is usually 60:40 between Union and State respectively; b) Core Schemes for eight north-eastern and Himalayan states sharing pattern is 90:10 and for others it is 60:40; c) Optional Schemes for eight north-eastern and Himalayan states sharing pattern is 80:20 and for the rest of the States, the sharing ratio between Centre and State is 50:50.

The Article 243 I stipulates that succeeding SFC needs to be constituted “at the expiration of every fifth year”. Therefore, a broad picture of the constitution of SFCs is given in Table 6.5 which contains information as to the constitution of SFC, submission of SFC report, submission of Action Taken Report and the period covered by the SFC.

Many SFCs have tried to rationalize the local tax structure by suggesting reforms in assessment and administration of taxes besides assigning powers to local governments. SFC of Karnataka, Tamil Nadu and Uttar Pradesh for example, have recommended reform in property taxes and have suggested the ‘area based’ or ‘site valuation’ system for assessment of property

Table 6.5: Constitution and Submission of SFC reports and Action Taken Thereon

S. No.	State	Date of constitution of SFC	Date of submission of SFC report	Date of submission of ATR	Period covered by SFC
<i>First State Finance Commissions</i>					
1	Andhra Pradesh	Jun-94	May-97	Nov-97	1997-98 to 1999-2000
2	Arunachal Pradesh	Sep-05	Apr-08	–	–
3	Assam	Jun-95	Feb-96	Mar-96	1996-97 to 2000-01
4	Bihar	Apr-94	–	–	–
5	Chhattisgarh	Aug-03	May-07	Jul-09	2005-06 to 2009-10
6	NCT of Delhi	Apr-95	–	–	1996-97 to 2000-01
			ULBs—Dec 1997		
7	Goa	Apr-99	Jun-99	Nov-01	2000-01 to 2004-05
8	Gujarat	Sep-94	RLBs—July 1998	Aug-01	1996-97 to 2000-01
			ULBs—Oct 1998		
9	Haryana	May-94	Mar-97	Sep-00	1997-98 to 2000-01
10	Himachal Pradesh	Apr-94	Nov-96	Apr-97	1996-97 to 2000-01
11	Jammu & Kashmir	Jan-08	Not Submitted		
12	Jharkhand	Jan-04	–	–	–
13	Karnataka	Jun-94	RLBs—July 1996	Mar-97	1996-97 to 2000-01
			ULBs—Jan 1996		
14	Kerala	Apr-94	Feb-96	Feb-97	1996-97 to 2000-01
15	Madhya Pradesh	Feb-95	Jul-96	Mar-97	1996-97 to 2000-01
16	Maharashtra	Apr-94	Jan-97	Mar-99	1994-95 to 1996-97
17	Manipur	Apr-94	Dec-96	Jul-97	1996-97 to 2000-01
18	Meghalaya	Meghalaya SFC Act 2012			
19	Mizoram	Mizoram SFC Act 2010			
20	Nagaland	Exempted under Article 243 M			
21	Odisha	Nov 1996/Aug Dec-98 1998a		Jul-99	1997-98 to 2004-05
22	Punjab	Apr-94	Dec-95	Sep-96	1996-97 to 2000-01
23	Rajasthan	Apr-94	Dec-95	Mar-96	1995-96 to 1999-00
24	Sikkim	Nov-95	Aug-99	Jun-00	2000-01 to 2004-05
25	Tamil Nadu	Apr-94	Nov-96	Apr-97	1997-98 to 2001-02
26	Tripura	RLBs—Apr 1994	Jan-96	Feb-97	1996-97 to 2000-01
		ULBs—Aug 1996	Sep-99	Nov-00	1999-00 to 2003-04
27	Uttar Pradesh	Oct-94	Dec-96	Jan-98	1996-97 to 2000-01

(contd.)

S. No.	State	Date of constitution of SFC	Date of submission of SFC report	Date of submission of ATR	Period covered by SFC
28	Uttarakhand	Mar-01	Jun-02	Jul-04	2001-02 to 2005-06
29	West Bengal	May-94	Nov-95	Jul-96	1996-97 to 2000-01
Second State Finance Commissions					
1	Andhra Pradesh	Dec-98	Aug-02	Mar-03	2000-01 to 2004-05
2	Arunachal Pradesh	Aug-12	Jun-14	-	-
3	Assam	Apr-01	Aug-03	Feb-06	2001-02 to 2005-06
4	Bihar	Jun-99	-	-	1998-99 to 2002-03
5	Chhattisgarh	Jul-11	Mar-12	-	2011-12 to 2016-17
6	NCT of Delhi	Oct-04	-	-	2006-07 to 2010-11
7	Goa	Jul-06	Dec-07	-	2007-08 to 2011-12
8	Gujarat	Nov-03	Jun-06	-	2005-06 to 2009-10
9	Haryana	Sep-00	Sep-04	Dec-05	2001-02 to 2005-06
10	Himachal Pradesh	May-99	Oct-02	Jun-03	2002-03 to 2006-07
11	Jammu & Kashmir	Not Constituted			
12	Jharkhand	09-Jan	-	-	2009-10 to 2013-14
13	Karnataka	Oct-00	Dec-02	Jun-06	2005-06 to 2010-11
14	Kerala	Jun-99	Jan-01	Jan-04	2001-02 to 2005-06
15	Madhya Pradesh	Jun-99	Jul-03 (1st Report) Aug-03 (2nd Report) Dec-03 (3rd Report)	Mar-05	2001-02 to 2005-06
16	Maharashtra	Jun-99	Mar-02	Mar-06	2001-02 to 2005-06
17	Manipur	Jan-03	Nov-04	Dec-05	2001-02 to 2005-06 (award period extended to 1.3.10)
18	Meghalaya	Exempted under Article 243 M			
19	Mizoram	Exempted under Article 243 M			
20	Nagaland	Exempted under Article 243 M			
21	Odisha	Jun-03	Sep-04	Aug-06	2005-06 to 2009-10
22	Punjab	Sep-00	Feb-02	Jun-02	2001-02 to 2005-06
23	Rajasthan	May-99	Aug-01	Mar-02	2000-01 to 2004-05
24	Sikkim	Jul-03	Sep-04	Feb-06	2005-06 to 2009-10
25	Tamil Nadu	Dec-99	May-01	May-02	2002-03 to 2006-07
26	Tripura	Oct-99	Apr-03	Jun-08	2003-04 to 2007-08
27	Uttar Pradesh	Feb-00	Jun-02	Mar-04	2001-02 to 2005-06
28	Uttarakhand	Apr-05	Jun-06	Oct-06	2006-07 to 2010-11
29	West Bengal	Jul-00	Feb-02	Jul-05	2001-02 to 2005-06
Third State Finance Commission					
1	Andhra Pradesh	Dec-04	Jan-08	Jan-14	2005-06 to 2009-10
2	Arunachal Pradesh	Not Constituted			
3	Assam	Feb-06	Mar-08	Sep-09	2006-07 to 2010-11
4	Bihar	Jul-04	Nov-07	Mar-07	2003-04 to 2007-08
5	Chhattisgarh	Jan-16	Oct-19	2017-2025 (Extended)	2017-18 to 2021-22
6	NCT of Delhi	Jan-01	-	-	2001-02 to 2005-06
7	Goa	Not Constituted			

(contd.)

S. No.	State	Date of constitution of SFC	Date of submission of SFC report	Date of submission of ATR	Period covered by SFC
8	Gujarat	Feb-11	Feb-14	–	2010–11 to 2013–14
9	Haryana	Dec-05	Dec-08	Sep-10	2006–07 to 2010–11
10	Himachal Pradesh	May-05	Nov-07	Jun-08	2007–08 to 2011–12
11	Jammu & Kashmir	No data available			
12	Jharkhand	Apr-15	–	–	–
13	Karnataka	Aug-06	Dec-08	Oct-09	2011–12 to 2015–16
14	Kerala	Sep-04	Nov-05	Feb-06	2006–07 to 2010–11
15	Madhya Pradesh	Jul-05	Nov-08	Mar-09	2006–07 to 2010–11
16	Maharashtra	Jan-05	Jun-06	Dec-13	2006–07 to 2010–11
17	Manipur	May-13	–	–	–
18	Meghalaya	Exempted under Article 243 M			
19	Mizoram	Exempted under Article 243 M			
20	Nagaland	Exempted under Article 243 M			
21	Odisha	Sep-08	Jan-10	–	2010–11 to 2014–15
22	Punjab	Sep-04	Dec-06	Jun-07	2006–07 to 2010–11
23	Rajasthan	Sep-05	Feb-08	Mar-08	2005–06 to 2009–10
24	Sikkim	Mar-09	Nov-09	Mar-10	2010–11 to 2014–15
25	Tamil Nadu	Dec-04	Sep-06	May-07	2007–08 to 2011–12
26	Tripura	Mar-08	–	Mar-10	2005–06 to 2009–10
27	Uttar Pradesh	Dec-04	Aug-08	Feb-10	2006–07 to 2010–11
28	Uttarakhand	Dec-09	–	–	2010–11 to 2015–16
29	West Bengal	Feb-06	Oct-08	Jul-09	2008–09 to 2012–13
Fourth State Finance Commission					
1	Andhra Pradesh	Constituted (No data available)		–	–
2	Arunachal Pradesh	Not Constituted			
3	Assam	Apr-10	Feb-12	Feb-14	2011–12 to 2015–16
4	Bihar	Jun-07	Jun-10	Aug-11	2010–11 to 2014–15
5	Chhattisgarh	7/1/2021	Awaited		2025–2030
6	NCT of Delhi	Constituted	–	–	–
7	Goa	Not Constituted			
8	Gujarat	Not Constituted			
9	Haryana	Apr-10	Jun-14	No Data	2011–12 to 2015–16
10	Himachal Pradesh	May-11	Jan-14	Feb-14	2012–13 to 2016–17
11	Jammu & Kashmir	Not Constituted			
12	Jharkhand	Not Constituted			
13	Karnataka	Constituted (No data available)			
14	Kerala	Sep-09	Jan-11 (Part 1) Mar-11 (Part 2)	Feb-11	2010–11 to 2015–16
15	Madhya Pradesh	Jan-12	–	–	2010–11 to 2015–16
16	Maharashtra	Feb-11	–	–	2010–11 to 2015–16
17	Manipur	Not Constituted			
18	Meghalaya	Exempted under Article 243 M			

(contd.)

(contd. Table 6.3)

S. No.	State	Date of constitution of SFC	Date of submission of SFC report	Date of submission of ATR	Period covered by SFC
19	Mizoram	Exempted under Article 243 M			
20	Nagaland	Exempted under Article 243 M			
21	Odisha	Oct-13	Sep-14	Feb-15	2015-16 to 2019-20
22	Punjab	Nov-08	May-11	-	2011-12 to 2015-16
23	Rajasthan	Apr-11	Sep-13	Feb-14	2010-11 to 2014-15
24	Sikkim	Jun-12	May-13	Feb-15	2015-16 to 2019-20
25	Tamil Nadu	Dec-09	Sep-11	May-13	2012-13 to 2016-17
26	Tripura	Constituted March 2013/No data available			
27	Uttar Pradesh	Dec-11	Dec-14	Mar-15	2011-12 to 2015-16
28	Uttarakhand	Constituted/ No data available			
29	West Bengal	Apr-13	Apr-14	-	2013-14 to 2017-18
Fifth State Finance Commission					
1	Andhra Pradesh	Mar-23	-	-	2020-21 to 2024-25
2	Assam	Mar-13	Nov-16	Jun-17	2016-17 to 2019-20
3	Bihar	Dec-13	Jan-16	-	2015-16 to 2019-20
4	Haryana	May-16	Sep-17	Sep-18	2016-17 to 2020-21
5	Himachal Pradesh	Nov-14	Jan-18	-	2017-18 to 2021-22
6	Karnataka	Dec-15	May-18	Dec-18	2018-19 to 2022-23
7	Kerala	Dec-14	Mar-16	Feb-18	2016-17 to 2020-21
8	Odisha	Aug-19	Aug-19	Feb-20	2020-21 to 2024-25
9	Punjab	Sep-13	Jun-16	-	2016-17 to 2020-21
10	Rajasthan	May-15	Nov-18	Jul-19	2015-16 to 2019-20
11	Sikkim	Aug-16	Jul-17	Mar-18	2020-21 to 2024-25
12	Tamil Nadu	Dec-14	Dec-16	Mar-17	2017-18 to 2021-22
13	Tripura	Constituted June 2020/ No data available	Feb-21	-	-
14	Uttar Pradesh	Oct-15	Oct-18	Mar-20	2020-21 to 2024-25
15	Uttarakhand	Nov-19	-	-	2021-22 to 2026-27
16	West Bengal	May-22	-	-	2020-21 to 2024-25
Sixth State Finance Commission					
1	Assam	Nov-18	Feb-20	Apr-22	2020-21 to 2024-25
2	Bihar	Feb-19	Apr-21	-	2020-21 to 2024-25
3	Haryana	Sep-20	Dec-21	Aug-23	2020-21 to 2025-26
4	Himachal Pradesh	Aug-20	Oct-22	Mar-23	2022-23 to 2027-28
5	Kerala	Oct-19	Dec-20	Jan-22	2019-20 to 2025-27
6	Punjab	Jul-18	Mar-22	-	2021-22 to 2025-26
7	Rajasthan	Apr-21	Jun-21	Sep-21	2020-21 to 2024-25
8	Tamil Nadu	Mar-20	Mar-22	Feb-23	2023-24 to 2027-28
9	Uttar Pradesh	-	-	-	2025-26 to 2029-30
10	Sikkim	2022	Nov-23	Jan-24	1st April 2026-30
11	Tamil Nadu	Mar-20	Mar-22	Jan-23	2022-23 to 2026-27

Source: Author's compilation

Note: NCT of Delhi is not a State but union territory with legislature

tax. SFC of Uttar Pradesh recommended even vacant land tax.

6.5 Union Finance Commission (UFC)

With the insertion of the sub-clause, the successive UFCs have been recommending grants to *Panchayats*. Firstly, the UFC – X, headed by Shri K C Pant, recommended a grant of Rs. 100 per capita of rural population to *Panchayats*, which was estimated to a total of Rs. 4,381 crore for five years, i.e., 1995-2000. The UFC recommended Rs 1000 crore for municipalities and the aggregated amount of Rs. 5,381 crore was 1.38 per cent of the union divisible tax pool.

Secondly, the UFC -XI, headed by Prof A M Khusro recommended a grant of Rs. 8,000 crore to *Panchayats* and Rs. 2,000 crore to municipalities for five years, i.e., 2000-05. The total amount of Rs. 10,000 crore represented 0.78 percent of the divisible pool.

Thirdly, the UFC-XII, headed by Prof C Rangarajan, proposed a sum of Rs. 20,000 crores to *Panchayats* and Rs. 5,000 crore to municipalities for five years, i.e., 2005-10. The aggregated amount of Rs. 25,000 crore was equivalent to 1.24 per cent of the central divisible pool.

Fourthly, the UFC-XIII, headed by Dr Vijay Kelkar, made a departure from the previous practice of *ad-hoc* lump-sum grants and calculated the grants in terms of a share of *Panchayats* and municipalities in the union divisible tax pool. The share was 1.5 per cent to *Panchayats* and 0.78 per cent to municipalities.

That worked out to be Rs. 87,519 crore for five years, i.e., 2010-15.

Fifthly, the UFC-XIV, headed by Dr. Y V Reddy, did not proceed on the path created by the UFC-XIII and reverted to old path by recommending an *ad-hoc* grant of Rs. 2,00,292 crore to *Panchayats* and Rs. 87,149 crore to municipalities.

Sixthly, the UFC-XV, headed by Shri N K Singh, recommended a marginal increase over previous number. The commission recommended Rs. 2,36,805 crore for *Panchayats* and Rs. 1,21,055 crore to municipalities for five years, i.e., 2021-26. The table below give year-wise allocation for the years 2021-22, 2022-23, and 2023-24, release and expenditure details of XV FC Grant to the *Panchayats*. The expenditure data was available till 8 November 2023.

In 2023, the UFC -XVI was fully constituted with Prof Arvind Panagariya as chairman. The commission has mandate to make its own assessment in recommending the path and quantum of fiscal transfer to *Panchayats* keeping various facts in view. Ideally, the share in the Union divisible is a better option for the Commission instead of recommending the *ad-hoc* lump-sum grants which is insensitive to inflation and keeps *Panchayats* devoid of national economic growth (Alok 2009). The Table 6.6 gives the details of the amount allocated to the local governments starting from the Tenth Finance Commission.

Table 6.7 presents the year wise allocation, release and expenditure details of the 15th UFC grants to *Panchayats*.

Table 6.6: Union Finance Commission Grants to Local Governments

Union Finance Commission	<i>Panchayats</i> (Rs crore)	Municipalities (Rs crore)
10 th [1995-00]	4381	1000
11 th [2000-05]	8000	2000
12 th [2005-10]	20000	5000
13 th [2010-15]	63051 [% of the divisible pool]	23111 [% of the divisible pool]
14 th [2015-20]	200292 for GP only [basic 90: performance 10]	87144 [basic 80: performance 20]
15 th [2020-21]	60750 for one year	29259 for one year
15 th [2021-26]	236805 [Untied 40% and Tied 60%]	121055 [Untied 40% and Tied 60%]

Source: Author's compilation

Table 6.7: Year-wise allocation, release and expenditure details of XV FC Grant to Panchayats

Sl. No.	State	2021-22						2022-23						2023-24					
		Untied			Tied			Untied			Tied			Untied			Tied		
		Allo- cation	Exp. (as on 8.11.23)	Allo- cation	Release	Exp. (as on 8.11.23)	Allo- cation	Release	Exp. (as on 8.11.23)	Allo- cation	Release	Exp. (as on 8.11.23)	Allo- cation	Release	Exp. (as on 8.11.23)	Allo- cation	Release	Exp. (as on 8.11.23)	
General Category States																			
1	Andhra Pradesh	775.6	767.1	6.0	1163.4	1150.7	0.0	804.0	393.9	8.3	1206.0	594.4	70.3	812.4	1218.6	150.7	1218.6	427.0	
2	Bihar	1483.6	1483.6	7111.6	2225.4	2225.4	453.2	1536.8	1536.8	1584.6	2305.2	2305.2	2571.8	1553.6	2330.4	686.0	1165.2	1449.0	
3	Chhattisgarh	430.0	430.0	552.3	645.0	645.0	593.6	445.6	445.6	807.5	668.4	668.4	958.5	450.0	675.0	284.7	337.5	384.5	
4	Goa	22.0	22.0	1.1	33.0	33.0	0.7	22.8	22.8	6.1	34.2	34.2	3.7	23.2	34.8	3.5	34.8	3.3	
5	Gujarat	944.8	944.8	859	1417.2	1417.2	415.3	978.4	978.4	1031.1	1467.6	1467.6	1228.3	989.2	1483.8	780.1	1483.8	1075.2	
6	Haryana	374.0	374.0	207.0	561.0	561.0	133.7	387.2	386.9	111.4	580.8	290.2	121.8	391.6	587.4	272.5	587.4	235.2	
7	Jharkhand	499.6	499.6	768.1	749.4	749.4	732.8	517.2	517.2	304.9	775.8	775.8	424.8	522.8	784.2	262.8	784.2	411.0	
8	Karnataka	950.8	949.3	1051.5	1426.2	1426.2	1169.2	985.2	837.4	972.1	1477.8	1256.1	1320.8	996.0	1494.0	369.8	1494.0	513.7	
9	Kerala	481.2	481.2	360.4	721.8	721.8	292.0	498.4	498.4	444.6	747.6	747.6	520.4	504.0	756.0	59.6	756.0	102.1	
10	Madhya Pradesh	1177.6	1177.6	1377.2	1766.4	1766.4	1107.9	1220.0	1220.0	800.3	1830.0	1830.0	907.4	1233.2	1849.8	864.2	1849.8	897.8	
11	Maharashtra	1722.8	1722.8	1145.8	2584.2	2385	805.1	1784.4	1448.7	2153.8	2676.6	2177.5	2042.3	1804.0	2706.0	1234.3	2706.0	1223.7	
12	Odisha	667.6	667.6	874.8	1001.4	1001.4	755.7	691.2	691.2	727.8	1036.8	1036.8	941.1	698.8	1048.2	332.5	1048.2	353.6	
13	Punjab	410.4	410.4	567.0	615.6	615.6	459.1	424.8	424.8	354.6	637.2	637.2	361.3	429.6	644.4	381.5	644.4	401.1	
14	Rajasthan	1141.6	1141.6	1067.6	1712.4	1712.4	714.4	1182.8	1182.2	1442.5	1774.2	1773.1	1311.5	1195.6	1793.4	756.9	1793.4	830.8	
15	Tamil Nadu	1066.4	1066.4	345.9	1599.6	1599.6	402.0	1104.4	1104.4	1096.6	1656.6	1656.6	1241.9	1116.4	1674.6	938.7	1674.6	1170.8	
16	Telangana	546.0	546.0	0.0	819.0	819.0	0.0	566.0	566.0	270.0	849.0	849.0	184.3	572.0	858.0	458.3	858.0	439.7	
17	Uttar Pradesh	2883.2	2883.2	4672.0	4324.8	4324.8	2249.4	2986.4	2986.4	4218.7	4479.6	4479.6	4478.2	3018.8	4528.2	1072.4	4528.2	1756.1	
18	West Bengal	1304.4	1286.8	1357.8	1956.6	1930.2	1194.3	1351.2	1317.1	1710.6	2026.8	1975.7	2128.4	1366.0	2049.0	651.2	2049.0	996.9	
Northeastern and Hilly States																			
19	Arunachal Pradesh	68.0	34.0	0.0	102.0	51.0	0.0	70.8		56.1	106.2		67.0	71.6	107.4	29.6	107.4	40.2	
20	Assam	474.4	474.4	125.3	711.6	711.6	108.4	491.2	491.2	481.5	736.8	736.8	416.6	496.4	744.6	418.2	744.6	384.4	
21	Himachal Pradesh	126.8	126.8	52.2	190.2	190.2	43.5	131.6	131.6	216.6	197.4	197.4	168.7	132.8	199.2	52.6	199.2	104.2	
22	Manipur	52.4	26.2	18.3	78.6	39.3	5.6	54.0		11.4	81.0		25.6	54.8	82.2	0.3	82.2	0.5	
23	Meghalaya (d)	54.0		0.0	81.0	40.5	0.0	56.0		0.0	84.0		0.0	56.4	84.6	0.0	84.6	0.0	
24	Mizoram (d)	27.6	13.8	27.2	41.4	20.7	28.0	28.4		18.6	42.6		17.6	28.8	43.2	0.6	43.2	0.7	
25	Nagaland (d)	36.8	36.8	0.0	55.2	55.2	0.0	38.4		0.0	57.6		0.0	38.8	58.2	0.0	58.2	0.0	
26	Sikkim	12.4	12.4	8.3	18.6	18.6	8.0	13.2	13.2	17.0	19.8	19.8	16.6	13.2	19.8	6.6	19.8	11.6	
27	Tripura	56.4	56.4	101.3	84.6	84.6	66.4	58.8	58.8	56.8	88.2	88.2	122.3	59.2	88.8	29.6	88.8	49.1	
28	Uttarakhand	170.0	167.5	145.3	255.0	251.2	134.8	176	175.7	179.6	264.0	263.5	223.1	178.0	267.0	88.8	267.0	177.9	
Total		17960.4	17802.3	16402.9	26940.6	26547.1	11872.9	18605	17405.9	19082.9	27907.8	25826.6	21874.1	18807.2	28210.8	5193.3	10764.1	5568.4	13922.4

Source: Data collected from Ministry of Panchayati Raj.

Note: (d) For traditional village and autonomous district councils that exist in these states.

6.6 Process of Budgeting at *Panchayat* level

The process of budgeting at the *Panchayat* level involves a series of steps to ensure effective planning and allocation of resources. While the specific procedures may vary across States, the general process typically includes the following stages:

- **Planning and Consultation:** The *Panchayat* initiates the budgeting process by planning for the upcoming fiscal year. This involves consultations with local residents, Gram Sabhas (village assemblies), and relevant stakeholders to identify needs, priorities, and development goals.
- **Estimation of Revenues and Expenditures:** The *Panchayat* estimates its revenue sources, including local taxes, grants from higher levels of government, and other receipts. Concurrently, it outlines the expected expenditures across various sectors, such as infrastructure development, education, health, sanitation, and social welfare.
- **Drafting the Budget:** Based on the revenue estimates and planned expenditures, the *Panchayat* prepares a draft budget. This includes a detailed breakdown of allocations for different activities and programs.
- **Gram Sabha Approval:** The draft budget is presented to the Gram Sabha, which is the general body of village residents. The Gram Sabha discusses the budget, provides feedback, and approves it. The participation of the Gram Sabha is a crucial aspect of decentralized planning and governance.
- **Budget Approval:** The approved budget is then submitted to the *Panchayat* for final approval. The *Panchayat* reviews the budget, considers any recommendations from the Gram Sabha, and approves the final budget for implementation.
- **Implementation:** With the approved budget in place, the *Panchayat* proceeds

to implement the planned programs and activities. This involves the allocation of funds to different departments or sectors as outlined in the budget.

- **Monitoring and Review:** Throughout the fiscal year, the *Panchayat* monitors the implementation of the budget. Regular reviews assess the progress of projects and programs, allowing for adjustments if needed.
- **Accountability and Audit:** At the end of the fiscal year, the *Panchayat's* accounts are subject to auditing to ensure financial transparency and accountability. The audit process is essential for compliance with budgetary provisions. The Accountant General Office of the C&AG in States and Local Fund Audit are responsible for auditing. However, both these institutions conduct sample audit due to scarcity of staff.
- **Annual Financial Statement:** The *Panchayat* prepares and publishes an Annual Financial Statement summarizing its financial transactions, revenues, and expenditures during the fiscal year. This statement provides transparency and informs the public about the utilization of funds.
- **Integration with Higher-Tier Plans:** The *Panchayat* aligns its budget with higher-tier plans, ensuring coherence with the district and state-level development priorities.

The budgetary process at the *Panchayat* level is designed to be participatory, involving local communities in decision-making and planning. It aims to address local needs effectively and contribute to the overall development of rural areas.

The participatory planning approach in *Panchayat*-level budgeting aligns with the principles of decentralization and grassroots democracy. It recognizes the importance of involving local communities in shaping the development agenda, making the process more responsive to the unique needs of each village

or *Panchayat*. The evolution of the budgeting process at the *Panchayat* level into participatory planning at the local level involves several key steps and principles. Here's how this evolution typically occurs:

- **Community Engagement:** The process begins with actively engaging the local community, including residents, community leaders, and stakeholders. This engagement fosters a sense of ownership and ensures that the priorities and concerns of the community are considered in the planning process.
- **Gram Sabha Participation:** The Gram Sabha, a general assembly of village residents, plays a central role. The budgeting process is presented to the Gram Sabha for discussion, feedback and approval. This participatory approach ensures that decisions are made collectively, reflecting the aspirations of the local community.
- **Needs Assessment:** A thorough needs assessment is conducted through consultations, surveys, and discussions with community members. This process helps identify the specific needs, challenges, and priorities of the local population.
- **Inclusive Decision-Making:** Participatory planning emphasizes inclusive decision-making, ensuring that the voices of marginalized groups, women, and other vulnerable sections of the community are heard. This inclusivity contributes to a more equitable and representative development agenda.
- **Bottom-Up Approach:** The evolution towards participatory planning involves a shift from a top-down to a bottom-up approach. Instead of decisions being imposed from higher levels, the community actively contributes to shaping the development plans and priorities.
- **Local Knowledge and Wisdom:** Local knowledge and traditional wisdom are valued in the participatory planning process. This recognition ensures that development initiatives are culturally sensitive and aligned with the local context.
- **Transparent Information Sharing:** Participatory planning relies on transparent information sharing. The community is provided with relevant data, budgetary details, and information about available resources, enabling informed decision-making.
- **Community-Driven Initiatives:** The participatory planning process encourages community-driven initiatives. Local residents are empowered to propose and implement projects that directly address their needs, leveraging the skills and resources within the community.
- **Continuous Engagement:** Participatory planning is not a one-time event but a continuous and iterative process. Regular engagements, discussions, and feedback loops are established to adapt plans based on changing circumstances and emerging priorities.
- **Capacity Building:** Efforts are made to build the capacity of the local community to actively participate in the planning process. This may involve training sessions, workshops, and awareness programs to enhance understanding and involvement.
- **Feedback Mechanisms:** Participatory planning incorporates feedback mechanisms to ensure that community members can provide ongoing input, express concerns, and suggest modifications as needed.

By embracing these principles, the budgeting process at the *Panchayat* level transforms into a dynamic and inclusive system of participatory planning. This evolution enhances the effectiveness, relevance, and sustainability of development initiatives, fostering a sense of community ownership and empowerment at the

local level. However, such process is considered ideal and rarely followed in *Panchayats* despite the presence of rules framed by States. These rules vary across the States and are described in Table 6.8. Although a few States have not

prescribed separate rules for budget process.

The detailed description of the budget processes as provided in Rules of the select States is provided in Annex 6.

Table 6.8: States-wise Provisions/Rules for Budget Process in *Panchayats*

S. No.	States	Provision	Budget Rules
General Category States			
1	Andhra Pradesh	Rule 2	A.P. Gram <i>Panchayat</i> , Preparation and Submission of Budget Rules, 2000 ²
2	Bihar	-	GoB could not frame the Bihar <i>Panchayat</i> (Gram <i>Panchayat</i> , Audit, Budget and Taxation) rules, even after a lapse of 17 years of enactment of the BPRA, 2006 ³ .
3	Chhattisgarh	Section 73	The Chhattisgarh <i>Panchayat</i> Raj Adhiniyam, 1993 (no separate rules for budget preparation).
4	Goa	Section 182 The Goa <i>Panchayat</i> Raj Act, 1994	Chapter XI Financial Control and Audit, Goa <i>Panchayat</i> Raj Act, 1994. ⁴
5	Gujarat		Gujarat Taluka and District <i>Panchayats</i> Financial, Accounts and Budget Rules 1963.
6	Haryana	Rule 5	Haryana <i>Panchayati</i> Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 ⁵
7	Jharkhand	Section 136	Jharkhand <i>Panchayat</i> Raj Act, 2001 (no separate rules for budget preparation)
8	Karnataka		The Karnataka <i>Panchayat</i> Raj (Gram <i>Panchayats</i> Budgeting and Accounting) Rules, 2006
9	Kerala	Rule 71	Kerala <i>Panchayat</i> Raj (Accounts) Rules 2011 ⁶
10	Madhya Pradesh	Section 73	The M.P. <i>Panchayat</i> Raj Avam Gram Swaraj Adhiniyam, 1993
11	Maharashtra	Section 62	The Maharashtra village <i>Panchayats</i> Act 2014 ⁷
12	Odisha	Rule 3	The Orissa <i>Panchayat</i> Samiti Budget Rules, 1969 ⁸
13	Punjab	Rule 6	Punjab <i>Panchayat</i> Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014 ⁹
14	Rajasthan	Rule 193	Rajasthan <i>Panchayati</i> Raj Rules, 1996 (Chapter 11 Budget, Accounts and Audit).

²<http://www.bareactslive.com/AP/ap482.htm>

³Annual Technical Inspection Report (Local Bodies) for the year ended 31 March 2020 https://cag.gov.in/webroot/uploads/download_audit_report/2023/Annual-Technical-Inspection-Report,-2019-2020-ENG-064b0ecea2f214.94500231.pdf

⁴<https://cdnbbsr.s3waas.gov.in/s316026d60ff9b54410b3435b403afd226/uploads/2023/08/2023080275.pdf>

⁵<http://www.bareactslive.com/HRY/HL538.HTM>

⁶<http://dSPACE.kila.ac.in/handle/123456789/237>

⁷https://rdd.maharashtra.gov.in/sites/default/files/The_Maharashtra_village_Panchayas_Act_0.pdf

⁸<https://www.latestlaws.com/bare-acts/state-acts-rules/odisha-state-laws/orissa-panchayat-samiti-act-1959/orissa-panchayat-samiti-budget-rules-1969#:~:text=%2D%20The%20amount%20provided%20under%20any.special%20conditions%20are%20attached%2C%20and%20>

⁹<http://www.bareactslive.com/Pun/pu743.htm>

S. No.	States	Provision	Budget Rules
15	Tamil Nadu		Tamil Nadu <i>Panchayats</i> (Budget and Allotment of Funds in Respect of Village <i>Panchayats</i>) Rules 1999 ¹⁰
16	Telangana	Section 73, 169, 195	The Telangana <i>Panchayat Raj Act</i> , 2018 ¹¹
17	Uttar Pradesh	Section 41	The U.P. <i>Panchayat Raj Act</i> , 1947 ¹²
18	West Bengal	Rule 35	West Bengal <i>Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules</i> , 2007. ¹³
Northeast and the Hilly States			
19	Arunachal Pradesh	Section 50, 82, 101	The Arunachal Pradesh <i>Panchayat Raj Act</i> , 1997 ¹⁴
20	Assam	Rule 32	The Assam <i>Panchayat (Financial) Rules</i> , 2002 ¹⁵
21	Himachal Pradesh	Rule 39	The Himachal Pradesh <i>Panchayati Raj (Finance, Budget, Accounts, Audit, Works, Taxation and Allowances) Rules</i> , 2002 ¹⁶
22	Manipur	Section 42, 72	The Manipur <i>Panchayati Raj Act</i> , 1994 ¹⁷
23	Meghalaya		
24	Mizoram		
25	Nagaland		
26	Sikkim	Section 46, 83	The Sikkim <i>Panchayat Act</i> , 1993
27	Tripura	Rule 3	The Tripura <i>Panchayats (Gaon Panchayat Budget) Rules</i> , 1986 ¹⁸
28	Uttarakhand	Section 44,82,121	The Uttarakhand <i>Panchayati Raj Act</i> , 2016.
Union Territories (UTs)			
29	Andaman & Nicobar Island		
30	Chandigarh**		
31	Dadra & Nagar Haveli and Daman and Diu		
32	NCT of Delhi**		
33	Jammu and Kashmir	Rule 89	Jammu and Kashmir <i>Panchayati Raj Rules</i> , 1996 ¹⁹
34	Ladakh		

¹⁰<http://www.bareactslive.com/TN/tn813.htm>

¹¹<https://www.indiacode.nic.in/bitstream/123456789/8492/1/Act%20of%202018.pdf>

¹²<https://panchayatiraj.up.nic.in/docs/ActsRules/GP-Act-1947-English.pdf>

¹³https://www.murshidabadzp.in/downloads/pri_rd_acts/WB_Panchayat_GP_Accounts_Audit_budget_rule_07.pdf

¹⁴https://secap.nic.in/docs/Act/AP_PR_ACT.pdf

¹⁵https://aasc.assam.gov.in/sites/default/files/swf_utility_folder/departments/aasc_webcomindia_org_oid_4/portlet/level_3/The%20Assam%20Panchayat%20%28Financial%29%20Rules%2C%202002.pdf

¹⁶<https://hppanchayat.nic.in/PDF/frules2002.pdf>

¹⁷https://www.indiacode.nic.in/bitstream/123456789/13439/1/manipur_panchayati_raj_act%2C_1994.pdf

¹⁸[https://thc.nic.in/Tripura%20State%20Legislation%20Rules/The%20Tripura%20Panchayats%20\(Gaon%20Panchayat%20Budget\)%20Rules.%201986..pdf](https://thc.nic.in/Tripura%20State%20Legislation%20Rules/The%20Tripura%20Panchayats%20(Gaon%20Panchayat%20Budget)%20Rules.%201986..pdf)

¹⁹<http://www.bareactslive.com/JK/jk076.htm>

S. No.	States	Provision	Budget Rules
35	Lakshadweep	Section 57	Lakshadweep <i>Panchayats</i> Regulation, 1994. ²⁰
36	Puducherry	Section 191 ²¹	The Puducherry Village and Commune <i>Panchayats</i> Act, 1973 ²²

Source: Information compiled from various State Acts and Rules.

Note: **Panchayats are not operational in these UTs.

²⁰<https://seforuts.org/uploads/15462359001257269098.pdf>

²¹The section came into force on the 26th day of January, 1974 vide EG No. 11, dt. 17.1.1974

²²https://www.indiacode.nic.in/bitstream/123456789/16133/1/the_puducherry_village_and_commune_Panchayats_act%2C_1973.pdf

Chapter 7

Functionaries to *Panchayat*

Articles 243G and 243H respectively envisage *Panchayats* to a) act as institutions of self-government and render local public services to their residents; and b) collect taxes and non-taxes assigned to them by the respective State government. In both cases, *Panchayats* need functionaries to fulfil their constitutionally mandated role. Hence, 'functionaries' forms the main constituent in strengthening *Panchayats*, arming them with competent manpower. This enables *Panchayats* to perform and function as true institution of self-government.

States, in general, have shown reluctance to devolve capable manpower to *Panchayats*. Such assertion is supported by the Parliamentary Standing Committee on Rural Development (Chair: Dr. P Venugopal, MP) in its 50th report on 'Improvement in the functioning of *Panchayats*' submitted on 19 July 2018. "The Committee observed that there is sever lack of support staff and personnel in the *Panchayats* such as *Panchayat Secretary, Junior Engineers, Computer Operator, Data Entry Operators, Audit Account Staff etc. of Panchayats at the ground level and in delivery of services done by Panchayats*" (page 29).

Further, the working of the functionaries – both a) devolved by the State and b) hired by the *Panchayats* depends on the physical and digital infrastructure in the *Panchayats*. Hence, indicators in the 'Functionaries' dimension are as follows: a) *Panchayat* officials and b) Infrastructure of *Panchayats*(Physical and Digital).

7.1 *Panchayat* Officials

Devolution of competent manpower by the State helps the *Panchayats* to perform better and function as institutions of self-government. The extent to which the government employees are deployed to *Panchayats* and have been made accountable to *Panchayats*' political executives and whether *Panchayats* have their own employees, the powers, and functions of *Panchayats* in terms of selection, appointment, salary payment, transfer, removal, etc. form a critical aspect in understanding the aspects related to devolution of 'functionaries'. Annex 7 provides a state-wise list of sanctioned staff in each tier of *Panchayat*. The list was provided in the past by the State governments.

7.2 Infrastructure of *Panchayats* (Physical & Digital)

In addition to officials, the infrastructure and e-connectivity which equip the functionaries are also considered in capturing the extent of devolution. Infrastructure, involving both physical and digital spheres, forms the basis for the efficient operation of *Panchayats*, contributing to social justice and economic development at the grassroots level. The provision of Pucca *Panchayat* Ghar (solid *Panchayat* building) with basic structure is the feature that supports the functioning of *Panchayats* at all levels across most States. Examining the infrastructure at the *Panchayat* level, Uttar Pradesh emerges with the highest number of Pucca Ghar, boasting 58060 units comprising 57,159 at the Gram *Panchayat* level, 826 at the Block *Panchayat* level, and 75 at the District *Panchayat* level, surpassing other States. Maharashtra closely follows that number. However, the population size of these two States is also big. So far as, *Panchayat Paccha Ghar* is concerned, Odisha, Punjab and Madhya Pradesh (in the order) lag far behind in all general category States. Among the Northeastern and Hilly States, Arunachal Pradesh and Sikkim have to go a long way.

Analyzing digital infrastructure, Uttar Pradesh leads in the number of computers, printers, scanners, and other peripherals at the *Panchayat* level, surpassing other States, with Maharashtra in the second position. Karnataka holds the highest number of telephone connections at the Gram *Panchayat*

level, recording 5,954, followed by West Bengal with 3,339. In terms of Internet connections, Uttar Pradesh again takes the lead at the Gram *Panchayat* level with 58,188, followed by Andhra Pradesh with 13,371. Table 7.1 outlines the availability of physical infrastructure across the three tiers of *Panchayats* in all States.

E-Connectivity and ICT measures in *Panchayat* aim to transform the letter into symbols of modernity, transparency, and efficiency. E-Connectivity has been identified as one of the objectives of MoPR under RGSA which aimed at supporting all the effective use of information technology (IT) at grass root level or in all rungs of *Panchayats*.

RGSA also aims at computerization of *Panchayats* process and its data so that they are available

to the public in electronic mode and acts as a bridge between rural and urban. There is a robust system put by the government for effective monitoring of public expenditure by capturing the entire gamut of activity right from the stage of planning to monitor the various stages of work, recording the expenditure incurred for the works to providing a complete detail of the asset created. In addition, there is a system called e-Financial Management System (e-FMS) comprising PlanPlus, ActionSoft, PRIASoft and National Asset Directory (NAD) with Local Government Directory (LGD) forming the base for such a robust system along with the Public Financial Management System (PFMS). Table 7.2 shows the state wise adoption of these measures related to electronic and digital connectivity in *Panchayats* for various services.

Table 7.1: State wise Availability of Physical Infrastructure in Panchayats

S. No.	State	Panchayat 'Ghar' (Pucca building)	Total Panchayats	Average Panchayat 'Ghar'	Computers and Printers	Total Panchayats	Average No. of Computers and Printers	Telephone	Total Panchayats	Average No of Telephone	Internet	Total Panchayats	Average Panchayats with Internet
General Category States													
1	Andhra Pradesh	12099	14044	0.86	10183	14044	0.73	673	14044	0.05	14044	14044	1.00
2	Bihar	8629	8629	1.00	8629	8629	1.00	0	8629	0.00	8629	8629	1.00
3	Chhattisgarh	11827	11827	1.00	7213	11827	0.61	173	11827	0.01	11827	11827	1.00
4	Goa	172	193	0.89	137	193	0.71	0	193	0.00	134	193	0.69
5	Gujarat	12563	14889	0.84	14462	14889	0.97	14462	14889	0.97	14462	14889	0.97
6	Haryana	3083	6388	0.48	1720	6388	0.27	0	6388	0.00	0	6388	0.00
7	Jharkhand	4366	4633	0.94	3617	4633	0.78	0	4633	0.00	2249	4633	0.49
8	Karnataka	5923	5923	1.00	5923	5923	1.00	5923	5923	1.00	5923	5923	1.00
9	Kerala	1047	1107	0.95	1107	1107	1.00	1245	1107	1.12	1107	1107	1.00
10	Madhya Pradesh	6588	23377	0.28	23269	23377	1.00	23012	23377	0.98	23284	23377	1.00
11	Maharashtra	24900	28278	0.88	28278	28278	1.00	0	28278	0.00	28278	28278	1.00
12	Odisha	831	7142	0.12	954	7142	0.13	0	7142	0.00	914	7142	0.13
13	Punjab	2560	13417	0.19	2997	13417	0.22	0	13417	0.00	2580	13417	0.19
14	Rajasthan	10584	11636	0.91	10086	11636	0.87	385	11636	0.03	8890	11636	0.76
15	Tamil Nadu	10217	12949	0.79	12949	12949	1.00	2476	12949	0.19	12949	12949	1.00
16	Telangana	8335	13340	0.62	5007	13340	0.38	571	13340	0.04	5007	13340	0.38
17	Uttar Pradesh	58060	59090	0.98	59089	59090	1.00	901	59090	0.02	59089	59090	1.00
18	West Bengal	3705	3705	1.00	3705	3705	1.00	3705	3705	1.00	3705	3705	1.00
Northeastern / Hilly Area States													
19	Arunachal Pradesh	115	2133	0.05	7	2133	0.00	0	2133	0.00	11	2133	0.01
20	Assam	2275	2409	0.94	2409	2409	1.00	0	2409	0.00	2409	2409	1.00

(contd.)

(contd. Table 7.1)

S. No.	State	Panchayat 'Ghar' (Pucca building)	Total Panchayats	Average Panchayat 'Ghar'	Computers and Printers	Total Panchayats	Average No. of Computers and Printers	Telephone	Total Panchayats	Average No of Telephone	Internet	Total Panchayats	Average Panchayats with Internet
21	Himachal Pradesh	3223	3708	0.87	3371	3708	0.91	90	3708	0.02	3705	3708	1.00
22	Manipur	229	167	1.37	52	167	0.31	0	167	0.00	117	167	0.70
23	Meghalaya*												
24	Mizoram*												
25	Nagaland*												
26	Sikkim	62	205	0.30	68	205	0.33	0	205	0.00	22	205	0.11
27	Tripura	632	632	1.00	632	632	1.00	43	632	0.07	151	632	0.24
28	Uttarakhand	6668	7903	0.84	6094	7903	0.77	108	7903	0.01	1624	7903	0.21
Union Territories													
29	Andaman & Nicobar Islands	73	79	0.92	79	79	1.00	79	79	1.00	79	79	1.00
30	Chandigarh												
31	Dadra & Nagar Haveli and Daman & Diu	229	41	5.59	52	41	1.27	0	41	0.00	117	41	2.85
32	Jammu and Kashmir	2762	4596	0.60	4290	4596	0.93	0	4596	0.00	1094	4596	0.24
33	Ladakh	219	224	0.98	51	224	0.23	0	224	0.00	224	224	1.00
34	Lakshadweep												
35	NCT of Delhi**												
36	Puducherry	87	118	0.74	110	118	0.93	0	118	0.00	110	118	0.93

Source: Author's compilation from States' responses, e-gramswaraj website.

Note: * Meghalaya, Mizoram and Nagaland are excluded from the purview of 73rd Amendment Act of the Constitution.

** Panchayat not formed in the UT of Chandigarh and UT of Delhi

Table 7.2: Infrastructure (E-connectivity)

S. No.	States/UTs	Software Adopted		Local Govt. Directory	Panchayats Profiler	Asset Directory	Action Soft	Grievance Redressal	Social Audit	Training Management	GIS	Panchayats Portals	Service Plus	Software developed by State
		Pria Soft	PlanPlus											
General Category States														
1	Andhra Pradesh	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	No	Digital Panchayat, PRIS (Panchayat Raj Information System)
2	Bihar	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	prdnischaysoft.bih.nic.in, For monitoring of Schemes - https://prdnischaysoft.bih.nic.in/
3	Chhattisgarh	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		No	No
4	Goa	Yes	Yes	Yes	Yes		Yes	Yes			Yes	Yes	No	DDU Portal, Gram-Gujarat Rural Account Management, Gram-Gujarat Asset Management, Gram Suvidha, Parinam-Panchayati Raj Information & Management System, PRAISA-Panchayati Raj Accounting Information System for Automation
5	Gujarat	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
6	Haryana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	No
7	Jharkhand	Yes						Yes	Yes				Yes	
8	Karnataka	Yes	Yes	Yes	Yes	Yes	Yes			Yes				Panchatantra 2.0, Worksoft (Gandhi Sakshi Kayaka)

(contd.)

S. No.	States/UTs	Software Adopted		Local Govt. Directory	Panchayats Profiler	Asset Directory	Action Soft	Grievance Redressal	Social Audit	Training Management	GIS	Panchayats Portals	Service Plus	Software developed by State
		Pria Soft	PlanPlus											
9	Kerala			Yes	Yes	Yes	Yes	Yes	Yes	No		Yes		Sulekha for Plan monitoring Sulekha, Saankhya for Accounting Saankhya, Sanchaya for Property Tax Sanchaya, Sevana for Social Security Pension Sevana, ILGMS for day-to-day functions in Grama Panchayats ILGMS
10	Madhya Pradesh	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
11	Maharashtra	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Sangram Software
12	Odisha	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	
13	Punjab													
14	Rajasthan	Yes	Yes	Yes	Yes	Yes	Yes			Yes		Yes		Integrated Raj E-Panchayat
15	Tamil Nadu	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
16	Telangana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	http://prdfinance.up.gov.in/, http://hamariPanchayat.up.gov.in/, http://e-district/SSDG/, http://trainingonline.gov.in, http://Panchayatiraj.up.nic.in
17	Uttar Pradesh	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes		

(contd.)

S. No.	States/UTs	Software Adopted		Local Govt. Directory	Panchayats Profiler	Asset Directory	Action Soft	Grievance Redressal	Social Audit	Training Management	GIS	Panchayats Portals	Service Plus	Software developed by State
		Pria Soft	PlanPlus											
18	West Bengal													GPMS, IFMS, IOSMS, Banglar Para baithak Portal, Meeting Management Portal, Tour & Inspection, PRD Tourism, Online Trade Registration & Building Permission
Northeastern / Hilly Area States														
19	Arunachal Pradesh													
20	Assam	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Panchayat.org
21	Himachal Pradesh	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No
22	Manipur													
23	Meghalaya			Yes										
24	Mizoram													
25	Nagaland													
26	Sikkim	Yes	Yes	Yes	Yes	Yes	Yes			Yes			Yes	No
27	Tripura	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes		Yes	Yes	Amar Sarkar
28	Uttarakhand	Yes		Yes	Yes	Yes	Yes			Yes		Yes		No
Union Territories														
29	Andaman & Nicobar Islands		Yes	Yes				Yes		Yes	Yes	Yes		Under process, Grand-in-Aid Module, Work progress Monitoring Module
30	Chandigarh													
31	Dadra & Nagar Haveli and Daman & Diu													

(contd.)

(contd. Table 7.2)

S. No.	States/UTs	Software Adopted		Local Govt. Directory	Panchayats Profiler	Asset Directory	Action Soft	Grievance Redressal	Social Audit	Training Management	GIS	Panchayats Portals	Service Plus	Software developed by State
		Pria Soft	PlanPlus											
32	Jammu & Kashmir	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		No
33	Ladakh	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
34	Lakshadweep													
35	NCT of Delhi													
36	Puducherry													

Source: Author's compilation from States' responses.

Chapter 8

Capacity Enhancement of *Panchayats*

Traditionally, *Panchayats* are not assigned key responsibility on the pretext of its low capacity. Many times, the responsibilities are transferred to *Panchayats* not considering the principle of subsidiary but to deflect blame or shirking the duty by the sub-national government. Notwithstanding, the institutions of local self-government, with the enactment of CAA, are expected to perform wide range of tasks viz. a) rendering essential civic services like drinking water supply, health and sanitation, rural roads, street lighting etc; b) implementation of schemes designed by the national and sub-national governments on subjects including those listed in the 11th Schedule, and c) collection of taxes and non-taxes assigned to them by the State government.

In these circumstances, it is the perennial concern of the States to enhance the capacity of *Panchayats* in terms of knowledge and skills of elected representatives and *Panchayat* officials through education and training. Hence, the dimension of 'capacity enhancement' had been incorporated in the index. It focuses on the establishment of training institutions and training programmes organised by the States/UTs for elected representatives and the officials helping them to perform the mandated tasks efficiently. It may be noted that various committees constituted, in the past, at the national and sub-national level, about Panchayati Raj, have also given emphasis on training of *Panchayat* functionaries. Some of their observations are given below:

The Balvantray Mehta Committee (1957) has observed that,

“no efforts so far have been made either by the Governments or by public or political organizations to impart any training in administrative matters to persons elected to local bodies. Such training is essential if we are to make our local bodies effective and useful. Rural administration (especially its developmental aspect) is an increasingly complex process, and its machinery is also growing more complex. They have suggested various schemes for integration of the different parts of such machinery but, even so, it will continue to be complicated. It must be handled with care, and that care can come either from a certain volume of initial knowledge or from knowledge borne out of a series of mistakes. To provide the former and avoid the latter, it is necessary that the persons elected to or aspiring to be elected to such bodies should be equipped with a certain minimum knowledge of this machinery. Organisation of 'summer schools' for this purpose will be seriously considered both by the State Governments and responsible non-official organizations like State associations of Panchayat Samitis.”

The Asoka Mehta Committee (1978) categorically suggested training for (a) officials, (b) elected representatives and (c) interface courses for both officials and elected representatives. On training aspect of *Panchayat* functionaries, the Committee has given the following suggestions:

- “the training programmes, covering officials as well as non-officials, would be of staggering dimension. This would require not only the activation of the existing institutions but also considerable augmentation of their numbers and resources. Suitable remedial measures should also be taken to resuscitate and revitalize the State-level training institutions.”
- “the National Institute of Rural Development should be the apex all-India institution for training of trainers, field studies, developing consultancy capabilities, research work and improvement in the level of training in the States. Its faculty should be strengthened and upgraded for this purpose. The Government of India has an important role to play in this regard.”
- “there should be an evaluation of the training programmes so that it will be possible to make

necessary modulations from time to time....Importance should be attached to the programmes for adult education to develop the latent civic consciousness in all the people and thus strengthen the faith in the working of the Panchayati Raj Institutions which have a major role in organizing such programmes.”

The LMSinghvi Committee (1986) recommended that every official in the administration should be made to work in the *Panchayati Raj* and Rural Development setting so as to sensitise the public administration to the problems of rural India. The committee suggested that substantial training, research, and public education inputs should be provided to strengthen the *Panchayats* and the performance capabilities of those who were called upon to function as voters, elected representatives, administrative officials, voluntary workers in relation to *Panchayats*. It is, therefore, essential that local leadership be equipped with skills in the management of development programmes and knowledge of development strategies. This essentially calls for an appropriate training regime suitable to meet the needs and requirements to prepare *Panchayats* to take up their assignment.

8.1 Training Institutions/Activities

Some initiatives have been taken both at the national and sub-national levels. A national programme or centrally sponsored scheme namely *Rashtriya Gram Swaraj Abhiyan* (RGSA) which was implemented during 2018-19 to 2021-22. During the period, 1.43 crore participants

including elected representatives and officials were provided training. The scheme was revamped for implementation from 1 April 2022 till 31 March 2026 at a total cost of Rs 5911 Cr (Central share Rs 3700 Cr and State share Rs 2211 Cr.). During 2022-23, 43.4 lakhs participants have been trained. The termination of the scheme is co-terminus with the 15th UFC period. The focus of the scheme is on localization of SDGs at grassroot level adopting thematic approach through concerted and collaborative efforts of central ministries and State line departments. Under the scheme basic orientation training for Elected Representatives (ERs) of *Panchayats* are ensured within six months of election and refresher training within two years. The funding pattern for the State components is in the ratio of 60:40 among Union, State respectively, except NE Hilly States and UT of J & K where Union and State Share is in the ratio of 90: 10. For other UTs, Union share is 100%.

The mission attempts to strengthen the *Panchayati Raj* system across the country and addresses the critical gaps that constrain their functioning through knowledge creation and capacity building of *Panchayats* etc. Under the scheme, funds have been released to the States/UTs towards capacity building and training. In addition, infrastructure support like *Panchayat Bhawans* and computerization are provided by the MoPR to enhance administrative efficiency. At the sub-national levels several institutions have been established across States. Table 8.1 provides the details regarding the training institutions at State and *Panchayat* level in the States and UTs.

Table 8.1: Training Institutions

Sl.No.	States	State Training Institute	Regional Institutes (<i>Panchayat</i> Level)
General Category States			
1	Andhra Pradesh	NA	NA
2	Bihar	1. Bihar Institute of Public Administration & Rural Development (BIPARD), Govt. of Bihar, 2. State <i>Panchayat</i> Resource Centre (SPRC), Patna, Bihar	District level: 1. District <i>Panchayat</i> Raj Training Institute, 2. Mukhiya- Sarpanch training Institute, 3. District <i>Panchayat</i> Resource Centre (DPRC)
3	Chhattisgarh	State Institute of Rural Development SIRD	District <i>Panchayat</i> Resource Centre (DPRC) , ETC, PTC (<i>Panchayat</i> Training Centre), Block <i>Panchayat</i> Resource Centre (BPRC)

(contd.)

Sl.No.	States	State Training Institute	Regional Institutes (<i>Panchayat</i> Level)
4	Goa	Goa Institute of Public Administration and Rural development, Ella Old Goa.	District level: Goa Institute of Public Administration and Rural development, Ella Old Goa.; Village level: Goa Institute of Public Administration and Rural development, Ella Old Goa.
5	Gujarat	NA	NA
6	Haryana	NA	NA
7	Jharkhand	Central Training Institute, Ranchi	<i>Panchayat</i> Training Centre, Deoghar, Block <i>Panchayat</i> Resource Centre
8	Karnataka	ANSSIRD & PR	District level: 30 District <i>Panchayat</i> Resource Centre; Block level: 176 Taluka <i>Panchayat</i> Samarthy Soudha
9	Kerala	KILA, IMG & NIRD	KILA, (IMG & NIRD)
10	Madhya Pradesh	NA	NA
11	Maharashtra	NA	NA
12	Odisha	SIRD&PR	District level: DPRC, ETC & CPOs; Block level: CPOs
13	Punjab	NA	NA
14	Rajasthan	IGPRS	District level: PTC's at divisional level (Total-6); Block Level <i>Panchayat</i> Samiti; Village level: Gram <i>Panchayat</i>
15	Tamil Nadu	State Institute of Rural Development and <i>Panchayat</i> Raj	Regional Institute of Rural Development and <i>Panchayat</i> Raj, District Resource Centre for <i>Panchayats</i>
16	Telangana	1. TSIRD 2. Extension Training Centres (ETCs) a. Rajendrangar, b. Hasanparthy	7 DPRCs were completed and 2 DPRCs under progress
17	Uttar Pradesh	PRIT	District level: RPRC/DPRC; Block level: DPRC; Village level: DPRC.
18	West Bengal	1. Society for Training & Research on <i>Panchayats</i> & Rural Development (STARPARD) located at Kolkata. 2. B.R. Ambedkar Institute of <i>Panchayats</i> & Rural Development (BRAIPRD) located at Kalyani in Nadia District.	1. Five (5) Extension Training Centres (ETC) set up at regional levels across the State. 2. Twenty (20) District <i>Panchayat</i> Training & Resource Centres (DPTRC)
Northeastern / Hilly States			
19	Arunachal Pradesh	NA	NA
20	Assam	State Institute of <i>Panchayat</i> & Rural Development (SIPRD) State <i>Panchayat</i> Resource Centre under SIPRD.	District level: 12 Extension Training Centre, 11 District <i>Panchayat</i> Resource Centres
21	Himachal Pradesh	NA	NA
22	Manipur	NA	NA
23	Meghalaya	State Rural Employment Society (SRES)	Rural Employment Society (work at all levels)
24	Mizoram	NA	NA
25	Nagaland	NA	NA

(contd.)

(contd. Table 8.1)

Sl.No.	States	State Training Institute	Regional Institutes (<i>Panchayat</i> Level)
26	Sikkim	SIRD&PR	SIRD&PR
27	Tripura	NA	<i>Panchayat</i> Raj training Institute (Agartala, Udaipur, Ambassa, Kumarghat)
28	Uttarakhand	NA	NA
Union Territories			
29	Andaman & Nicobar Islands	State <i>Panchayat</i> Resource Centre (SPRC)	State <i>Panchayat</i> Resource Centre (SPRC)
30	Chandigarh	NA	NA
31	Dadra & Nagar Haveli and Daman & Diu	NA	NA
32	Jammu & Kashmir	SIRD	District level: RETC (Budgam & RS Pura Jammu)
33	Ladakh	NA	NA
34	Lakshadweep	NA	NA
35	NCT of Delhi	NA	NA
36	Puducherry	NA	NA

Source: Author's compilation from States' responses.

Further, in 2014, the Ministry of *Panchayati* Raj, Government of India initiated a National Capability Building Framework (NCBF) which contains thematic training modules on various aspects for elected representatives and functionaries. These themes include health, sanitation, child welfare, education, water conservation and management. Under the campaign, guidelines were provided to States on various aspects of training including modes, contents and types, for example training in physical mode or virtual or blended. Various national training institutions e.g. NIRD&PR, IIPA etc and institutions at sub-national level like State Institute of Rural development (SIRD)-Assam, SIRD-Karnataka, KILA-Kerala, YASHDA-Maharashtra, SIRD-Rajasthan. SIRDs and other State institutions get funding from their respective State governments and supported by the Ministry of Rural Development, Ministry of *Panchayati* Raj. The NIRD&PR is the nodal agency for all SIRDs.

Moreover, many NGOs in various States are actively involved in *Panchayat* training and strengthening PRIs. Notable among them are CENCORED (Centre for Communication and Resource Development in Bihar), CYSD (Centre

for Youth and Social Development, Odisha), *Mahila Chetna Manch* (in Madhya Pradesh), Hand in Hand India (in Bihar, Madhya Pradesh, Gujarat, Jharkhand and Tamil Nadu) (PRIA (in Haryana and Himachal Pradesh), *Sahayi* (in Kerala), *Sahbhagi Shikshan Kendra* (in Uttar Pradesh), *Samarthan* (in Madhya Pradesh), and *Unnati* (in Gujarat). All these government institutions and NGOs perform training for *Panchayati* Raj and cover a wide range of areas including the following:

- **Public governance and administration:** Training on the roles and responsibilities of *Panchayat* members, decision-making processes, and effective governance practices.
- **Public financial management:** Budgeting, accounting, auditing, and resource mobilization to ensure transparent and efficient financial operations.
- **Rural development schemes:** Implementation and management of various rural development schemes and projects.
- **Disaster management:** Preparedness, response, and recovery strategies

to handle natural and man-made disasters.

- Participatory planning: Techniques for involving the community in planning and decision-making processes.
- Gender equality and social inclusion: Promoting gender-sensitive practices and ensuring the inclusion of marginalized groups in *Panchayat* activities
- E-governance and information technology: Using digital tools and

technologies to improve governance and service delivery.

- Environmental management: Sustainable practices for managing natural resources and protecting the environment
- Health and sanitation: Managing public health initiatives, sanitation programs, and ensuring clean drinking water.

These areas ensure that *Panchayat* members are well-equipped to address the diverse needs of their communities effectively.

Chapter 9

Accountability of *Panchayats*

The word accountability is used in several ways, each with different implications for local governance. The simplest form of accountability for local governments is to provide accounts of their actions. Accountability can also be viewed in terms of responsiveness, or the willingness of local government both elected and executive to respond to demands from citizens at large. The idea of responsiveness is that the efficient *Panchayat* functionary is one who is willing to take direction from higher authorities including the State and attempt to serve the residents of that jurisdiction.

Besides, the shift of governance from rule-based to role-based, and a move in high local public service demands with more transparent, participatory, and accountable public administration is a growing phenomenon in local governance. This change is fostering increased public awareness of citizens' rights and responsibilities. In this context, the Constitution provides power to *Gram Sabha*, under article 243 A, to strengthen people's participation in the village assembly which is a critical prerequisite for making *Panchayats* accountable to people (Vaddiraju and Mehrotra 2004).

In addition, the Constitution lay adequate emphasis on the accounts of *Panchayats* and their audit. In this regard, article 243 J is clear which reads, *'The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the Panchayats and the auditing of such accounts'*. Hence, it is the responsibility of the sub-national governments to design accountability framework for *Panchayats* in view of the devolved power and authority, functions and functionaries, rights and duties, and more importantly the finances to the *Panchayats*.

In addition to the financial audit for which C&AG and Local Fund Audit are involved, social audit is of paramount importance in designing the accountability framework for *Panchayats*.

9.1 Social Audit

Social audit is a comprehensive process to assess the impact, effectiveness, and efficiency of the central and state governments' programmes and initiatives undertaken by a *Gram Panchayat*. It is an accountability mechanism that engages the community and ensures transparency in the functioning of local self-government. Social audits of *Gram Panchayats* contribute to fostering a culture of transparency, accountability, and community engagement in local governance. They play a crucial role in ensuring that the activities and programmes conducted by *Gram Panchayats* align with the needs and aspirations of the community they serve. Table 9.1 shows state-wise practices of social audit under various schemes of the government. It also presents the training framework of social audit.

Table 9.1: Social Audit

Sl. No.	State/UT	Social Audit Conducted by	Scheme(s) that are audited	Frequency of Social Audit	Training for Social Audit	
					Trained by	Trainee
General Category States						
1	Andhra Pradesh	<i>Gram Sabha</i>	NREGA	NA	APSIRD, NIRD & PR and internal	<i>Panchayat</i> Officials, Elected Representatives, Citizens
2	Bihar	Social Audit Society, Bihar	NREGA, PMAY, LSBA & PDS	Once in a year		

(contd.)

Sl. No.	State/UT	Social Audit Conducted by	Scheme(s) that are audited	Frequency of Social Audit	Training for Social Audit	
					Trained by	Trainee
3	Chhattisgarh	<i>Gram Sabha</i>	NREGA, PMAY, ICDS, NSAP, SBM, Rurban Mission	Once in a year	State Institutions	<i>Panchayat Officials</i>
4	Goa	NA	NA	NA	NA	NA
5	Gujarat	NA	NREGA	Once in a year	State Institutions	TRP/VRP
6	Haryana	Social Audit Committee	NREGA, PMAY, 15 th FFCG, NSAP in process	Once in a year	State Institutions	<i>Panchayat Officials, Social Development Specialist and Experts of Social Audit Unit, Haryana</i>
7	Jharkhand	Social Audit Unit, Department of Rural Development, Government of Jharkhand	NA	NA	NA	NA
8	Karnataka	<i>Gram Sabha</i>	NREGA, PMAY, SSA, ICDS, AAY	Once in 6 months	ANSSIRD & PR	<i>Panchayat Officials, Elected Representatives, Citizens</i>
9	Kerala	Mahatma Gandhi NREGA Social Audit Society Kerala (MGNSASK)	NREGA, PMAY, SSA, ICDS, AAY	Once in a year	State Institutions	<i>Panchayat Officials</i>
10	Madhya Pradesh	NA	NA	NA	NA	NA
11	Maharashtra	<i>Gram Sabha</i>	NREGA, SSA	Once in 6 months	State Institutions	Elected Representatives, Citizens, Master Trainers Trained by Yashada
12	Odisha	Odisha Society for Social Audit, Accountable Transparency (OSSAT) facilitates the conduct of Social Audit	NREGA, PMAY, SSA, ICDS, AAY	Once in 6 months	State Institutions	<i>Panchayat Officials, Elected Representatives, SHG Members</i>
13	Punjab	Social Audit Unit	NREGA, PMAY, XVFC	Once in a year		VRP/BRP

(contd.)

Sl. No.	State/UT	Social Audit Conducted by	Scheme(s) that are audited	Frequency of Social Audit	Training for Social Audit	
					Trained by	Trainee
14	Rajasthan	<i>Gram Sabha</i>	NREGA, PMAY, SBM		State Institutes, NGOs, SHGs	<i>Panchayat</i> Officials, Elected Representatives, Citizens
15	Tamil Nadu	<i>Gram Sabha</i>	NREGA, PMAY- Pilot Social Audit conducted in 5 Village Pts.	Once in a year	State Institute of Rural Development and <i>Panchayat</i> Raj (SIRD) and Regional Institute of Rural Development and <i>Panchayat</i> Raj (RIRD & PR)	To the Resource Persons of Social Audit Unit
16	Telangana	<i>Gram Sabha</i>	NREGA	Once in a year		Citizens, SHG Members
17	Uttar Pradesh	<i>Gram Sabha</i>	NREGA, PMAY	NA	State Institutions	<i>Panchayat</i> Officials, Elected Representatives, Citizens
18	West Bengal	<i>Gram Sabha</i>	NREGA, PMAY, NSAP	Once in a year	State Institutions, NIRD&PR, Hyderabad), District Social Audit Unit	<i>Panchayat</i> Officials, Elected Representatives, Village Resource Persons & District Social Audit Resource Persons
Northeastern and Hilly States						
19	Arunachal Pradesh	NA	NA	NA	NA	NA
20	Assam	Assam Society for Social Audit	NREGA, PMAY	Once in a year	State Institutions	<i>Panchayat</i> Officials, Elected Representatives
21	Himachal Pradesh		NREGA			
22	Manipur	NA	NA	NA	NA	NA
23	Meghalaya (d)	Meghalaya Society for Social Audit and Transparency (MSSAT)	NREGA, PMAY	Once in 6 months	MSSAT	Elected Representatives (VEC Functionaries), (District & Block Officials)

(contd.)

(contd. Table 9.1)

Sl. No.	State/UT	Social Audit Conducted by	Scheme(s) that are audited	Frequency of Social Audit	Training for Social Audit	
					Trained by	Trainee
24	Mizoram (d)					
25	Nagaland (d)					
26	Sikkim	<i>Gram Sabha</i>	NREGA	Once in a year	NA	NA
27	Tripura	<i>Gram Sabha</i>	NREGA, PMAY	Once in a year	State Institutes	Block Resource Person & Village resource person
28	Uttarakhand	<i>Gram Sabha</i>	NREGA, PMAY, SSA, ICDS	NA	State Institutes, NGOs	<i>Panchayat</i> Officials, Elected Representatives, Line Departments
Union Territories						
29	Andaman & Nicobar Islands	NA	NA	NA	NA	NA
30	Chandigarh (e)	NA	NA	NA	NA	NA
31	Dadra & Nagar Haveli and Daman & Diu	NA	NA	NA	NA	NA
32	Jammu and Kashmir	NA	NA	NA	NA	NA
33	Ladakh	NA	NREGA	Once in 6 months	NA	NA
34	Lakshadweep	NA	NA	NA	NA	NA
35	NCT of Delhi (e)					
36	Puducherry	NA	NA	NA	NA	NA

Source: Author's compilation based on States' responses.

Note: (d) Traditional village and autonomous district councils exist in these States.

(e) Chandigarh and NCT of Delhi do not have Panchayats.

NA: Data not available from given sources,

n.a.: not applicable,

9.2 Gram Sabha

Part IX of the Constitution is not silent on this account. Article 243 A envisages *Gram Sabha* to exercise powers as prescribed in the legal provisions of the respective State to keep the village *Panchayat* accountable. Here, the accountability revolves around transparency, making it possible for villagers to watch and ask questions about the actions and results. For this purpose, *Gram Sabha* poses as an important forum for the people where the electorate gets to participate in the decision-making process. Thus, its functioning deserves to be made a part of the accountability frame and transparency through *Gram Sabha* meetings is an element

of accountability in the functioning of *Gram Panchayats*.

The *Gram Sabha* is a body of all residents who have the right to vote in the village under the jurisdiction of the *Panchayat*. The *Gram Sabha* or village assembly enables every voter of the village to participate in decision-making at the local level. It can be safely argued that peoples' participation at the *Panchayat* level helps a) reducing transaction cost, b) increasing perceived and actual benefits, c) raising awareness among the people, d) mobilizing local resources, and e) facilitating smooth and easy project implementation. Further, it enables residents to have access and

control over the resources and ensures that the benefits reach to the legitimate claimants. It also creates a sustainability aspect and gradually empowers the socially and economically disadvantaged people. Therefore, strengthening the *Gram Sabha* is crucial for enhancing

democracy, fostering economic empowerment, and advancing social justice. An introductory part of *Gram Sabha* is provided state-wise in Table 9.1 with respect to its quorum prescribed and whether recommended for *Gaurav Gram Sabha* or not.

Table 9.2: Gram Sabha

Sl. No.	State/UT	Quorum Prescribed for <i>Gram Sabha</i>	Whether Recommended for <i>Gaurav Gram Sabha</i>										
General Category States													
1	Andhra Pradesh	Not prescribed in the Act	Yes										
2	Bihar	1/20 th of the total members of the <i>Gram Sabha</i>	Yes										
3	Chhattisgarh	1/10 th members of <i>Gram Sabha</i>	No										
4	Goa	1/10 th of total members	NA										
5	Gujarat	Minimum 50 people /10% of Voter	NA										
6	Haryana	1/10 of the total number of <i>Gram Sabha</i> members	NA										
7	Jharkhand	1. In case of schedule area, it is 1/3 of the total members of the <i>Gram Sabha</i> out of which 1/3 should be women. 2. In case of non-schedule area, it is 1/10 of the total members of the <i>Gram Sabha</i> out of which 1/3 should be women.	NA										
8	Karnataka	10% of the voters	Yes										
9	Kerala	10% of the total members											
10	Madhya Pradesh	The quorum of every meeting of <i>Gram Sabha</i> shall not be less than one-tenth of the total number of members of the <i>Gram Sabha</i> or five hundred members of the <i>Gram Sabha</i> , whichever is less.	Yes										
11	Maharashtra	15% of the population of the Village <i>Panchayat</i> jurisdiction (255 in PESA GP) or 100 persons is the quorum of <i>Gram Sabha</i>	Yes										
12	Odisha	NA	NA										
13	Punjab	NA	NA										
14	Rajasthan	1/10 th of total	No										
15	Tamil Nadu	The quorum for the Grama Sabha meeting has been fixed by the Government, based on population of the Village <i>Panchayat</i> , as given below: <table border="0"> <tr> <td>Population</td> <td>Quorum</td> </tr> <tr> <td>1. Up to 500</td> <td>-- 50</td> </tr> <tr> <td>2. 501-3,000</td> <td>-- 100</td> </tr> <tr> <td>3. 3,001-10,000</td> <td>-- 200</td> </tr> <tr> <td>4. Above 10,000</td> <td>-- 300</td> </tr> </table>	Population	Quorum	1. Up to 500	-- 50	2. 501-3,000	-- 100	3. 3,001-10,000	-- 200	4. Above 10,000	-- 300	Yes
Population	Quorum												
1. Up to 500	-- 50												
2. 501-3,000	-- 100												
3. 3,001-10,000	-- 200												
4. Above 10,000	-- 300												
16	Telangana	Based on the number of voters present in the <i>Gram Sabha</i> .	Yes										
17	Uttar Pradesh	For any meeting of <i>Gram Sabha</i> one-fifth of the number of members shall form the quorum; provided that no quorum shall be necessary for a meeting adjourned for want of quorum.	Yes										
18	West Bengal	One-twentieth of the total number of members	Yes										

(contd.)

(contd. Table 9.2)

Sl. No.	State/UT	Quorum Prescribed for <i>Gram Sabha</i>	Whether Recommended for Gaurav <i>Gram Sabha</i>
Northeastern and Hilly States			
19	Arunachal Pradesh	NA	NA
20	Assam	The quorum for a meeting of the <i>Gaon Sabha</i> shall be one-tenth of the total members or five hundred numbers of voters of the village/villages whichever is less.	NA
21	Himachal Pradesh	Representation of at least one-fourth of the total number of families [represented by one or more members of the <i>Gram Sabha</i>] shall form a quorum.	NA
22	Manipur	NA	NA
23	Meghalaya (d)		
24	Mizoram (d)		
25	Nagaland (d)		
26	Sikkim	1/5 th of the members of <i>Gram Sabha</i> . 1/3 rd shall be women	No
27	Tripura	One eighth of the total number of voters of the <i>Gram Sabha</i> shall form the quorum for a meeting of <i>Gram Sabha</i> .	Yes
28	Uttarakhand	1/5 numbers of total members or attendance of representatives of 50% of total families shall be essential.	NA
Union Territories			
29	Andaman & Nicobar Islands	NA	NA
30	Chandigarh (e)	NA	NA
31	Dadra & Nagar Haveli and Daman & Diu	NA	NA
32	Jammu and Kashmir	NA	NA
33	Ladakh	1/3 of the PRI members and General public from the <i>Panchayats</i> to attend the <i>Gram Sabha</i> Meeting	No
34	Lakshadweep	NA	NA
35	NCT of Delhi (e)	NA	NA
36	Puducherry	NA	NA

Source: Author's compilation based on State Governments' responses.

Note: (d) Traditional village and autonomous district councils exist in these States.

(e) Panchayat is yet to be revived.

NA: Data not available from given sources,

n.a.: not applicable,

9.3 Gram Panchayat Development Plan (GPDP)

Article 243 ZD of the Constitution stipulates every State to form planning committee (DPC) at district level. The DPC is required to consolidate the plans prepared by all the local governments both the *Panchayats* and the Municipalities. This is a mandatory provision of the Constitution and

dealt under the 'Framework' dimension in the study. In order to strengthen planning process with participatory approach, the Ministry of *Panchayati Raj* launched a campaign for the preparation of *Panchayat* Development Plan (PDP). *Panchayats* have been mandated for the preparation of the PDP for economic development and social justice utilizing the resources available to them. The PDP planning

process must be comprehensive and based on a participatory process which involves the full convergence with schemes designed by central ministries/line departments on various subjects including those listed in the 11th Schedule of the Constitution. In this campaign, the village *Panchayat* is expected to prepare *Gram Panchayat Development Plan* (GPDP)

which integrates both citizens and their elected representatives into the decentralized planning process. It aims to address development issues and reflect the needs and priorities of the community, including those of marginalized groups. Table 9.3 presents the nomenclature of GPDP in each State and provides information on the dates when guidelines were issued.

Table 9.3: Nomenclature of GPDP in States and Dates of guidelines Issuance

Sl. No.	State	Name of GPDP	Date of Issue
General Category States			
1	Andhra Pradesh\$	GPDP-AP	17-10-2015
2	Bihar	NA	31-12-2015
3	Chhattisgarh\$	GPDP-Chhattisgarh	
4	Goa	<i>Niyojit Amcho Goan, Nitol Amche Goen</i>	
5	Gujarat\$	Village Development Plan	30-12-2015
6	Haryana	Hamari Yojana-Hamara Vikas	
7	Jharkhand\$	<i>Hamari Yojana Hamara Vikas</i>	
8	Karnataka	NA	22-09-2015
9	Kerala	NA	18-08-2012
10	Madhya Pradesh\$	Smart Gram, Smart <i>Panchayat</i>	23-10-2015
11	Maharashtra\$	<i>Aamcha Gaon Aamcha Vikas</i>	04-11-2015
12	Odisha\$	Our Village Our Plan	03-12-2015
13	Punjab	<i>Sade Yojna Sada Vikas</i>	
14	Rajasthan\$	<i>Apni Yojna Apno Vikas</i>	14-10-2015
15	Tamil Nadu		24-07-2015
16	Telangana\$	<i>Gram Jyothi</i>	14-08-2015
17	Uttar Pradesh	Gram <i>Panchayat</i> Vikash Yojna	29-09-2015
18	West Bengal	Participatory planning at the GP Level	05-10-2015
Northeastern / Hilly Area States			
19	Arunachal Pradesh	My Village My Development Plan	
20	Assam	<i>Goan Panchayat</i> Development Plan	08-12-2015
21	Himachal Pradesh\$	<i>Hamari Panchayat Hamari Yojana</i>	
22	Manipur	<i>Eikhoigi Khungang Eikhoina Semjarashi</i>	20-10-2015
23	Meghalaya*		
24	Mizoram*		
25	Nagaland*		
26	Sikkim	<i>Aafno Gaon Aafai Banau</i>	17-10-2015
27	Tripura	<i>Gram Panchayat Development plan</i>	
28	Uttarakhand	Dr. A.P.J. Abdul Kalam Gram Badlav Yojana	03-09-2015

Source: Ministry of Panchayati Raj, GoI.

Note: Data was not available for UTs

* traditional village and autonomous district councils exist in these States.

\$ PESA States

Panchayats are not operational in these UTs

& Data not available

The GPDP is an essential tool for promoting accountability of *Panchayats* and ensuring that development initiatives are responsive to the needs of the grassroots community. It also plays a crucial role in advancing the principles of decentralization, community participation, and sustainable development at the *Gram Panchayat* level.

9.3.1 GPDP in Fifth Schedule Areas

The *Panchayats* (Extension to Scheduled Areas) Act 1996 (PESA) promotes the empowerment of local communities, particularly through *Gram Sabhas*, for the planning and implementation of all development programs in the area. It emphasizes the involvement and consent of the people in various matters, including land acquisition, resettlement and rehabilitation, land restoration (in case of alienation), mining of minerals, use of intoxicants, ownership of minor forest produce, management of village markets, management of water bodies, and control over money lending. Therefore, while preparing *Gram Panchayat* Development Plans (GPDP) in Fifth Schedule Areas, it is essential to adhere to the spirit of this law.

It is imperative for *Gram Panchayats*, in regions falling under the Fifth Schedule, to guarantee the participation of residents at the village level. Once these plans are drafted at the village level, they should be seamlessly integrated at the *Gram Panchayat* level without any alteration.

GPDP provides essential support to *Gram Panchayats* for the smooth and effective planning and delivery of basic services. It also presents an opportunity for integrating the planning of schemes like MGNREGA and other central flagship initiatives aimed at poverty reduction, economic upliftment, and social justice for the marginalized sections of rural areas.

In order to encourage spatial planning by the *Gram Panchayat*, the Ministry of *Panchayati Raj* had launched the Geographic Information

System (GIS) application “*Gram Manchitra*” (<https://grammanchitra.gov.in>). This application facilitates and supports *Gram Panchayats* to perform planning at the *Gram Panchayat* level using geospatial technology. It provides a unified Geospatial platform to better visualize the various developmental works to be taken up across different sectors and provide a decision support system for the *Gram Panchayat* Development Plan (GPDP).

9.4 Transparency and Anti-Corruption

Transparency is the practice of making information, processes, and decisions accessible, visible, and understandable to all stakeholders. It is a critical component of good governance and is essential for promoting accountability, participation, and trust in public institutions. Right to Information (RTI) Act, 2005 plays an important role in improving transparency in *Gram Panchayats* by enabling the citizens to ask for information from government and public authorities, including the *Gram Panchayats*, about their functioning, activities, reports decision-making processes and various programs run by them. It helps in reducing corruption, and malpractices and in promoting good governance. Correspondingly, the need for the *Gram Panchayat* Citizens’ Charter arises for better service delivery. It is a document that outlines the *Panchayat’s* commitment to service standards, quality, timeliness, grievance redressal, transparency, and accountability. The primary objective is to empower citizens regarding public services and enhance service quality in alignment with their expectations.

It is important to note that most States have adopted either *Lokayukta* or Ombudsman in *Panchayats*. The *Lokayukta* entertains the complaints related to any issue of *Panchayats*. Table 9.4 provides state-wise information on the presence of citizen charters, institutions handling *Panchayat* complaints, and authorities designated under the RTI Act.

Table 9.4: Transparency & Anti-Corruption

Sl. No.	State	Citizens' Charter	Institutions undertaking Complaints of Panchayats	Information Officer under RTI			I Appellate Authority under RTI			II Appellate Authority under RTI			
				VP	IP	DP	VP	IP	DP	VP	IP	DP	
General Category States													
1	Andhra Pradesh	Yes	Lokayukta, Spandana Portal of Andhra Pradesh State Government	Extension Officer (PR & RD)	Admin Officer	Dy. Chief executive officer	Mandal Development Officer	Mandal Development Officer	Chief Executive officer	RTI Commission	RTI Commission	RTI Commission	
2	Bihar	Yes	Lok Prahari, Govt. Agency	Concerned Block Panchayat Raj Officer (BPRO)	Concerned Block Development Officer (BDO)	Director, Account Administration-cum-Additional Chief Executive Officer of Zila Parishad	Concerned Block Development Officer (BDO)	Concerned sub divisional officer (SDO)	CEO of ZP	State information commission	State information commission	State information commission	
3	Chhattisgarh	Yes	Lokayukta, Govt Agency	Panchayat Secretary	CEO - Janpad Panchayat	CEO - Zila Panchayat	CEO - Janpad Panchayat	CEO- Zila Panchayat	Collector	State Information Commissioner	State Information Commissioner	State Information Commissioner	
4	Goa	Yes	Block Development Officer and Directorate of Panchayats.	V.P Secretary	NA	Chief Executive officer	PIO	NA	CEO JP	NA	NA	APIO	
5	Gujarat	Yes	Govt Agency	Talati-cum-Mantri	Taluka development officer	Dy. District development officer	Taluka development officer	Dy. District Development Officer	District Development Officer	GIC	GIC	GIC	
6	Haryana	Yes	NA	Sarpanch	NA	NA	NA	NA	NA	NA	NA	NA	
7	Jharkhand	Yes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
8	Karnataka	Yes	Ombudsman, Lokayukta, Govt Agency	Secretary	Manager	Deputy Secretary	Panchayat Development Officer	Executive Officer	Chief Executive Officer	Executive Officer	Executive Officer	Chief Executive Officer	Commissioner, Karnataka Information Commission

(contd.)

Sl. No.	State	Citizens' Charter	Institutions undertaking Complaints of Panchayats	Information Officer under RTI			I Appellate Authority under RTI			II Appellate Authority under RTI		
				VP	IP	DP	VP	IP	DP	VP	IP	DP
9	Kerala	Yes	NA	Grama Panchayath Secretary	Block Panchayath Secretary	Finance Officer	Panchayath Deputy Director	Assistant Development Commissioner (General)	Secretary -District Panchayat	State Information Officer	State Information Officer	State Information Officer
10	Madhya Pradesh	NA	NA	Panchayat Secretary	Block Panchayat Officer	Project Officer	CEO, Janpad Panchayat	CEO, Janpad Panchayat	CEO, Zila Panchayat	Commissioner, State Information Commission	Commissioner, State Information Commission	Commissioner, State Information Commission
11	Maharashtra	Yes	Ombudsman, Lokayukta, Govt. Agency, Gram Sabha at Gram Panchayat, Lok Shahi Din at Block, District, Divisional and State level	Gram Sevak	SO	SO	Extension Officer (Panchayat)	BDO	HOD	State Information Commissioner	State Information Commissioner	State Information Commissioner
12	Odisha	NA	Ombudsman (In case of Mahatma Gandhi NREGS), Govt. Agency	PEO	ABDO	Addl CDO cum EO	GPEO	BDO	CDO cum EO	OIC, Bhubaneswar	OIC, Bhubaneswar	OIC, Bhubaneswar
13	Punjab	NA	NA	Panchayat Secretary	BDPO	Deputy CEO	BDPO	DDPO	CEO	DDPO	DDPO	NA
14	Rajasthan	NA	NA	VDO	BDO	CEO	Sarpanch	Pradhan	Zila Pramukh	I.C	I.C	I.C
15	Tamil Nadu	Yes	Ombudsman, Govt Agency	Village Panchayat Secretary	Deputy BDO	Superintendent in the cadre of Dy BDO/ BDO	Village Panchayat President	BDO	District Panchayat Secretary	State Information Commission	State Information Commission	State Information Commission
16	Telangana	Yes	Lokayukta, Govt. Agency	Panchayat Secretary	Superintendent of Block Panchayat	Deputy CEO	Mandal Panchayat Officer	Mandal Parishad Development Officer	CEO	State Information Officer	State Information Officer	State Information Officer

(contd.)

Sl. No.	State	Citizens' Charter	Institutions undertaking Complaints of Panchayats	Information Officer under RTI			I Appellate Authority under RTI			II Appellate Authority under RTI			
				VP	IP	DP	VP	IP	DP	VP	IP	DP	
17	Uttar Pradesh	Yes	Lokayukta, Govt. Agency	DPRO	BDO	AMA	DD(P)	CDO	CDO		State Information Commissioner UP	State Information Commissioner UP	State Information Commissioner UP
18	West Bengal	Yes	Online grievance redressal system	Executive Assistant	Joint EO of PS	Secretary, ZP	Pradhan	EO of PS	AEO, ZP		NA	NA	NA
Northeastern / Hilly Area States													
19	Arunachal Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Assam	Yes	Ombudsman	GP Secretary	PIO of Block	PIO of Zilla Parishad	CEO	GEO	GEO		SEC	SEC	SEC
21	Himachal Pradesh	Yes	Govt Agency	PIO-cum-Secretary Panchayat	PIO-cum-Inspector (Panchayat)	PIO-cum-Secretary, Zilla Parishad	BDO	Chief Executive officer cum-Block Dev. Officer	Chief Executive officer Zilla Parishad cum- ADC/ADM.		State Election Commissioner	State Election Commissioner	State Election Commissioner
22	Manipur		NA	NA	NA	NA	NA	NA	NA		NA	NA	NA
23	Meghalaya (d)	Yes	Ombudsman, Lokayukta, Govt Agency	NA	NA	NA	NA	NA	NA		NA	NA	NA
24	Mizoram (d)	NA	NA	NA	NA	NA	NA	NA	NA		NA	NA	NA
25	Nagaland (d)	NA	NA	NA	NA	NA	NA	NA	NA		NA	NA	NA
26	Sikkim	Yes	Directorate of Panchayati Raj	BDO	NA	DPO	Director Panchayat	NA	Director Panchayat		NA	NA	NA
27	Tripura	Yes	PG Portal - https://pgportal.gov.in/ https://cmhelpline.tripura.gov.in/	Panchayat Secretary / RPM	PO/PEO	PO/PEO	Directorate of Panchayats	Directorate of Panchayats	District Magistrate & Collector		NA	NA	NA

(contd.)

(contd. Table 9.4)

Sl. No.	State	Citizens' Charter	Institutions undertaking Complaints of Panchayats	Information Officer under RTI			I Appellate Authority under RTI			II Appellate Authority under RTI		
				VP	IP	DP	VP	IP	DP	VP	IP	DP
28	Uttarakhand	Yes	Govt. Agency, Right to Service Commission	GPVA	BDO	Apar Mukhya Adhikari	BDO	DDO	CDO	State Information commission	State Information commission	State Information commission
Union Territories												
29	Andaman & Nicobar Islands*	Yes		Panchayat Secretary	Executive Officer	Assistant Director (Admn)	BDO	Assistant Commissioner	Chief Executive Officer	Director	Director	
30	Chandigarh	NA		NA	NA	NA	NA	NA	NA	NA	NA	
31	Dadra & Nagar Haveli and Daman & Diu	NA		NA	NA	NA	NA	NA	NA	NA	NA	
32	Jammu and Kashmir	No		VLW	BDO	ADDC						
33	Ladakh			BDO	BDO		BDO	BDO		ACD	ACD	
34	Lakshadweep	NA		NA	NA	NA	NA	NA	NA	NA	NA	
35	NCT of Delhi**	NA		NA	NA	NA	NA	NA	NA	NA	NA	
36	Puducherry	NA		NA	NA	NA	NA	NA	NA	NA	NA	

Source: Author's compilation based on States' Responses

Note: NA - data not available in the given source

Expanded Term of Officials - AAC: Assistant Accounts Officer, ACD: Assistant Commissioner Development, AEO: Additional Executive Officer, ADC: Additional Deputy Commissioner, ADC*: Assistant Development Commissioner, ADDC: Additional District Development Commissioner, AMA: Authorized Medical Attendant, APD: Assistant Public Information Officer, BDO: Block Development Officer, BDPO: Block Development Panchayat Officer, BPS: Block Panchayat Secretary, CIC: Chief Information Commissioner, CEO: Chief Executive Officer, CO: Chief Officer, Comsnr: Commissioner, CDO: Chief Development Officer, Dy. CEO: Deputy Chief Executive Officer, DC: District Collector, DD: Deputy Director, DDC: District Development Commissioner, DDO: District Development Officer, DDPO: District Development Panchayat Officer, DM: District Magistrate, DPO: District Planning Officer, DPRO: District Panchayat Returning Officer, EA: Executive Assistant, EO: Extension Officer, EO: Executive Officer, GIC: Gujarat Information Officer, GPEO: Gram Panchayat Extension Officer, GPVA: Gram Panchayat Vikas Adhikari, GS: Gram Sevaks, ID: Joint Director, JEO: Joint Executive Officer, KIC: Karnataka Information Commissioner, MPDO: Mandal Parishad Development Officer, PD: Project Director, PEO: Panchayat Development Officer, PIO: Panchayat Inspector, PIO: Public Information Officer, PO: Probationary Officer, PS: Panchayat Secretary, Pr. Secy: Principal Secretary, P&S: Panchayat Social Extension Officer, RM&DD: Rural Management & Development Department, RPM: Rural Program Manager, SDO: Sub Divisional Officer, SO: Section Officer, Secy: Secretary, SLC: State Information Commissioner, VLW: Village Level Worker \$Supdt: Superintendent.

Chapter 10

Devolution Index: The Context¹

The word devolution is used in many contexts. It is both compared and contrasted with decentralization, delegation and deconcentration. A number of scholars have described decentralization as a spectrum ranging from deconcentration (the superficial form) to devolution (the deepest form) with delegation somewhere in between the two and, while most of us believe that devolution is the most advanced form of decentralization (Cheng 2019). There are also researchers who observe that devolution and decentralization are different processes. In contrast, some others argue that the two, or even three, make a continuum. There is yet another opinion that decentralization may proceed without devolution, while devolution necessarily leads to decentralization. But everybody agrees with one description, that passing down, or descent through successive stages, can easily be defined as any of these four processes.

This chapter discusses the concept of devolution with reference to governance, its spheres and different dimensions considered for devolution in the context of *Panchayats*, the need for constructing an index to capture the status of devolution, and the history of index making to assess the quantum of devolution undertaken by the States for the *Panchayats* in India.

10.1 Devolution

In the context of governance, devolution is concerned with passing on of powers, authority and rights and/or duties and responsibilities, or even funds from a higher level jurisdiction to a lower level, and thereby making them more independent in decision-making. Many times, the lower level jurisdiction is referred to as a subordinate or even substitute, which may not always be true. For example, in India, much of the transfer of funds from the Union to the States is under the recommendations of the union finance commission which is constituted under the direction of the Constitution, whereby States are not subordinate to the Union. The process of devolving power is sometimes named as downscaling government, to bring government closer to the people, or the elected to the electorate (Chaudhuri 2007). It may be noted that the discussion revolves around a situation of the extant centralized polity.

The Commission on Scottish Devolution (2008) defines devolution as the process of decentralization, in which power and responsibility is moved outwards and downwards, and hence to the people. This definition comes closest for our purposes, since in India the State, comprising the national and sub-national sovereign political entities, attempted to move governance closer to the people by bringing the 73rd and the 74th constitutional amendment acts which mandate the States to enact conformity acts putting the third tier of governments on a firmer footing. Since the Scottish Parliament is a body without legislative powers, it is in a way akin to the *Gram Sabhas* in India which can deliberate on every single issue concerning the public affairs of their village - governance, development and services - and such affairs which can be considered public good in the larger context, like social justice.

However, in a federal structure like that of India, local governments both *Panchayats* and Municipalities, draw and derive their authority from the respective State Assembly, and do not have any legislative authority of their own, though they may enjoy considerable decision-making powers. In this context, pre-eminence of State over local governments was pronounced by John Forrest Dillon in a judgment in the Iowa Supreme Court as early as 1868 that:

Municipal corporations owe their origin to, and derive their power and rights wholly from, the

¹This chapter is drawn upon the first IIPA Devolution Index Report (Alok and Chaubey 2010)

legislature. It breathes into them the breath of life, without which they cannot exist. As it creates, so it may destroy. If it may destroy, it may abridge and control.

Dillon's rule contrasts powers of the States with those of local governments. While States' powers are unlimited, except for restrictions imposed by the Constitution, local governments have only those powers that have been explicitly granted to them. This strong opinion did not go unchallenged. Thomas Cooley did not agree with Dillon, and in a judgement in the Michigan Supreme Court in 1871 argued that '*local government is a matter of absolute right*' (of the people) and '*State cannot take it away*'. But the fact of the matter is that local governments are organized and treated according to Dillon's principle. Irrespective of Mahatma Gandhi's views on *Panchayats* and the existence of ancient village republics of India, our local governments, both *Panchayats* and Municipalities, continue to derive not only their powers, but also responsibilities from their respective States.

10.2 Devolution to *Panchayats*

Yet, the situation in India is slightly different from other countries with a federal system. Unlike the US, local governments in India do not derive rights from a State constitution, as the same does not exist in India. All governments draw their rights from the Constitution that assigns most local subject matters to the States. In turn, it is obligatory for the States to move forward and devolve the powers and duties through legislative and administrative channels to local governments.

Article 243G of the Constitution mandates the legislature of a State to endow the *Panchayats*, by law, '*such powers and authority as may be necessary to enable them to function as institutions of self-government*' and, further, '*such law may contain provisions for the devolution of powers and responsibilities upon Panchayats, at an appropriate level*'. The same article, on the other hand, reads '*subject to such conditions as may be specified therein*'. It has further circumscribed the local domain in terms of preparation of plans for economic development and social justice,

and implementation of schemes for economic development and social justice, which may be entrusted to them. It is pertinent to note that *Panchayats* have yet to have a role in the traditional domain of administration of justice. Therefore, there is enough scope for the States to play around. Thus, they can make or mar local governments, and more so *Panchayats*. Though a role of the Union in local governments is also envisaged in the Constitution, through various channels, but all of them pass through States.

It is expected that outcomes would depend a great deal on the steps taken by the States to empower, enable, facilitate and motivate local governments by institutional design in their functioning. But, equally important, are local political dynamics over which the institutional design may have little control (John and Chatukulum 2003). In the present context, where substantial funds are collected at the higher levels and many vertical schemes are administered at these levels, it becomes equally important to see the extent to which local people and representatives are involved and allowed to participate.

In a survey-based work, Shah and Shah (2006) find that the trend of governance in matters of local public affairs is reversing, though slowly but steadily, from 'local to centre' (bottom up) to 'centre to local' (top down) and believe that in the Twenty-First Century local governance would be based on a fresh view and vision, wherein leadership roles would be assumed in a multi-centre, multi-order or multi-level system.

10.3 Dimensions of Devolution

The Union government has a role in seeing that the mandatory provisions of the Constitution are followed by States in letter and spirit. It also has a role, in the spirit of cooperative federalism, to handhold and guide the States in fulfilling the discretionary provisions as well. Often, the Union government motivates by providing incentives, or disincentives, to States to adopt the principle of subsidiarity in place of residuality.

The *raison d'être* for federalism and decentralization, one can see, lies in the fact of diversity and plurality of cultures, tastes and preferences on the one hand and geography,

topography and resources on the other. Yet there are reasons, history apart, that people choose to be governed by one political entity, as distinguished from others, and under one political dispensation rather than others.

Some scholars who worked in the area of devolution have often considered political, fiscal and administrative dimensions (Kearney 1999), while others have thought it fit to consider funds, functions and enabling institutions. In the Indian context, Chaudhuri (2007) suggests dimensions of political, functional and financial devolutions. Within the political dimension, he points out aspects of voice, autonomy and accountability, but discusses representation of weaker sections, regularity of elections, etc. Datta (undated) argues the importance of only financial autonomy and suggests the organizational autonomy and fiscal transfers as peripheral.

A Working Group constituted by the Government of India (2001) compiled information on matters enumerated in the XI Schedule along with funds and functionaries, in addition to the status of the district planning committee. The group showed concerns on the irregularity in the devolution of powers and funds by the States, and the conditionalities imposed on *Panchayats*.

John and Chatukulam (2003) made an attempt to measure the level of decentralization in Kerala by using 20 variables around six indicators. They added a few indicators, i.e. demand for decentralization, effects in society, and theory-practice incongruity of scope, intensity and commitment, suggested in the Vengroff-Ben-Salem model. John and Chatukulam based their index on a qualitative assessment made by experts and rated Kerala at 2.0 out of maximum 4.0.

The World Bank (2000) made an attempt to assess the status of rural decentralization in seven selected States in which three dimensions of devolution, viz., political, administrative and fiscal, were considered. There were 17 broad indicators and 34 specific indicators. The Eleventh Finance Commission also attempted an index of decentralization as a criterion with 20 percent weight for devolution of grants

to states for onward transfer to *Panchayats* (Government of India 2000). The Thirteenth Finance Commission also employed an index of devolution as one of the criteria for determining the *inter-se* distribution of grants to the States for onward transfer to *Panchayats* (Government of India 2009). Thereafter, the 14th and the 15th UFC could not use any index of decentralization/devolution.

Chaudhuri (2007) rates Indian States on the political devolution, functional devolution and financial devolution. He accords positive and negative marks for their achievements in various aspects of these dimensions. Four indicators included in political devolutions are: regular elections, women's representations, *dalit/advansi* representation and political autonomy. The functional autonomy indicators include: transfer of functions, transfer of functionaries, district planning committee and expenditure autonomy. Within financial devolution, the following are considered: transfer of funds, flow of funds and share of funds. The scores range from minus 10 for Bihar to plus 8 for Kerala while indicators receive scores in integers.

Still others look from the perspective of local autonomy. Wolman (1990) and Wolman et al. (2008) summarized the arguments for local autonomy as resting on values of economic efficiency, political responsiveness and accountability, policy diversity and consequent innovation and learning opportunities. From the viewpoint of citizens, they indicate aspects of political participation, civic education and leadership development for local autonomy.

For operationalizing and measuring local autonomy, Wolman et al. (2008) considered three dimensions, viz., local government importance, local government discretion, and local government capacity. For determining the level of local government importance, they considered five variables- two fiscal, one economic and two related with personnel-detailing how much local governments share the space with the State of which they are a derivative organ. For determining the level of the second dimension (discretion) as many as eleven variables are considered. Some of these

are structural home rule, functional home rule, range of municipal authority for handling key governmental services (public health, public works, public school management), legal limits on fiscal activities of local governments (property assessment limits, property tax limits, revenue/expenditure limits, State imposition on debt limits) and variables to measure the extent that the revenues are unconstrained. For the third dimension of local government capacity, the factors taken into account were personnel capacity (per thousand citizens) and revenue stability (proxied through measures of revenue diversity). The authors had used factor analysis to convert the variables into factors. Many qualitative variables were assigned values, based on value judgements.

It is found in the IIPA study that the variables used for creating indicators are not totally dissimilar but anchored in the specific context. It may be pointed out that the above exercises have not been critically reviewed for their deficiencies, as the intention is to only provide a context for the dimensions and indicators which have been taken into consideration for the kind of exercises undertaken in this work.

10.4 Need for an Index

According to the practices in the modern competitive world, comparison is made of situations, events, phenomena, processes and episodes, which often influences the results and outcomes. Practically, every simple idea we pick up is multidimensional. It is trite to say that devolution is a multidimensional concept, or idea. Even if each dimension can be given a number, it is not easy to compare two situations, or call them state of affairs. For any kind of comparison across time and/or space, we need to reduce the multidimensional variety into real numbers by constructing an index. GDP for instance is such an example.

It is in this context that the exercises for making the devolution index began. The express purpose was to see the level of autonomy and discretion *Panchayats* have, to take independent decisions, in providing civic services, implementing schemes and generating revenues.

Since, local governments, in the Indian context -*Panchayats* and municipalities- are derivatives of the State, it is the State which must devolve its powers and authority, functions and functionaries, rights and duties, and funds to the structures below, and thus bring the government to the doorstep of the people. It must be achieved in a variety of ways, since States vary in their complexion. For example, some States have tribal areas (V Schedule and VI Schedule areas as mentioned in the Constitution) and others have a regional reference in the Constitution. This variety would itself be diverse in approaches, forms and content across States.

Yet a comparison is attempted even at the cost of losing some of the specificities. It was remarked by Alfred North Whitehead, an English mathematician and philosopher, that whenever a comparison is made, at least one dimension is ignored which makes one entity different from another. But, everyone does it. With advancing civilization and increasing quantification of almost everything, index making has been increasing. Even words 'much' and 'less' or 'pleasure' and 'pain' or 'honesty' and 'beauty' are assigned numbers.

10.5 Context of Index Making

The Ministry of Panchayati Raj was set up in 2004. The Ministry organized a Chief Ministers' Conference followed by seven round tables of States' Ministers In-charge of *Panchayats* to create a consensus on various aspects in the spirit of co-operative and competitive federalism. In the fifth-round table at Srinagar during October 2004, V N Alok presented a concept paper prepared by Alok and Bhandari. In the concept paper, Alok and Bhandari (2004) delineated several variables under three dimensions, viz., Functions, Finances and Functionaries (3Fs set), and provided a scheme of scores and values. It was resolved in the round table to operationalise the concept based on Alok and Bhandari (2004).

The task of index formation was assigned to NCAER for three years, i.e. 2006-07, 2007-08 and 2008-09. The NCAER used the 3Fs set. In 2008-09, an important change was introduced by including a filter to see if a State adheres to

certain constitutionally mandatory requirements and if a State did not fulfil them, the same was kept outside the purview of the study. This filter was called 'Framework' dimension. This tests whether the States had fulfilled the four mandatory provisions of the Constitution, i.e. holding regular *Panchayat* elections, establishing State Election Commission, establishing State Finance Commissions at regular intervals, and setting up the District Planning Committees. Subsequently, the IIPA study for 2009-10 followed this *"two stage approach and improved upon the previous work in terms of its methodology and scope. The first stage shortlisted States that passed all four mandatory criteria. The second stage calculates the DI and ranks the States."*². The IIPA study also assesses how well the mandatory criteria have been implemented. The scores form part in the construction of the index.

In 2012-13 and 2013-14 IIPA studies, two other dimensions i.e. 'Capacity Building' and 'Accountability' were added in the 3Fs, after a round of extensive consultations with domain experts and representatives of MoPR, States and SIRDs. The IIPA study had always improved over the previous study in its design. In the present study, this process has been taken forward through continuous consultations with the States and the Ministry of Panchayati Raj, along with the review of the government reports on various issues, RGSA guidelines, review of other national and international literature on decentralisation

and local governance. Related State Acts, manuals, State reports, government orders, etc. were also sought to make better judgments. This process culminated in the form of a well-structured questionnaire with few open-ended questions.

Further, a two-day National Consultative Workshop on Status of Devolution to Panchayats was organized on 24-25 January 2024 in Goa. The Secretary, Ministry of Panchayati Raj convened this meeting with States. The IIPA organized the event jointly with the MoPR. Special Chief Secretary/ Additional Chief Secretaries / Principal Secretaries / Secretaries in charge of Panchayati Raj in States attended the workshop by Raj in the respective states. The Director General, IIPA and representatives of Reserve Bank of India (RBI), NITI Aayog and Comptroller and Auditor General (C&AG) also participated in the workshop. The methodology and findings were presented in the national workshop to elicit comments. All participants appreciated the methodology and findings of the study.

All six dimensions of the devolution index have been discussed with related constitutional and State legal provisions in the previous chapters. Indicators under these dimensions have also been discussed in those chapters. All the indicators been presented in tabular form in the introductory chapter.

²Secretary, Ministry of Panchayati Raj in his Foreword to the IIPA study report 2009-10

Chapter 11

Devolution Index: Construction and Estimation¹

This chapter delineates the steps taken in the construction of the devolution index and provides its estimation framework. An index has three essential steps: one of principles, another of mathematics and lastly of statistics. In actual practice, all three are interwoven and inform and interact with one another. Principles in the present context helps us in the choice of variables which have been aggregated at the levels of indicators and dimensions. Mathematics is about standardizing and normalizing the variables and deciding the aggregation scheme. Statistics is about which data must be collected and how it must be collected. The estimation framework deals with the dimensions and indicators, their scores and weights and the basis of assigning values to those aspects of indicators, which have been captured through several questions.

Devolution needs sequential and correlated transfer of functions, finances, and functionaries (3Fs), to the institutions of local self-governments. However, the effectiveness of local self-government cannot be ensured with the transfers of 3Fs alone. It requires capacity enhancement measures along with accountability to the residents and the State. For effective devolution, these two dimensions are key to establish 3Fs and preserving fairness and transparency in the operation of *Panchayats*.

Such notions are integral to *Rashtriya Gram Swaraj Abhiyan* (RGSA), a centrally sponsored scheme of the Ministry of *Panchayati Raj*. Hence, each dimension stated above and indicators under each dimension mentioned in the previous chapters have been developed in the present exercise in the construction of the Devolution Index. While data supporting each indicator of the index had been obtained from States/UTs, the same have also been strengthened further by capturing various critical aspects that take place at the ground level. There were several stages in the development of the Devolution Index.

In this regard, all the States and Union Territories are covered in the study except the States of Meghalaya, Mizoram and Nagaland. This is due to the reason that Part IX of the Constitution does not apply to these scheduled and tribal areas, and they are out of the purview of 73rd Amendment Act as stated in Article 243 (M). Further, the NCT of Delhi is also out of reckoning as *Panchayats* were superseded in 1990 and have not yet been revived. The UT of Chandigarh is also kept outside the purview of the study as *Panchayats* do not exist according to the response by the Union Territory.

Data could be collected for all the States except Arunachal Pradesh and Manipur. The authorities were unable to respond due to the situation of riots and insurrection in the State of Manipur. Among the Union territories, Lakshadweep and Dadra & Nagar Haveli and Daman & Diu have not provided the updated data. Therefore, data from secondary sources, responses given by the State/UT in the previous IIPA study (2013-14) and the field survey data have been considered to construct the index of all States/UTs.

11.1 Devolution Formulae

Simple indices are linear. In other words, they are weighted sums, or averages of the constituents, or components that go into making an index. They can be categorised in two broad groups—one having a unit of measurement and other without having a unit. An example of the former is Gross Domestic Product, and that of the latter is Consumer Price Index. Components are first converted into such

¹The introductory part of this chapter is drawn upon the first IIPA's devolution index report in the year 2010

quantities that they become comparable and can be aggregated by adding together. In the case of Gross Domestic Product, quantities are multiplied by their respective prices so that they are all converted into monetary values which can be added together. In the case of Consumer Price Index, price relatives are prepared, which are generally weighted by their expenditure share in the total expenditure.

Similarly, achievements in several dimensions can also be aggregated into a single entity by appropriately designing the index making procedure. Present level of achievement of an entity, like country or state or district, can be divided by the maximum possible achievement. This kind of exercise confines the range of index between 0 and 1. However, a group of researchers feel that attainment should be measured over the minimum possible achievement, and therefore, should also be divided by the range. In other words, excess of actual achievement over minimum achievement should be divided by the maximum excess possible, that is, maximum achievement minus minimum achievement. This practice is followed by scholars, organisations and agencies engaged in the computation of human development index. This procedure has built-in discrimination mechanism in the index, particularly when an entity is compared with another, rather than with itself over time. And an index, if used for rating and ranking States must have it (see formula I in Appendix 11.1).

Once achievement components are converted into such comparable quantities, they can be aggregated by assigning different weights, or the same weights. While differentially weighted aggregation is called weighted index (average) equally weighted aggregation is often called un-weighted index. The scheme for weighted index is given as formula 3 in Appendix 11.1

The exercise of assigning weights has been conducted not only for overall devolution, but also for each dimension. Thus, there are three level constructs: several achievement indicators within each of the dimensions; six-dimensional indices of devolution; and one overall or composite devolution index or call it

the composite index of devolution. Weights for achievement indicators can therefore be looked from two perspectives - one in relation to the relevant dimension, and the other in relation to overall index. In our computation exercise the weighted aggregation at dimension level has been arrived at by dividing the respective dimension by the total weights of the DI. The weights assigned to each dimension are given below.

Dimensions	Weights
Framework	10
Functions	15
Finances	30
Functionaries	15
Capacity Enhancement	15
Accountability	15
Total	100

It's important to exercise caution when constructing such indices. The components of the final index need not be complementary if the accurate results are to be achieved. For instance, guns and gums (chewing) are equivalents in the computation of gross domestic product, if they are equal in market value; and bread and liquor are not different for the consumer price index. Similarly, we know thoroughly that dimensions of 'functions' and 'finances', and the dimensions of 'functionaries' and 'capacity enhancement' are more complementary in nature than substitutes. The formulae used in the index treat them more as substitutes. In this regard, care has been taken in introducing mutually complementing elements in designing questions, which build the indicators for different dimensions.

11.2 Empirical Assessment and Analysis

Comparing devolution across States and Union Territories is an exercise towards ranking the States on the enabling environment created by them for the *Panchayats* to function under. This chapter seeks to analyse the extent to which States have devolved their powers and resources to *Panchayats* promoting economic development and social justice. Comparison in the present exercise, as discussed earlier, has been made by involving the dimensions of 'Capacity Building'

and 'Accountability' along with 'Framework', 'Functions', 'Finances' and 'Functionaries'. The attempt aims at taking a step ahead in analysing the approaches adopted by each State and UTs towards democratic governance and efficient service delivery at the local level.

In the study, the enabling environment created by a State is compared with that of others in terms of various indicators identified. The national average for each of the indicators and dimensions has also been computed. First, a description of computation for each dimension or sub index is presented in a table along with the values of their respective indicators. States are ranked according to the overall devolution index and by each dimension out of the six. Further, a comparative analysis of dimension-wise achievements in devolution, by States, is made.

For the purpose, a mix of closed-ended and open-ended questions were prepared to assess the stock as well as the recent initiatives undertaken by the States towards devolution to *Panchayats* since April 2017.

It may be noted that the scores and ranks of each dimension, index and national averages are though comparable with that of previous exercise by the same author but not precisely. This is mainly due to the inclusion/deletion of questions/indicators in various consultations with various stakeholders over a period of time.

11.3 Devolution Index: Overall

The Cumulative Index presents the overall scores and ranks for States/UTs on six identified dimensions (Table 11.1). Table 11.2 on the other hand, categorizes the States according to the score received of dimensions as well as the overall Devolution Index (DI), which forms the basis to present the ranks of States/UTs.

Based on the weighted aggregation of six dimensional sub-indices, the composite DI is computed for the States/UTs. The Table 11.1 and Figure 11.1 depict that the State of Karnataka ranks first with an index score of 72.23 followed by Kerala (70.59), Tamil Nadu (68.38), Maharashtra (61.44) and Uttar Pradesh (60.07).

Table 11.1: Devolution Index of *Panchayats* and Dimensions

S. No.	States	Framework D ₁	Functions D ₂	Finances D ₃	Function- aries D ₄	Capacity Building D ₅	Account- ability D ₆	D
General Category States								
1	Andhra Pradesh	60.08	30.50	43.19	68.78	76.69	60.49	54.43
2	Bihar	49.76	18.69	43.86	75.13	55.27	51.64	48.24
3	Chhattisgarh	68.51	42.39	51.45	78.33	47.61	58.17	56.26
4	Goa	52.88	6.63	26.88	46.31	77.70	31.75	37.71
5	Gujarat	61.65	41.23	41.63	90.94	83.96	47.90	58.26
6	Haryana	73.30	16.82	40.38	38.48	35.35	41.93	39.33
7	Jharkhand	42.30	27.56	30.05	27.83	24.72	16.47	27.73
8	Karnataka	74.43	57.62	70.65	80.11	71.59	81.33	72.23
9	Kerala	83.56	53.86	62.89	82.99	71.11	81.18	70.59
10	Madhya Pradesh	70.00	39.47	42.34	62.22	70.00	36.55	50.94
11	Maharashtra	74.74	46.52	42.96	73.63	73.35	80.36	61.44
12	Odisha	69.20	57.46	53.57	27.42	43.43	51.92	50.03
13	Punjab	47.26	31.97	36.36	8.20	26.34	24.87	29.34
14	Rajasthan	68.54	56.13	54.56	64.03	61.43	41.43	56.67
15	Tamil Nadu	66.83	60.24	55.78	84.25	84.29	71.00	68.38
16	Telangana	45.35	38.77	46.86	58.01	86.19	60.43	55.10
17	Uttar Pradesh	54.64	46.89	51.76	63.13	74.44	76.07	60.07
18	West Bengal	62.30	33.07	52.96	67.76	70.63	57.87	56.52

(contd.)

(contd. Table 11.1)

Northeastern / Hilly States								
19	Arunachal Pradesh#	41.50	12.70	6.83	5.74	37.40	22.56	17.96
20	Assam	54.04	28.66	34.06	65.12	71.96	57.14	49.06
21	Himachal Pradesh	62.22	23.01	48.41	70.06	83.68	39.41	53.17
22	Manipur#	34.05	11.23	13.17	21.40	3.75	28.75	17.13
23	Meghalaya*	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
24	Mizoram*	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
25	Nagaland*	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
26	Sikkim	65.27	42.59	43.50	31.42	53.23	34.94	43.91
27	Tripura	66.50	21.50	59.16	52.22	76.82	70.69	57.58
28	Uttarakhand	70.95	16.68	47.11	60.49	56.02	52.72	49.11
Union Territories								
29	Andaman & Nicobar Islands	55.21	4.50	9.09	20.94	54.82	45.73	27.15
30	Chandigarh**	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
31	Dadra & Nagar Haveli and Daman & Diu#	22.06	0.00	5.45	31.69	8.57	24.91	13.62
32	Jammu and Kashmir	23.07	11.88	13.29	36.97	55.08	39.76	27.85
33	Ladakh	22.21	11.08	0.00	25.25	29.32	27.43	16.18
34	Lakshadweep#	31.42	10.36	3.99	39.53	15.18	28.13	18.32
35	NCT of Delhi**	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
36	Puducherry	9.31	4.63	16.16	21.49	13.75	29.33	16.16
	National Average	54.29	29.18	37.04	50.96	54.63	47.51	43.89

Source: Author's calculation

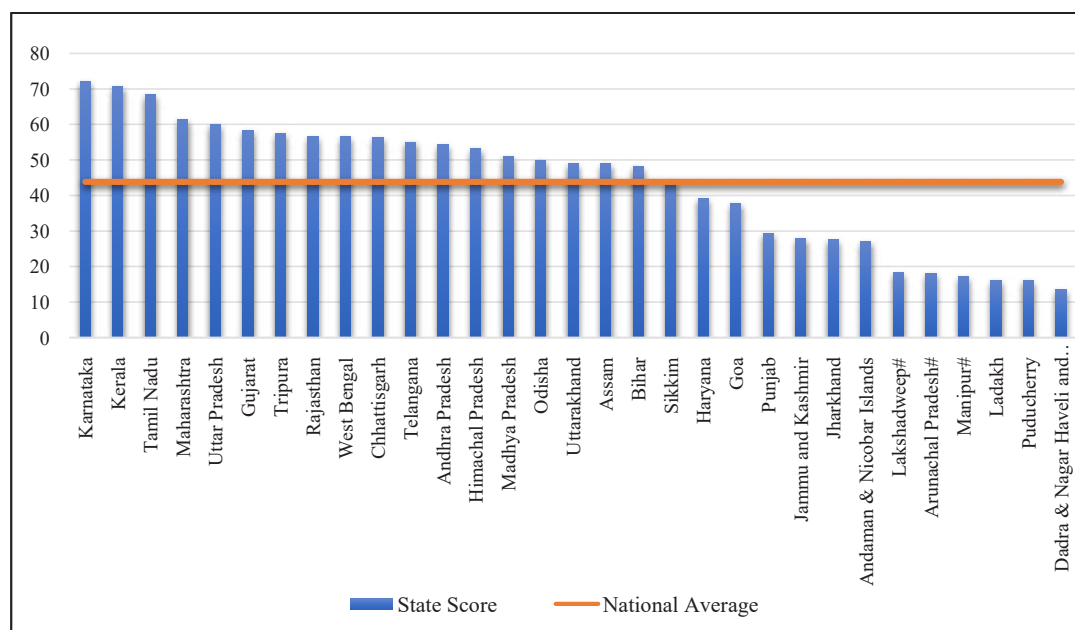
Note: #States for which previous data is used.

*Provisions of Part IX (Panchayat) do not apply to these States.

**Panchayats are not operational in these UTs.

n.a. means not applicable

Figure 11.1: Devolution Index of Panchayats



Further, Gujarat is ranked sixth with a score of 58.26. The scores highlight a significant gap between the top three ranked States and the rest.

It may be noted that the States namely Tripura, Rajasthan, West Bengal, Chhattisgarh, Telangana, Andhra Pradesh, Himachal Pradesh, Madhya Pradesh, and Odisha are above 50 i.e. 57.58, 56.67, 56.52, 56.26, 55.1, 54.43, 53.17, 50.94, and 50.03 respectively. State of Bihar along with the Northeastern and Hilly States of Assam, Sikkim, and Uttarakhand emerged as moderate scorers but with values above the national average i.e. 43.89. States/UTs which have scored low are Goa, Haryana, Jharkhand, and Punjab along with the Northeastern and Hilly State of Arunachal Pradesh, and Manipur and the UTs of Andaman & Nicobar Islands, Dadra & Nagar Haveli and Daman & Diu, Jammu and Kashmir, Ladakh, Lakshadweep, and Puducherry.

11.4 Devolution Index of *Panchayats*: Dimensional

Table 11.2 presents the dimensional indices. States have been ranked in each of the dimensions and scores have been assigned for immediate comparison.

11.4.1 'Framework' dimension

The 'Framework' dimension of the index first filters States which do not adhere to certain mandatory requirements of the Constitution then assesses how well the mandatory criteria

have been implemented. Firstly, this tests whether the States have fulfilled the necessary legal requirements i.e. holding regular *Panchayat* elections (article 243 E), reserving seats for women, Scheduled castes and Scheduled Tribes (article 243 D), establishing State Election Commission (article 243 K), establishing State Finance Commission (SFC) at regular intervals (article 243 I), and setting up the District Planning Committees (Article 243 ZD). and if a State do not fulfil them, the same is kept outside the purview of the study. Secondly, this assigns scores which form part in the construction of the index. Analysis of identified indicators is presented in section 11.5. SFC though a mandatory provision in the Constitution is not a component of 'Framework' dimension for two reasons. Firstly, SFC is a strong factor in "Finances" dimension. Secondly, we know that all States have constituted at least a first generation SFC. Hence, no State can be disqualified on this factor.

Table 11.2 shows that Kerala ranks first with a score of 83.56 followed by Maharashtra (74.74), Karnataka (74.43), and Haryana (73.3). Madhya Pradesh, Odisha, and Rajasthan are next in this order. Uttarakhand, Tripura, Sikkim, and Himachal Pradesh are among the northeastern and hilly States that have scored above the national average of 54.3. Among the UTs, Andaman and Nicobar Islands is the only UT above the national average.

Figure 11.2: 'Framework' dimension

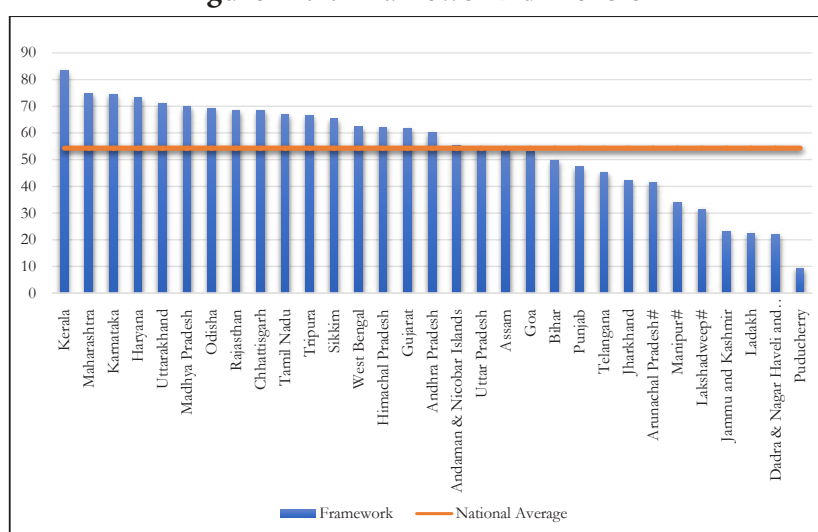


Table 11.2: Ranking of States/UTs in Devolution Index and Sub-indices

Rank	DI		Framework		Functions		Finances		Functionaries		Capacity Building		Accountability	
	State	Score	State	Score	State	Score	State	Score	State	Score	State	Score	State	Score
General Category States														
1	Karnataka	72.23	Kerala	83.56	Tamil Nadu	60.24	Karnataka	70.65	Gujarat	90.94	Telangana	86.19	Karnataka	81.33
2	Kerala	70.59	Maharashtra	74.74	Karnataka	57.62	Kerala	62.89	Tamil Nadu	84.25	Tamil Nadu	84.29	Kerala	81.18
3	Tamil Nadu	68.38	Karnataka	74.43	Odisha	57.46	Tamil Nadu	55.78	Kerala	82.99	Gujarat	83.96	Maharashtra	80.36
4	Maharashtra	61.44	Haryana	73.30	Rajasthan	56.13	Rajasthan	54.56	Karnataka	80.11	Goa	77.70	Uttar Pradesh	76.07
5	Uttar Pradesh	60.07	Madhya Pradesh	70.00	Kerala	53.86	Odisha	53.57	Chhattisgarh	78.33	Andhra Pradesh	76.69	Tamil Nadu	71.00
6	Gujarat	58.26	Odisha	69.20	Uttar Pradesh	46.89	West Bengal	52.96	Bihar	75.13	Uttar Pradesh	74.44	Andhra Pradesh	60.49
7	Rajasthan	56.67	Rajasthan	68.54	Maharashtra	46.52	Uttar Pradesh	51.76	Maharashtra	73.63	Maharashtra	73.35	Telangana	60.43
8	West Bengal	56.52	Chhattisgarh	68.51	Chhattisgarh	42.39	Chhattisgarh	51.45	Andhra Pradesh	68.78	Karnataka	71.59	Chhattisgarh	58.17
9	Chhattisgarh	56.26	Tamil Nadu	66.83	Gujarat	41.23	Telangana	46.86	West Bengal	67.76	Kerala	71.11	West Bengal	57.87
10	Telangana	55.10	West Bengal	62.30	Madhya Pradesh	39.47	Bihar	43.86	Rajasthan	64.03	West Bengal	70.63	Odisha	51.92
11	Andhra Pradesh	54.43	Gujarat	61.65	Telangana	38.77	Andhra Pradesh	43.19	Uttar Pradesh	63.13	Madhya Pradesh	70.00	Bihar	51.64
12	Madhya Pradesh	50.94	Andhra Pradesh	60.08	West Bengal	33.07	Maharashtra	42.96	Madhya Pradesh	62.22	Rajasthan	61.43	Gujarat	47.90
13	Odisha	50.03	Uttar Pradesh	54.64	Punjab	31.97	Madhya Pradesh	42.34	Telangana	58.01	Bihar	55.27	Haryana	41.93
14	Bihar	48.24	Goa	52.88	Andhra Pradesh	30.50	Gujarat	41.63	Goa	46.31	Chhattisgarh	47.61	Rajasthan	41.43
15	Haryana	39.33	Bihar	49.76	Jharkhand	27.56	Haryana	40.38	Haryana	38.48	Odisha	43.43	Madhya Pradesh	36.55
16	Goa	37.71	Punjab	47.26	Bihar	18.69	Punjab	36.36	Jharkhand	27.83	Haryana	35.35	Goa	31.75
17	Punjab	29.34	Telangana	45.35	Haryana	16.82	Jharkhand	30.05	Odisha	27.42	Punjab	26.34	Punjab	24.87
18	Jharkhand	27.73	Jharkhand	42.30	Goa	6.63	Goa	26.88	Punjab	8.20	Jharkhand	24.72	Jharkhand	16.47
Northeastern / Hilly States														
1	Tripura	57.58	Uttarakhand	70.95	Sikkim	42.59	Tripura	59.16	Himachal Pradesh	70.06	Himachal Pradesh	83.68	Tripura	70.69
2	Himachal Pradesh	53.17	Tripura	66.50	Assam	28.66	Himachal Pradesh	48.41	Assam	65.12	Tripura	76.82	Assam	57.14
3	Uttarakhand	49.11	Sikkim	65.27	Himachal Pradesh	23.01	Uttarakhand	47.11	Uttarakhand	60.49	Assam	71.96	Uttarakhand	52.72
4	Assam	49.06	Himachal Pradesh	62.22	Tripura	21.50	Sikkim	43.50	Tripura	52.22	Uttarakhand	56.02	Himachal Pradesh	39.41

(contd.)

(contd. Table 11.2)

Rank	DI		Framework		Functions		Finances		Functionaries		Capacity Building		Accountability	
	State	Score	State	Score	State	Score	State	Score	State	Score	State	Score	State	Score
5	Sikkim	43.81	Assam	54.04	Uttarakhand	16.68	Assam	34.06	Sikkim	31.42	Sikkim	53.23	Sikkim	34.94
6	Arunachal Pradesh#	17.96	Arunachal Pradesh#	41.50	Arunachal Pradesh#	12.70	Manipur#	13.17	Manipur#	21.40	Arunachal Pradesh#	37.40	Manipur#	28.75
7	Manipur#	17.13	Manipur#	34.05	Manipur#	11.23	Arunachal Pradesh#	6.83	Arunachal Pradesh#	5.74	Manipur#	3.75	Arunachal Pradesh#	22.56
Union Territories														
1	Jammu and Kashmir	27.85	Andaman & Nicobar Islands	55.21	Jammu and Kashmir	11.88	Puducherry	16.16	Lakshadweep#	39.53	Jammu and Kashmir	55.08	Andaman & Nicobar Islands	45.73
2	Andaman & Nicobar Islands	27.15	Lakshadweep#	31.42	Ladakh	11.08	Jammu and Kashmir	13.29	Jammu and Kashmir	36.97	Andaman & Nicobar Islands	54.82	Jammu and Kashmir	39.76
3	Lakshadweep#	18.32	Jammu and Kashmir	23.07	Lakshadweep#	10.36	Andaman & Nicobar Islands	9.09	Dadra & Nagar Haveli and Daman & Diu#	31.69	Ladakh	29.32	Puducherry	29.33
4	Ladakh	16.18	Ladakh	22.21	Puducherry	4.63	Dadra & Nagar Haveli and Daman & Diu#	5.45	Ladakh	25.25	Lakshadweep#	15.18	Lakshadweep#	28.13
5	Puducherry	16.16	Dadra & Nagar Haveli and Daman & Diu#	22.06	Andaman & Nicobar Islands	4.50	Lakshadweep#	3.99	Puducherry	21.49	Puducherry	13.75	Ladakh	27.43
6	Dadra & Nagar Haveli and Daman & Diu#	13.62	Puducherry	9.31	Dadra & Nagar Haveli and Daman & Diu#	0.00	Ladakh	0.00	Andaman & Nicobar Islands	20.94	Dadra & Nagar Haveli and Daman & Diu#	8.57	Dadra & Nagar Haveli and Daman & Diu#	24.91
	National Average	43.89		54.29		29.18		37.04		50.96		54.63		47.51

Source: Author's calculation

Note: #States for which previous data is used.

*Provisions of Part IX (Panchayat) do not apply to these States.

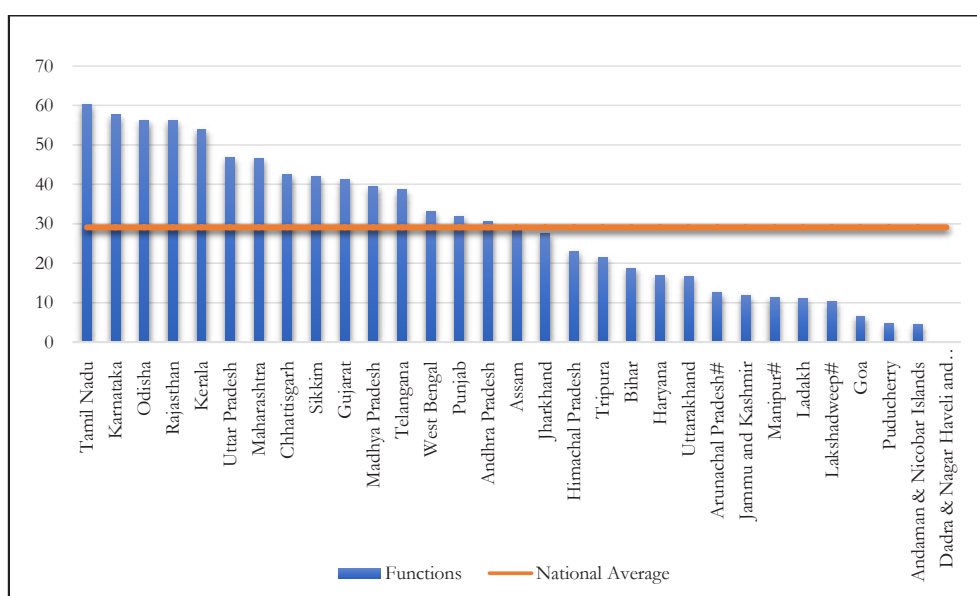
**Panchayats are not operational in these UTs.

11.4.2 'Functions' dimension

Article 243 G is the most important provision of Part IX of the Constitution. It stipulates States to assign local functions to *Panchayats* enabling them to act as institution of self-governments. Bahl (1999) argued that assignment of expenditure responsibilities to local governments is the first step towards effective decentralization. All other aspects, including finances, follow functions. Undoubtedly, functions form the base of the *Panchayat* to act as institution of self-government. The dimension is critically based on the core and other functions devolved by the State to *Panchayats* and role of the *Panchayats* in schemes of social justice and economic developments designed by the

central and state governments. Indicators of this dimension have been analysed in part 11.5. In the 'functions' dimension, Tamil Nadu tops the list with an index value of 60.24. Karnataka (57.62), Odisha (57.46), and Rajasthan (56.13) are marginally separated from each other. Kerala, Uttar Pradesh, and Maharashtra are other States in line among the general category States. Sikkim with a score of 42.59 is the only State among the northeastern and hilly States which has scored above the national average of 29.18. None of the UTs are above the national score in 'functions' dimension. Disappointingly, the 'function' dimension, which is the base of local self-governments, has the lowest national average among all the dimensions.

Figure 11.3: 'Functions' dimension

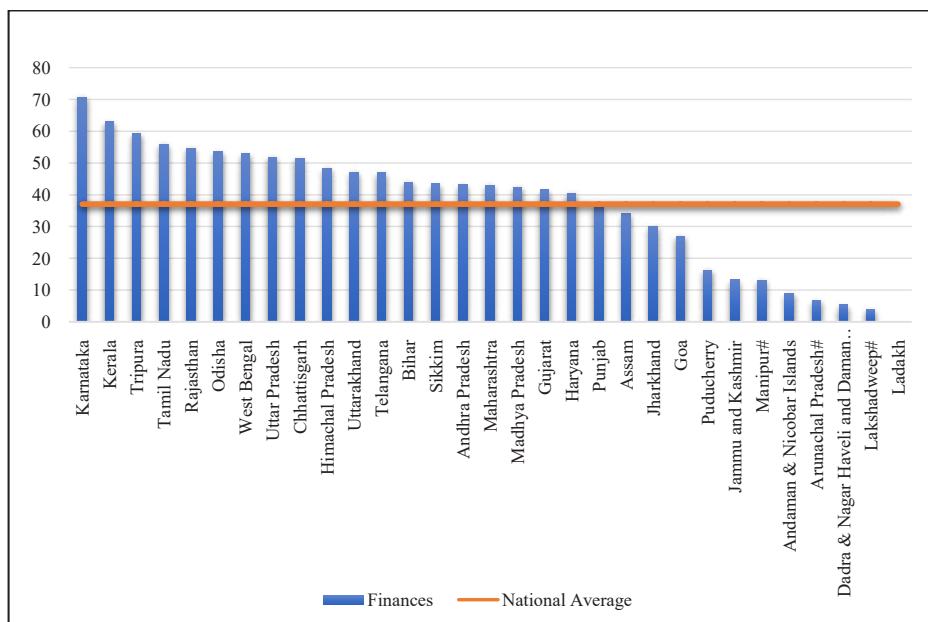


11.4.3 'Finances' dimension

The dimension of 'Finances' is the most decisive measurement, carrying the maximum weightage in the index. Since sources of *Panchayats'* finances are their own and transfers from central and state governments, the "dimension" is built on several indicators, viz. a) timely release of the 15th Finance Commission grants to *Panchayats*, b) regular and effective functioning of SFC, c) SFC transfer to *Panchayats* d) power to collect revenue e) funds available with *Panchayats*, f) expenditure by *Panchayats* as percentage of State's public expenditure, and g) accounts

& budget. From Alok (2014), a few questions on 'accounts and budget' have been modified in the present study based on comments and practice. Components of each indicator have been outlined in section 11.5. Table 11.2 and the Figure 11.4 highlight that Karnataka leads among all the States and UTs with a score of 70.65 followed by Kerala (62.89), Tamil Nadu (55.78), and Rajasthan (54.56). However, 19 States including four northeastern States namely, Himachal Pradesh, Sikkim, Tripura, and Uttarakhand are above the national average in 'finances' dimension.

Figure 11.4: ‘Finances’ dimension

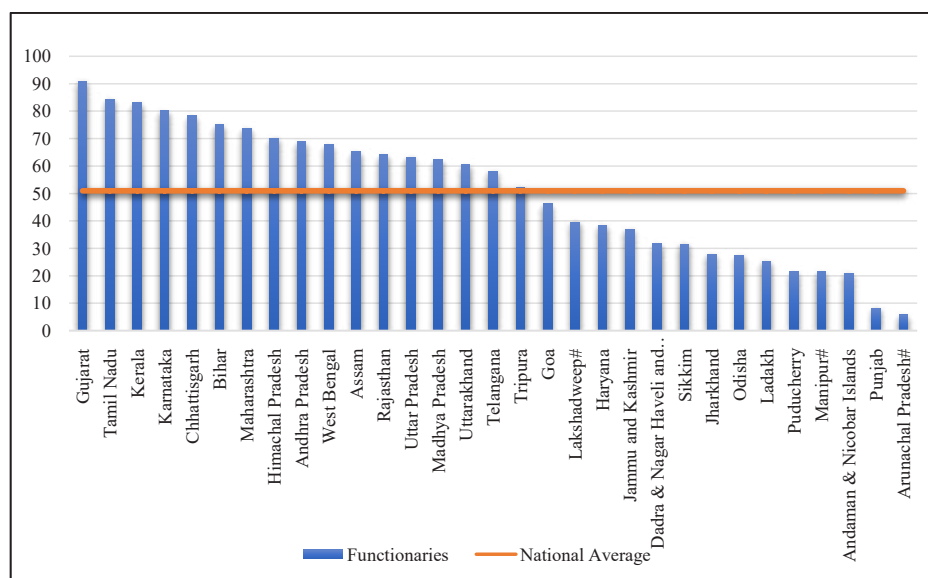


11.4.4 ‘Functionaries’ dimension

The dimension of ‘Functionaries’ is critical in ‘devolution index’ due to its significance in strengthening *Panchayats*. Many key indicators form this dimension. These are a) physical infrastructure of *Panchayats*, b) e-Connectivity of *Panchayats*, c) *Panchayats* Officials, and d) sanctioned and actual staff position. Each indicator has been discussed in section 11.5, As shown in Table 11.2 and

the Figure 11.5, Gujarat ranks the highest with a value of 90.94. Tamil Nadu is ranked second in this dimension with a score of 84.25 followed by Kerala with an index score of 82.99. Karnataka, Chhattisgarh, Bihar, and Maharashtra have secured scores above 70.0 along with the hilly State of Himachal Pradesh (70.06). Scores of six other general category States and three more northeastern States are above the national average of 50.96.

Figure 11.5: ‘Functionaries’ dimension

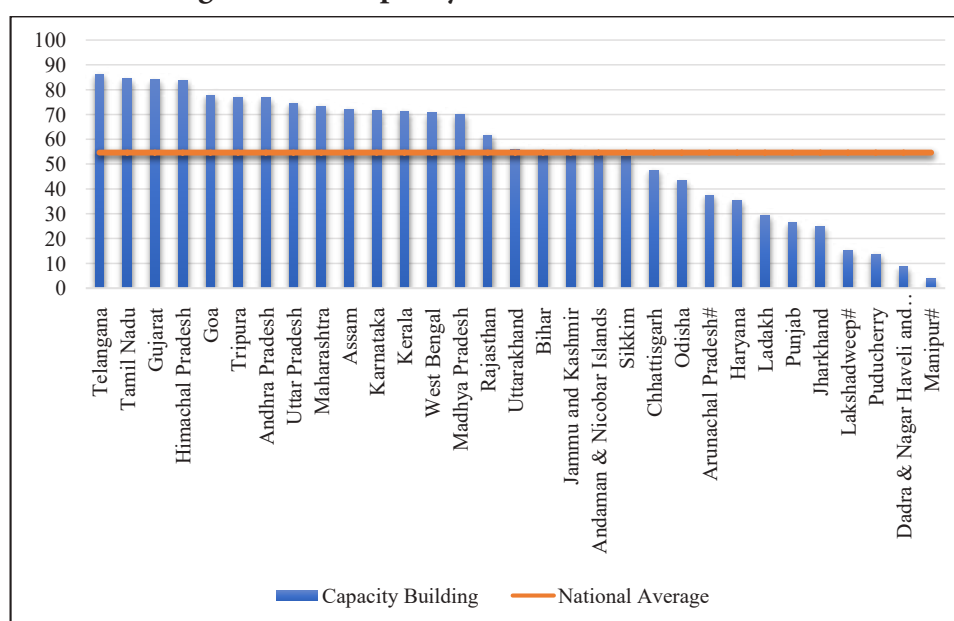


11.4.5 'Capacity Enhancement' dimension

The dimension of 'Capacity Enhancement' is integral in assessing various measures of the States in strengthening of *Panchayats* enabling them to act as institutions of self-governments. Key indicators of this dimension are a) training Institutions, b) training activities of elected representatives and officials. The same is discussed at length in section 11.5. It can be observed from Table 11.2 and the Figure 11.6, that Telangana secures first rank in 'Capacity Enhancement'

dimension with the value of 86.19 closely followed by Tamil Nadu, and Gujarat, with the score of 84.29, and 83.96 respectively. Seventeen States and two UTs, i.e., Jammu & Kashmir and Andaman and Nicobar Islands scored more than the national average of 54.63. It is heartening to note that Jammu & Kashmir has made a remarkable achievement in capacity enhancement by scoring an index value of 55.08, which augurs well and conveys commitment by the J&K Administration to strengthen *Panchayats*.

Figure 11.6: 'Capacity Enhancement' dimension



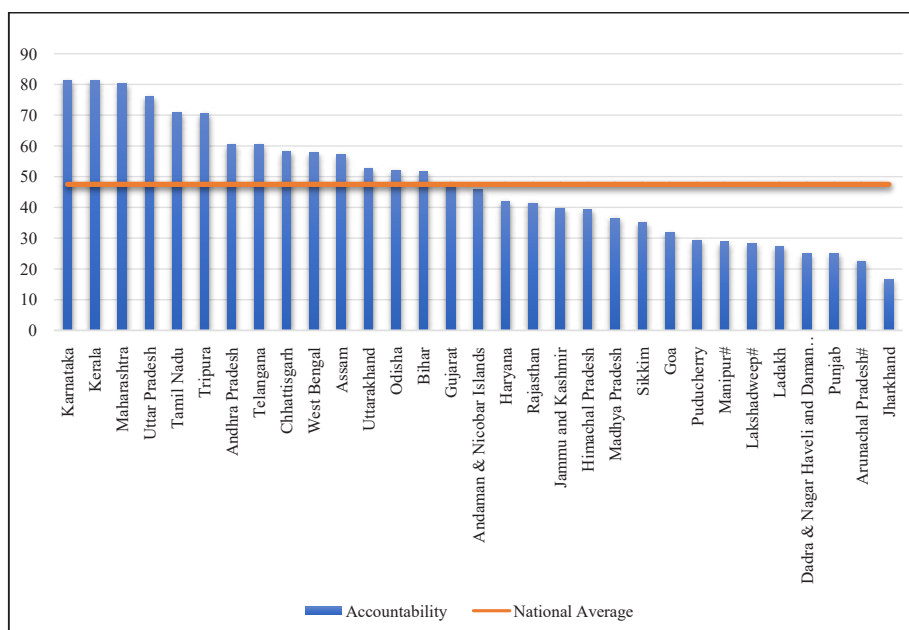
11.4.6 'Accountability' dimension

'Accountability' has been identified as an important dimension, in making *Panchayats* answerable to the people and working in a fair and efficient manner. The dimension is built on various indicators viz. a) accounting and audit of *Panchayats*, b) social Audit of *Panchayats*, c) functioning of *Gram Sabha*, d) transparency & anti-corruption, e) *panchayats* assessment & incentivization. All these indicators are deliberated in detail in section 11.5. In this dimension, as shown in Table 11.2 and the Figure 11.7, Karnataka has topped in the dimension with the score of 81.33 and is closely followed by Kerala, Maharashtra, and Uttar Pradesh with the score of 81.18, 80.36, and 76.07 respectively. Tamil Nadu, Tripura, Andhra

Pradesh, Telangana, Chhattisgarh, West Bengal, Assam, Uttarakhand, Odisha, and Bihar are other States in descending order with value more than 50. As many as fifteen States including Assam and Tripura from northeastern region, scored more than the national average, i.e., 47.51.

Though several conclusions can be drawn through the comparative analysis of these dimensions and their indicators, one glaring part can be mentioned here from the assessment of 'Functions' and 'Finances' dimensions. While devolution in the financial domain appears to be somewhat acceptable, it lags in the functional domain. This is the worrisome part as functions form the base for *Panchayats* to act as institutions of self-governments. In other words, though India has gained in the DI from the national

Figure 11.7: 'Accountability' dimension



average of 39.92 in the year 2013-14 to the present score of 43.89, *Panchayats* have a long way to go to achieve the purposes enunciated in the 73rd Constitutional Amendment.

11.5 Indices of Identified Indicators

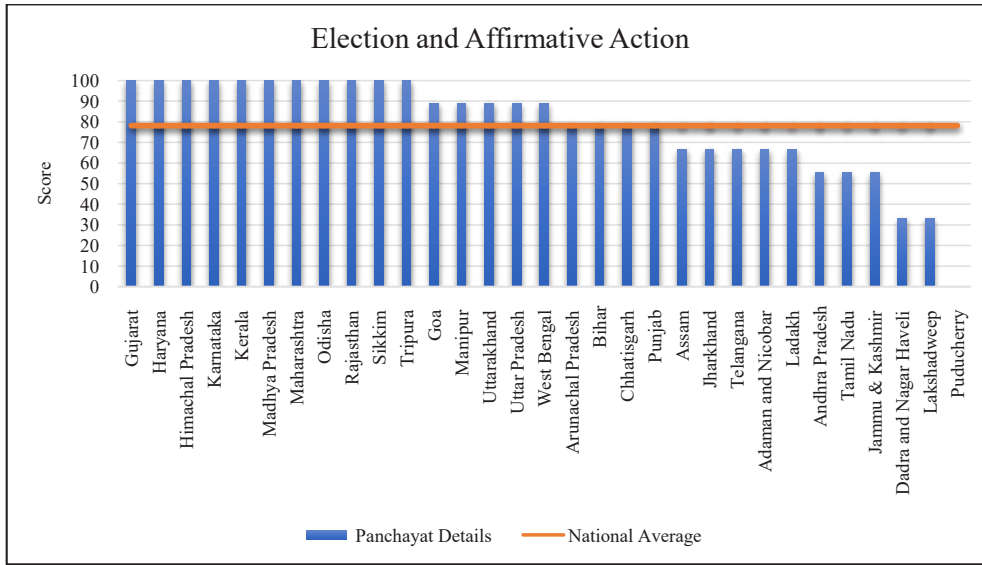
In addition to the comprehensive examination of the devolution index, which offers an overview of devolution in general, it is fundamental to assess the performance of individual State across indicators which form the sub-indices and the devolution index. Hence, foundation and building blocks of each indicator and assessment of States/UTs on that indicator are outlined below:

Box 11.1: Indicators under 'Framework' dimension

- Election and affirmative action of *Panchayats* – Reservation of Seats for SC/ST and Women (Art. 243D)
- *Panchayats* Elections & State Election Commission (Art. 243K)
- *Panchayats* duration, Dissolution & Bye Elections (Art.243E)
- Constitution and Function of District Planning Committee (Art.243ZD)
- Role of *Panchayats* in Committees and Parallel Bodies/Institutions
- Autonomy to *Panchayats* (Art.243F)

- Regular **election and affirmative action** are at the core of decentralized democracy articulated in Part IX of the Constitution. Article 243 E mandates every State to conduct an election to constitute *Panchayats* for five years. Article 243 D stipulates reservation of seats for women, Scheduled Castes, and Scheduled Tribes. These mandatory provisions are ingrained in the 'Framework' dimension which first tests the States on mandatory legal requirements and then assigns scores, if qualified. It may be noted that all States follow the constitution and keep seats reserved as per the Constitution for women, SCs and STs. Most States have increased the reservation quota from one third to one half of the total number of seats. The assessment, in this indicator, is carried out evaluating several factors like the difference between elected representatives and number of wards, the regular conduct of elections and the gap between two elections. Based on these evaluations, eleven States namely Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, and Tripura have commendable legal provisions and practices as shown in Figure 11.8. These

Figure 11.8: Election and Affirmative Action

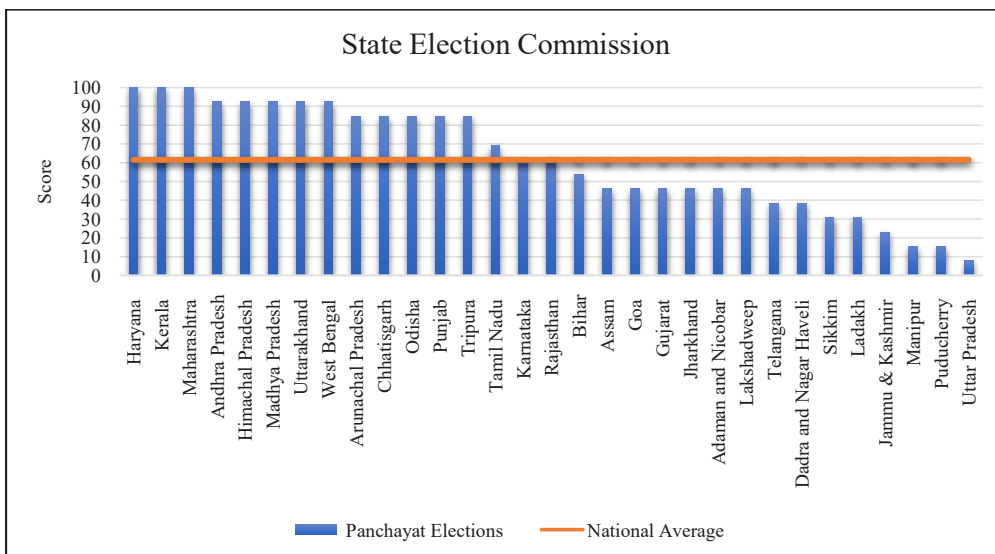


States are closely followed by Goa, Manipur, Uttarakhand, Uttar Pradesh, and West Bengal.

- Article 243 K makes it compulsory for all the States to hold elections for *Panchayats* every five years by the **State Election Commission** under its direction, superintendence and control of the preparation of electoral rolls. Therefore, it is necessary to examine the components involved in the constitution, functioning of State Election Commission (SEC)

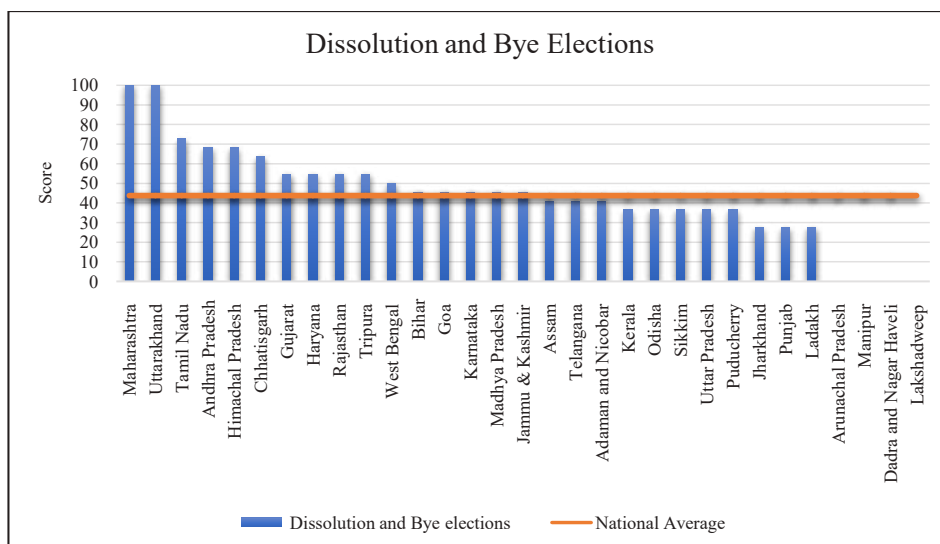
and service conditions of State Election Commissioner. Assessments have been made on the functioning of SEC, the status of State Election Commissioner, i.e. the emoluments, service conditions, removal, the tenure of SEC, the usage of Electronic Voting Machines, financial support for the purchase of EVMs and other equipment etc. Figure 11.9 shows that Haryana, Kerala and Maharashtra are leading in this indicator followed by Andhra Pradesh, Himachal Pradesh, Madhya Pradesh, Uttarakhand and West Bengal.

Figure 11.9: State Election Commission



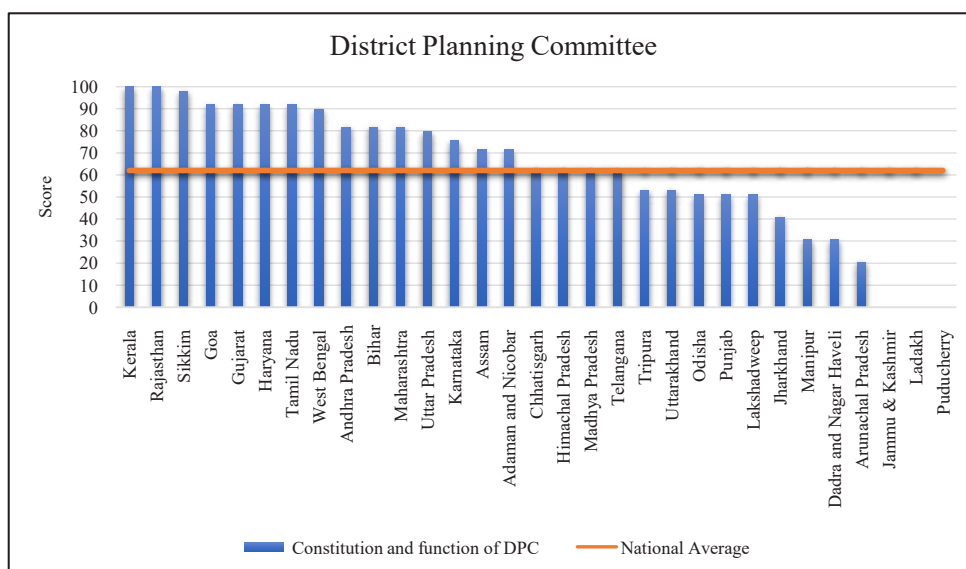
- Article 243 E makes provisions for the duration, **dissolution and bye elections** of *Panchayats*. Under this indicator, States are assessed based on the frequency of *Panchayat* dissolutions before the completion of five years, conduct of bye elections within six months, suspension of *Panchayat* head or members, the provision in case a sarpanch is removed, and the management of *Panchayat* activities following the removal of a *Panchayat* head. Maharashtra and Uttarakhand as shown in Figure 11.10 have attained the highest scores in this indicator, with Tamil Nadu securing the second position.

Figure 11.10: Dissolution and Bye Elections



- The ‘**District Planning Committee (DPC)**’, is a mandatory provision in the Constitution under article 243 ZD. This serves as a pivotal indicator utilized in calculating the overall Devolution Index. Kerala and Rajasthan together, in this indicator, have garnered the highest score in the establishment and functioning of district planning committees, as depicted in Figure 11.11, followed by Sikkim with the second-highest marks.

Figure 11.11: District Planning Committee

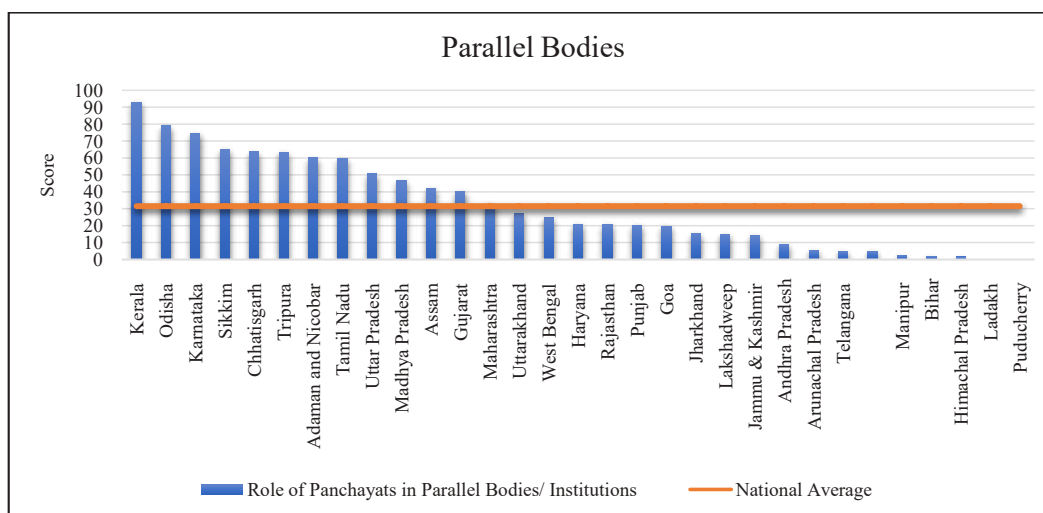


These leading States are succeeded by Goa, Gujarat, Haryana, and Tamil Nadu, which exhibit notable activity in establishing DPCs, convening regular meetings, and submitting district plans. It is an irony that almost all States have provisions concerning the constitution of DPCs in their *Panchayat* Acts, most of them prove only moderate performance regarding the actual operation of DPCs. Among them, States of Arunachal and Manipur and UTs of Jammu & Kashmir, Ladakh and Puducherry, fall short of basic expectations under this indicator.

- The term “**parallel bodies**” refers to entities whose functional domains overlap with those of the *Panchayats*. They operate and

present in a manner to show support to the decision-making powers and effective functioning of the *Panchayats* in subjects enumerated in the Eleventh Schedule and mandated to *Panchayats* under article 243 G. The assessment of parallel bodies across different States is made by evaluating their integration and accountability with the *panchayati raj* institutions at various levels—*Gram Panchayat*, *Intermediate Panchayat*, and *District Panchayat*. Each parallel body’s status is scored based on their merger with, accountability to, or separation from these *panchayat* institutions. As shown Figure 11.12, Kerala scored the highest among all followed by Odisha.

Figure 11.12: Parallel Bodies



- **Autonomy to *Panchayat*** depends upon the level of State authority who is empowered to suspend or dissolve *Panchayats*. Since *Panchayat* is an elected body, State Legislature is arguably the most appropriate institution to suspend or dissolve *Panchayats*, dismiss *Panchayat* representatives, and/or resend the resolutions for reconsideration or quash such resolutions. Likewise, a field functionary at the district and block is considered the most inappropriate. All other authorities fall in between. As shown in Figure 11.13, Rajasthan has secured the highest in this indicator followed by Karnataka and Uttarakhand. This means that *Panchayats* in these States enjoy more autonomy in comparison to other States.
- The indicator on “assigned functions” has been formed based on the devolution of functions by the State, activity/responsibility mapping, the issuance of executive orders thereon, and the actual undertaking of these functions by *Panchayat* at the level of village and/or block and/or district. Among all the States, Karnataka have **assigned functions** in maximum number. Figure 11.14 shows that the States of Odisha, Kerala, Rajasthan, Tamil Nadu, and Maharashtra follow Karnataka in that order. Though, many States are above the national average but

Figure 11.13: Autonomy to Panchayats

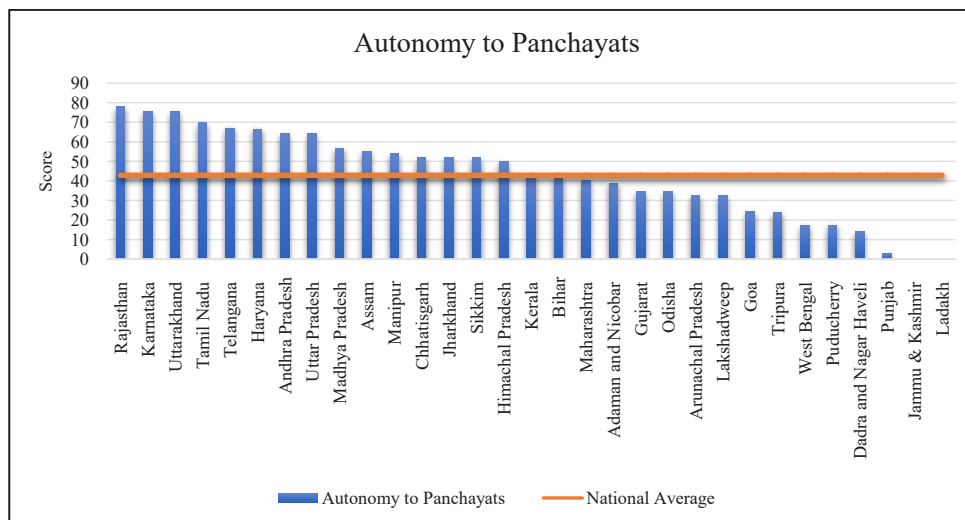
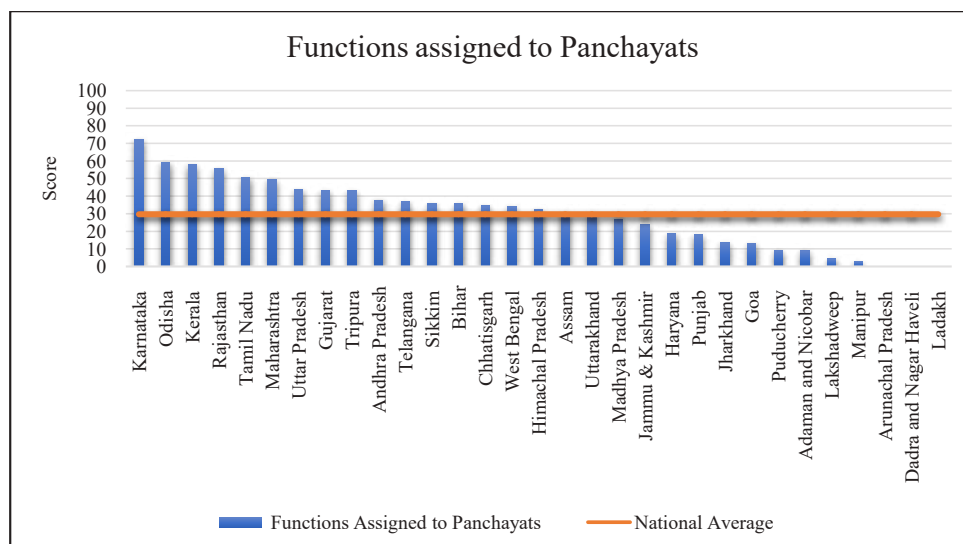


Figure 11.14: Functions assigned to Panchayats



the northeastern States like Arunachal Pradesh, Manipur and UTs of Dadra & Nagar Haveli and Daman & Diu, Ladakh and Lakshadweep lag behind, as per the study. So far as, activity/responsibility mapping is concerned, the same remains a question and matter of confusions in most of the States. In Karnataka, for example, the

activity mapping and government order for most of the functions were completed but the line departments in the State seem to have limited understanding of the activity mapping exercise.

- A vertical scheme refers to a system or programme in which the implementation

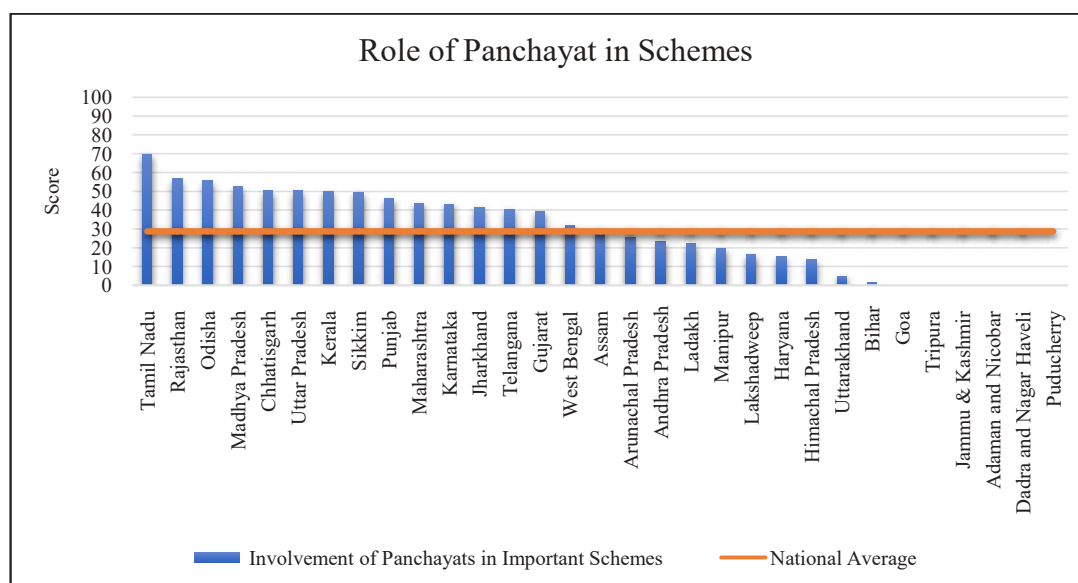
Box 11.2: Indicators under ‘Functions’ dimension

- Functions Assigned to *Panchayats* including Activity Mapping, Expenditure incurred and Actual Involvement of *Panchayats* (Art. 243G)
- Involvement of *Panchayats* in Important Schemes (Art 243 G)

and administration of policies, funds, or services are vertically organized, typically involving all three tiers of government. These schemes, multiple in numbers, are grant-based transfers through the State Government from the Union Ministries. Many schemes are designed at sub-national level. The study attempted to find out the role and involvement of *Panchayats* in these schemes. For the

purpose, an indicator on ‘**involvement of *Panchayats* in important schemes**’, was developed under ‘Functions’ dimension. This indicates how actively the *Panchayats* are involved in the implementation of these schemes. Figure 11.15 shows that the top-performing States in terms of *Panchayat* involvement in important schemes are Tamil Nadu, Rajasthan, and Odisha.

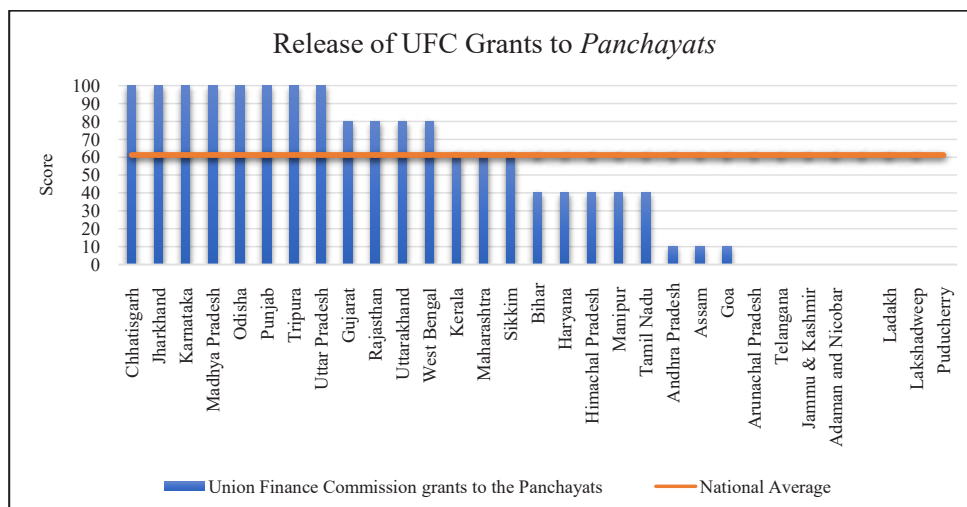
Figure 11.15: Role of *Panchayat* in Schemes



Box 11.3: Indicators under ‘Finances’ dimension

- Fifteenth Finance Commission Grants to the *Panchayats*
 - State Finance Commission (SFC)
 - Money Transfers to *Panchayat* on accounts of the SFC recommendations
 - Empowerment of *Panchayats* to Impose and Collect Revenue (Art.243H)
 - Funds Available with *Panchayats*
 - Expenditure of *Panchayats*
 - Initiatives related to Finance, Accounts and Budget
- In order to cover the operational expenses and daily functioning of *Panchayats*, the **fiscal transfers from the Union Finance Commission** play a pivotal role. The funds are substantial and remain a key to the *Panchayat* kitty. Since these funds are passed through States, role of the State is crucial in releasing the money in time. Under this indicator, the States have been evaluated based on release of grant allocation in time and amount. Figure 11.16 shows
- that Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh are among the States that have released the funds of Fifteenth Finance Commission, and *Panchayats* have also utilized them timely. It was noticed that few States do not treat the 15th Finance Commission fiscal transfers as additionality but club it with other transfers from States to local self-government.
- Article 243 I and Y stipulate Governor of the

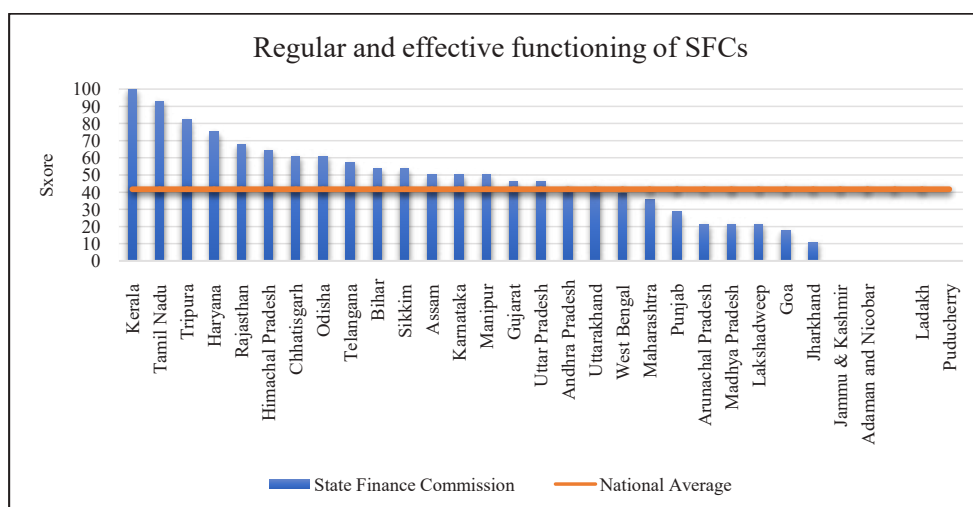
Figure 11.16: Release of UFC Grants to Panchayats



State to constitute “at the expiration of every fifth year”, the **State Finance Commission (SFC)** to assess the financial position and requirements of local self-governments—both *Panchayats* and Municipalities. The SFC is mandated to make recommendations for a. financial devolution from State’s kitty (global sharing), b. grants-in-aid, c) assignment of taxes and non-taxes (b and c have also mentioned article 243 H), and d) any other measures to improve the financial positions of *Panchayats* and Municipalities. As examined by Alok (2022), this institution is peripheral and endogenous to the State government, lacking in technical activities and of true

autonomy. The institution of SFC is still evolving, and role of the State is crucial. The 15th UFC also recommended to regularise the working of SFCs through conditional grants. Kerala manages to regularise the constitution of SFC and responses of the State on its recommendations. Figure 11.17 shows that Kerala is followed by Tamil Nadu, and Tripura in this indicator as it has constituted all the six SFCs till date. Tamil Nadu and Kerala have been leading in this indicator in the past as well. However, Karnataka which is the top ranked State in the DI, lags considerably in this indicator and same is the case with Maharashtra and Uttar Pradesh.

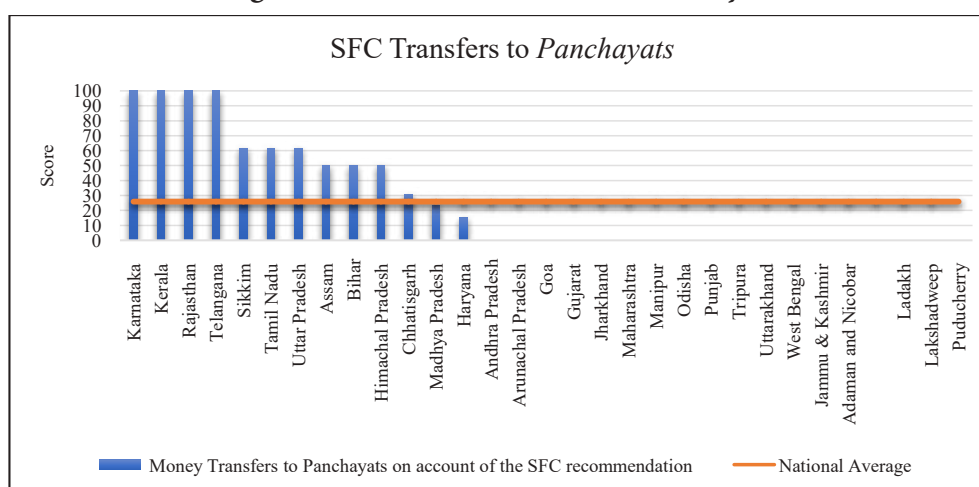
Figure 11.17: Regular and effective functioning of SFC



- The second part of this indicator is related to SFC fiscal transfers to *Panchayats* from States or money transfers due to SFC recommendations. It has been examined by Alok (2022) that accepted recommendations of the SFCs are, at times, put on hold and Governments orders are not issued to comply the decision of the Assembly. Moreover, money is not released even if government orders are issued.

Practices of this kind erode *Panchayati Raj*. It is intriguing to note that the SFC in the State of Haryana, though regular, is not effective. Traditionally, the Government of Haryana accepts hardly any of the recommendations made by successive six SFCs. Figure 11.18 shows that the States of Karnataka, Kerala, Rajasthan and Telangana transfer money to *Panchayats* based on SFC recommendations.

Figure 11.18: SFC Transfers to *Panchayats*



- In the context of the provision of local public goods, a re-assessment of the revenue resources is always a more efficient alternative than transfers from the Union and States. The more distant the source of transfer, the less efficient is the dispensation. Hence, the power of *Panchayats* to **impose and collect revenue** (own taxes and non-taxes) is vital for bolstering their capabilities. The same has been enunciated in article 243 H of the Constitution. The indicator examines de jure and de facto powers of the *Panchayats*. In other words, the assessment is made of both aspects, i.e. a) *Panchayats* that are empowered to collect revenues and b) *Panchayats* that are actually collecting revenues. As the case with most local governments in the world, the property tax is the mainstay of own revenues in India too. The same has been assigned to *Panchayats* in all major States except Bihar, Jharkhand and Uttarakhand. So far as all revenue handles are concerned, *Panchayats* of Karnataka

have the maximum power to impose and collect revenue. As shown in Figure 11.19, the State is followed by Tripura, West Bengal and Andhra Pradesh. It may be mentioned that States of Assam, Jharkhand, Manipur, Punjab, and UTs of Andaman & Nicobar Islands, Dadra & Nagar Haveli and Daman & Diu, Jammu & Kashmir, and Ladakh need to strengthen their revenue collection system.

- It's crucial for *Panchayats* to maintain their own funds as the same allows *Panchayats* to function as true institution of self-government, making decisions that directly reflect the needs and priorities of their local communities. Own funds show financial independence that builds *Panchayats'* capacity to manage resources effectively, fostering governance skills and local leadership. Figure 11.20 depicts that *Panchayats* in only Kerala, Andhra Pradesh, Goa and Gujarat keep respectable funds with them.

Figure 11.19: Power to collect Revenue

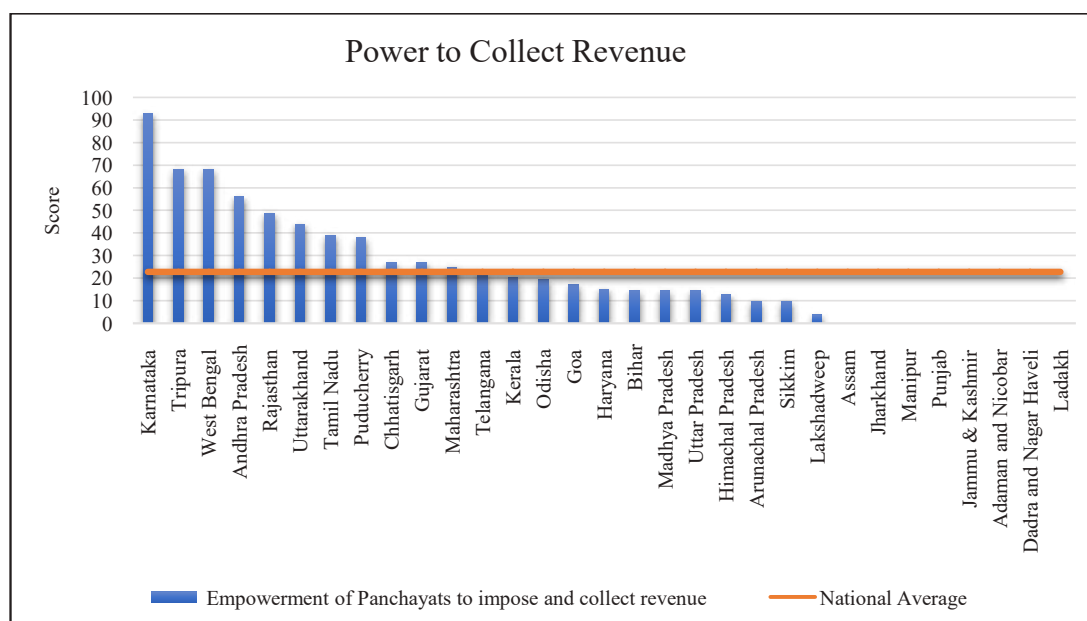
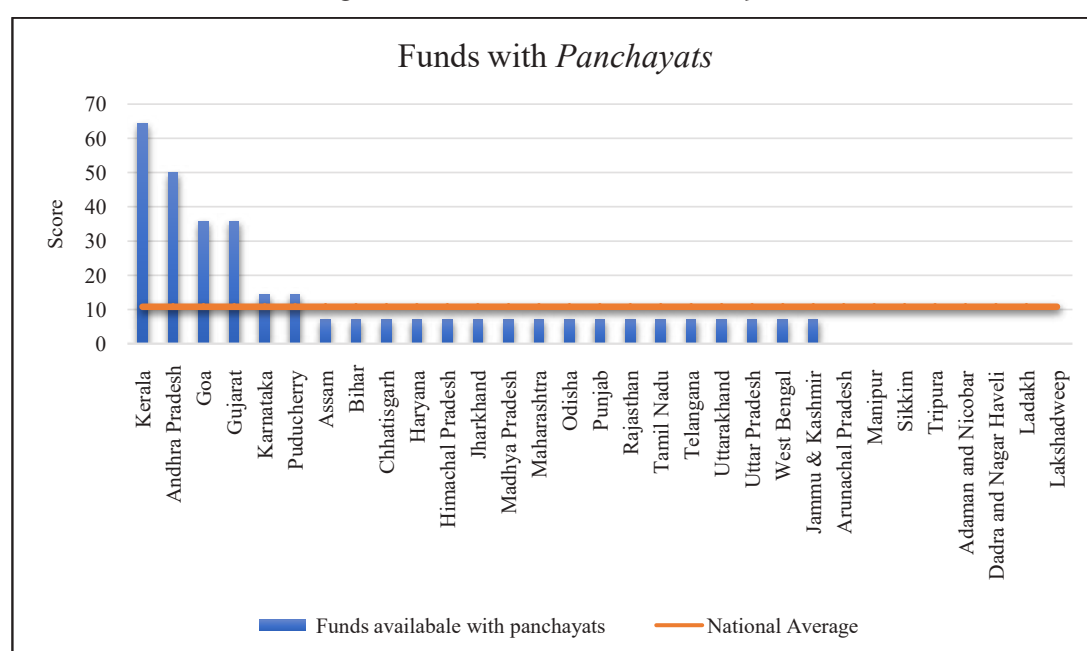
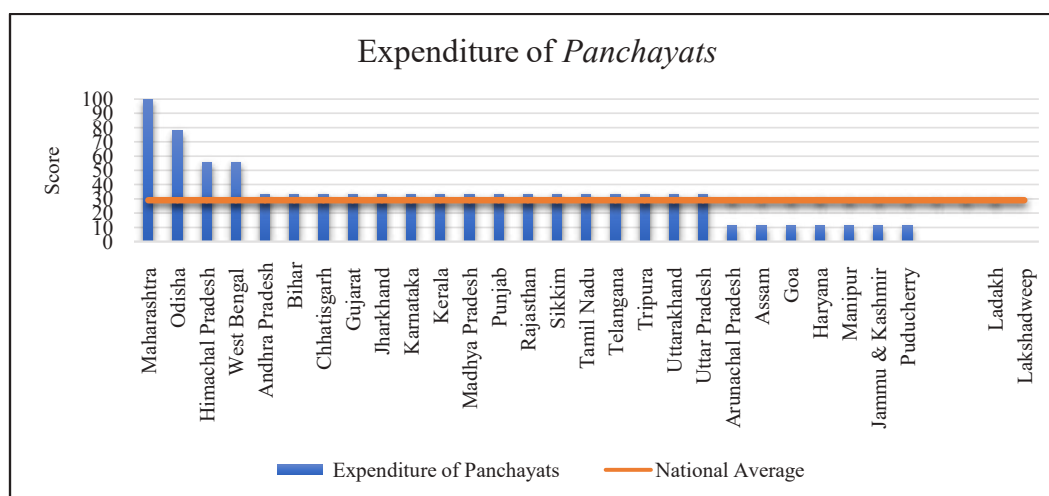


Figure 11.20: Funds with Panchayats



- **“Public expenditure of Panchayats”** is an essential indicator to show the fiscal space assigned to *Panchayats* by the State. It estimates the fiscal space by calculating the percentage of total public expenditure made by *Panchayats* in total public expenditure made by the State, as shown in State Budget. Figure 11.21 depicts that Maharashtra, where *Panchayats* incur more than one eight of the total, is at the top followed by Odisha. It may be noted that the study is neutral to the rungs of *Panchayats* as the same is the discretion of the State.

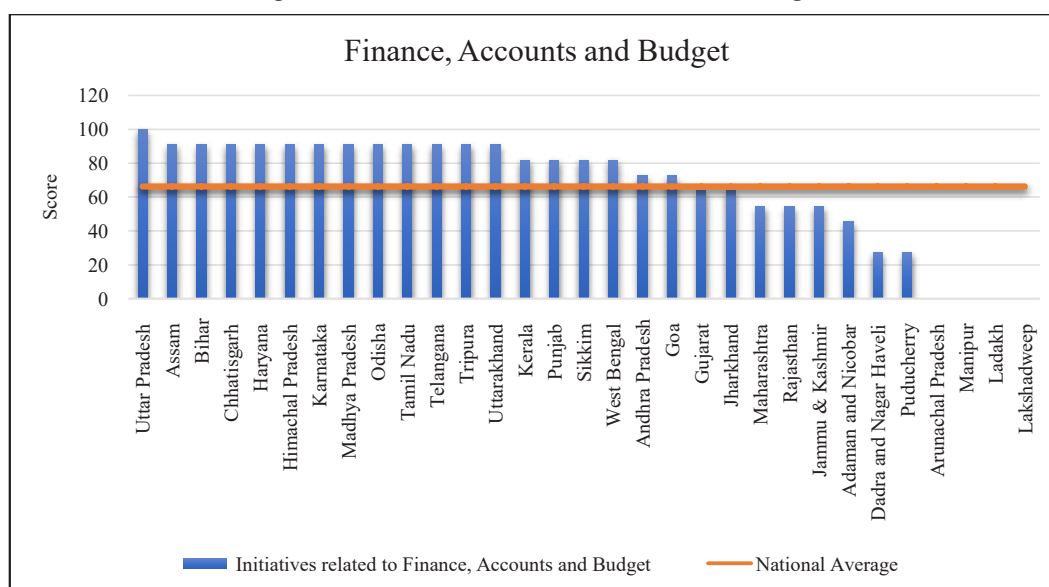
 - The scoring for initiatives related to **Finance, Accounts, and Budget** is based on factors such as budgeting provisions for *Gram Panchayats*, *Block Panchayats*,

Figure 11.21: Expenditure of *Panchayats*

and District *Panchayats*, the submission of budgets, the integration of *Gram Panchayat* Development Plans (GPDP) into *Panchayat* budgets, and the online disclosure of documents. Figure 11.22 shows that the State of Uttar Pradesh and those scoring

close to it show exemplary performance in integrating finance and budget initiatives with *Panchayat* systems whereas, States of Arunachal Pradesh and Manipur, face challenges and lack effective systems for financial management.

Figure 11.22: Finance, Accounts and Budget



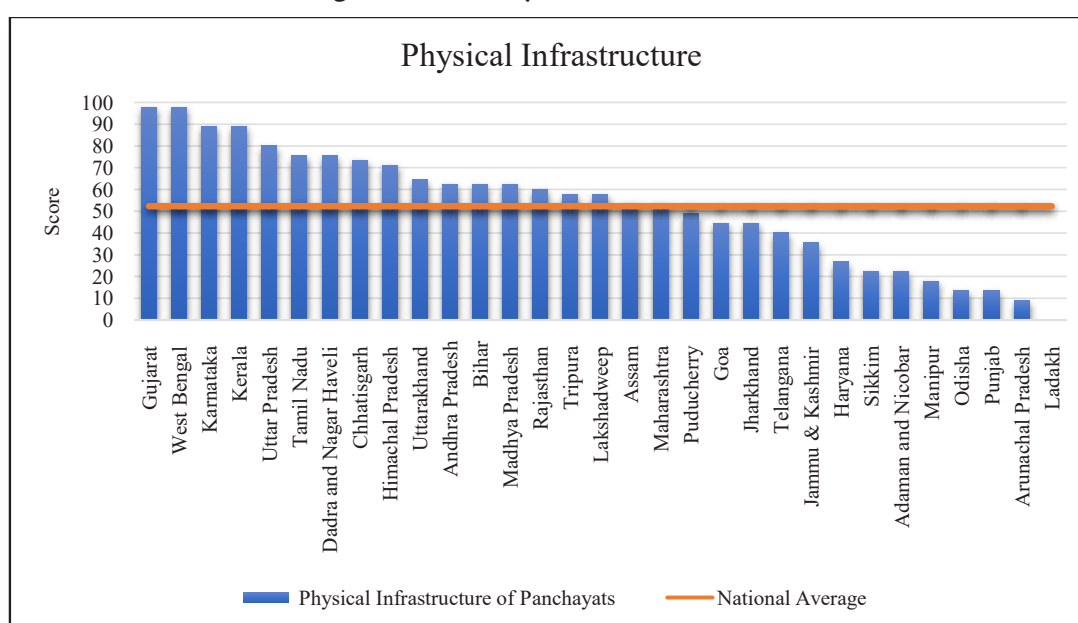
Box 11.4: Indicators under 'Functionaries' dimension

- Physical Infrastructure of *Panchayats*
- e-Connectivity of *Panchayats*
- *Panchayats* Officials:
 - Sanctioned and actual staff position

- Physical infrastructure** is crucial for the administrative efficiency of *Panchayats*. Minimum requirements include proper office building, computer and modern communication facilities that enable *Panchayats* to conduct their executive tasks efficiently. The indicator assesses the State's provision of *pucca ghar* (concrete building), computer & printers, scanners, telephone, internet etc. These necessities of *Panchayats* act as catalysts in better functioning. It has been noted that many States attempted to create basic infrastructure and facilities, but the States

of Gujarat and West Bengal are ahead of all. Figure 11.23 shows that these two States are followed by Karnataka, Kerala, and Uttar Pradesh which have shown significant advancement in their provisions to create physical infrastructure and internet connectivity. But the States of Arunachal Pradesh, Manipur, Odisha, Punjab, and union territory of Ladakh need to focus on developing the infrastructure for better functioning of the States. Most of the *Panchayats* in the States have majority of the necessities which could strengthen the working of *Panchayats*.

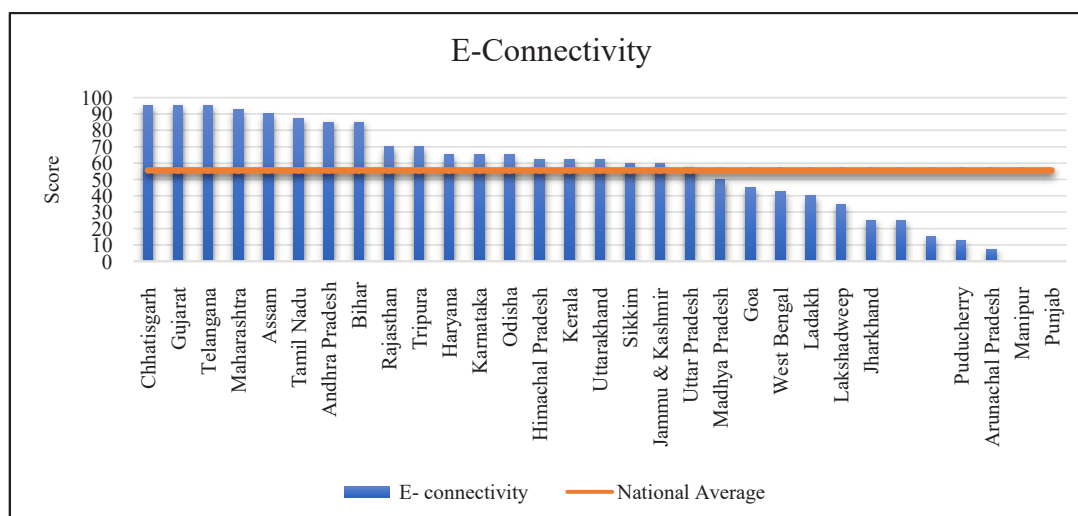
Figure 11.23: Physical Infrastructure



- The increasing technological development has raised the expectations of the citizens. Hence, the *Panchayats* need to keep pace with the advancement in order to remain relevant. The indicator on 'e-Connectivity' aims to examine the adequacy of information technology (IT) in all rungs of *Panchayats*. The objective is to assess digitization in business processes of the *Panchayats*' functioning. This indicator evaluates ICT usage by assessing the proportion of *Panchayats* in total number having BharatNet, wireless connectivity, e-mail address etc. It also considers the usage of

ICT for service delivery and uploading financial data. Moreover, assessment is also made with respect to the number of trained officials, ongoing support for computerization, adoption of software applications, development of softwares, and nominations for the e-Panchayats Award. Figure 11.24 shows that States of Chhattisgarh, Gujarat, Telangana, Maharashtra, Tamil Nadu, and Assam are using central government's software programmes including PriaSoft, PlanPlus, Local Government Directory, and ServicePlus, enhancing the transparency of *Panchayats* nationwide.

Figure 11.24: e- Connectivity



- *Panchayats* need to be assigned essential manpower to perform assigned functions and manage finances. This indicator looks at the existence of State *Panchayat* Service, proportion of *Panchayats* having Secretaries, Technical and Non-Technical Assistants. It also examines who pays the salaries to the staff. Karnataka and Kerala lead in this indicator.
- This part of the indicator estimates total number of actual staff as a percentage of sanctioned staff positions, reflecting the alignment between the two. Figure 11.25B demonstrates that twelve States
 - namely Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, and Uttar Pradesh—have shown 100% staffing with no sanctioned post vacant. The data on this indicator could not be fully verified due to its non-availability in case of many States. Moreover, the distinction between regular and contractual positions is blurred.
 - The **training** of *Panchayat* members is crucial for enhancing their capacity and plays a pivotal role in the overall effectiveness of *Panchayats*. Under this

Figure 11.25 A: Panchayat Officials

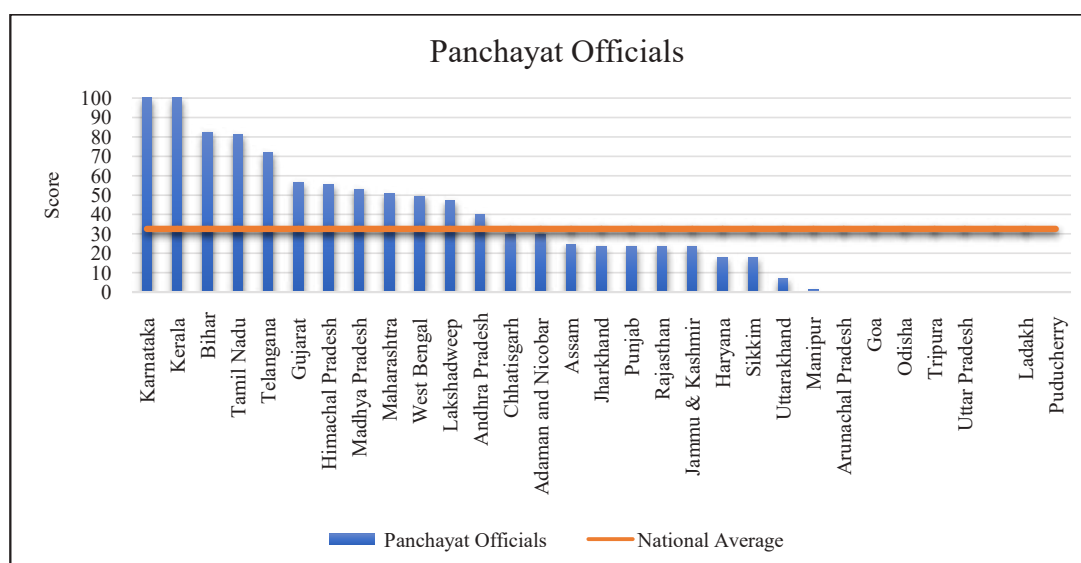
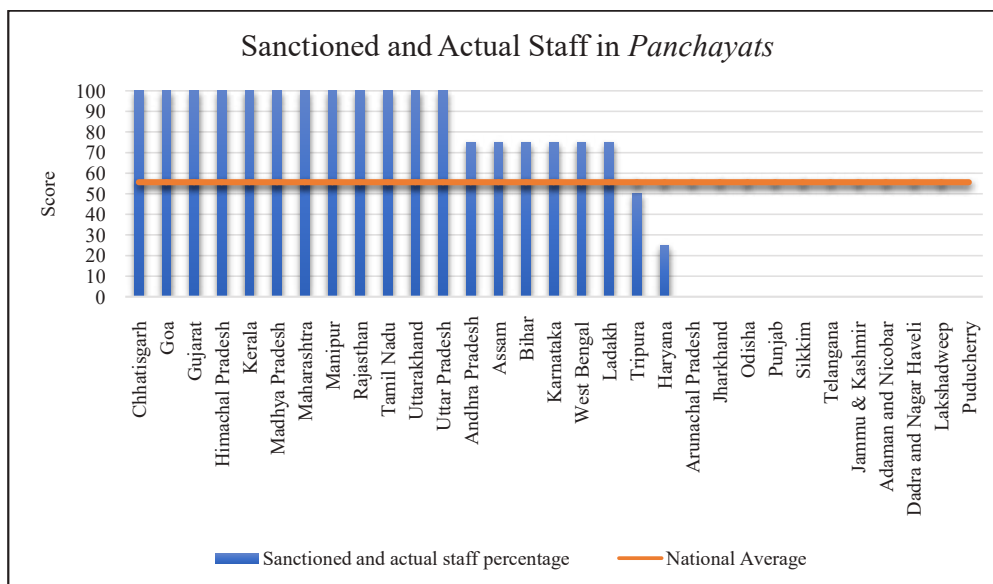


Figure 11.25 B: Sanctioned and Actual Staff in Panchayats



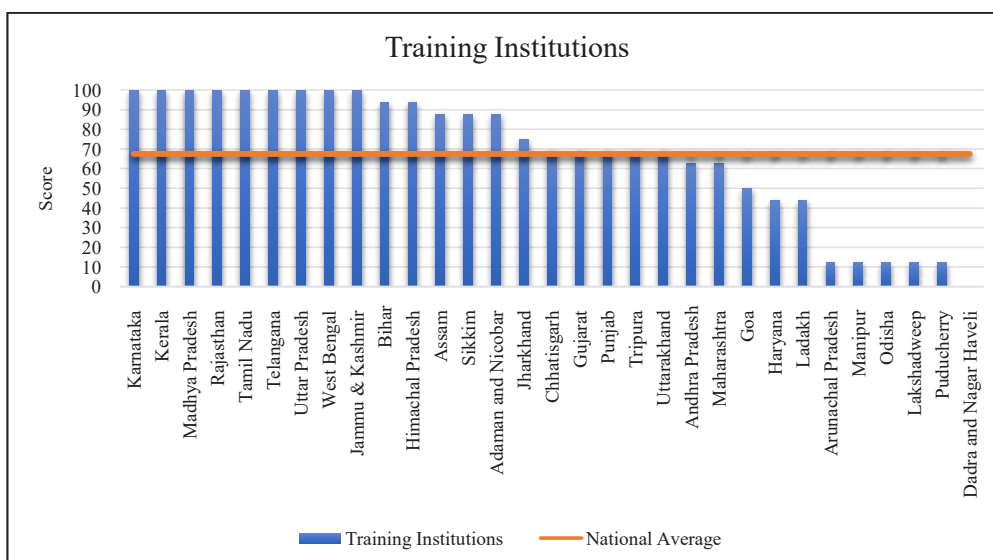
Box 11.5: Indicators under ‘Capacity Enhancement’ dimension

- Training Institutions
- Training Activities
 - Training of Elected Representative and Officials

indicator, presence of a capacity-building framework is assessed in the States/UTs. The indicator looks at the existence of institutes at both the State and Panchayat levels for training elected representatives and officials including the topics covered in

training programmes. Figure 11.26 shows that the States of Gujarat, Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh and West Bengal are leading. UT of Jammu and Kashmir is at par with these leading States.

Figure 11.26: Training Institutions



- The indicator assesses training activities in the States/UTs. This review is based on a few questions, viz whether trainers are external or internal, the percentage of compliance to total planned training programmes, and the trainee-to-trainer ratio. Additionally, it examined the formats in which training materials are provided. The training activities varied significantly across States as depicted in Figure 11.27A. Gujarat leads with perfect scores followed by Goa.
- Scoring in this indicator has been made by calculating a) total number of elected representatives and *panchayat* officials trained as per the percentage of total number, b) the percentage of women elected representatives among total participants. c) the percentage of SC/ST representatives among total, and d) mechanisms in place to assess the impact of trainings. Figure 11.27B presents variation across States in this part of indicator on **training of elected**

Figure 11.27A: Training Activities

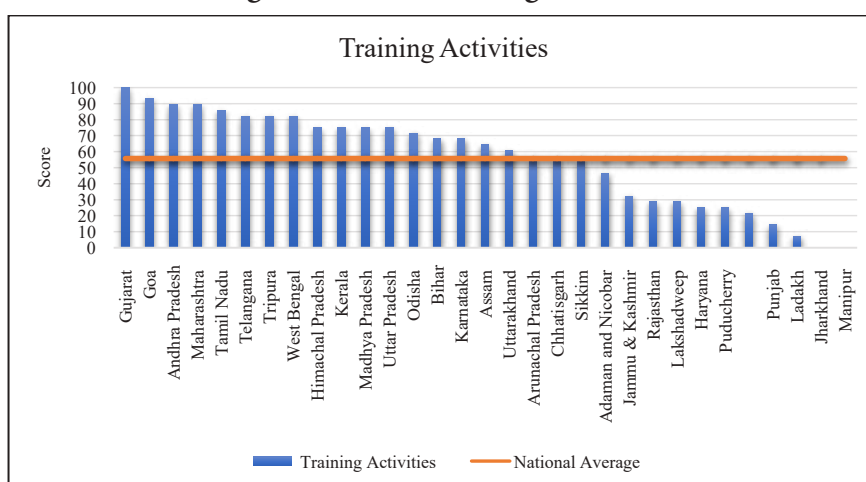
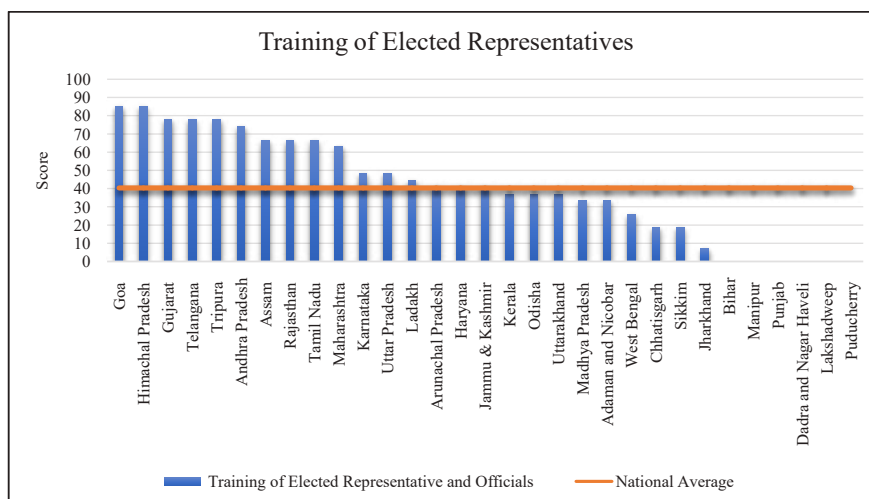


Figure 11.27B: Training of Elected Representatives



Box 11.6: Indicators under 'Accountability' dimension

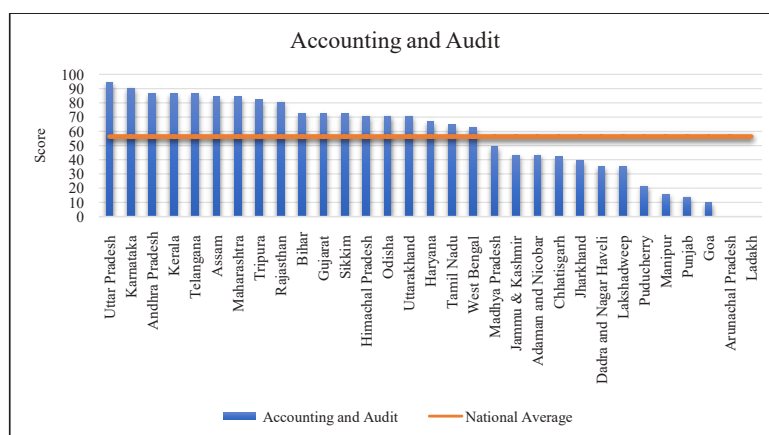
- Accounting and Audit of *Panchayats*
- Social Audit of *Panchayats*
- Functioning of *Gram Sabha* (Art.243A)
- Transparency & Anti-Corruption
- Panchayats* Assessment & Incentivization

representatives and officials. Goa and Himachal Pradesh are the highest scorers.

- Article 243 J requires a State to make provisions for “the maintenance of accounts by the Panchayats and the auditing of such accounts.” Since Panchayats collect revenues from people and receive public money, **accounting and audit** is obligatory. Keeping this in view, this indicator was framed using several parameters including number of Panchayats that have disclosed account statement online, and whether the

Comptroller & Auditor General (C&AG) and local fund audit conduct audits effectively of the accounts of Panchayats in the State. It is significant to note from Figure 11.28 that Uttar Pradesh has secured the maximum followed by Karnataka, Kerala, Andhra Pradesh, and Telangana. These States have also developed a financial database for revenue and expenditure of Panchayats, and they have been actively using the software which ensures transparency in the activities of Panchayats.

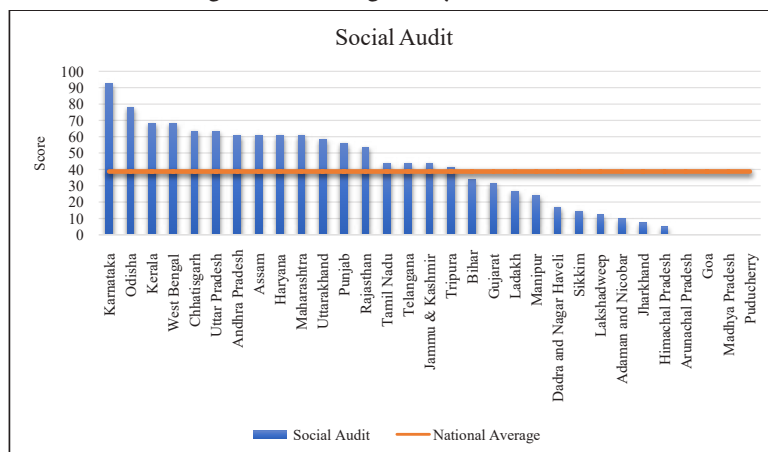
Figure 11.28: Accounting and Audit



- Social Audit** on a regular basis indicates robust system of Panchayats towards accountability not just to the State but to the residents of that jurisdiction. Schemes including MGNREGA, PMAY, SSA, ICDS, AAY also have provisions for social audit and its operation by Gram Sabha and others for better implementation. Figure

11.29 depicts that Karnataka has scored the maximum in this indicator followed by Odisha, Kerala, West Bengal and Uttar Pradesh. However, the States of Arunachal Pradesh, Goa, Madhya Pradesh, Himachal Pradesh, and the UT of Puducherry need to emulate Uttar Pradesh that has made strides lately and joined the front runners.

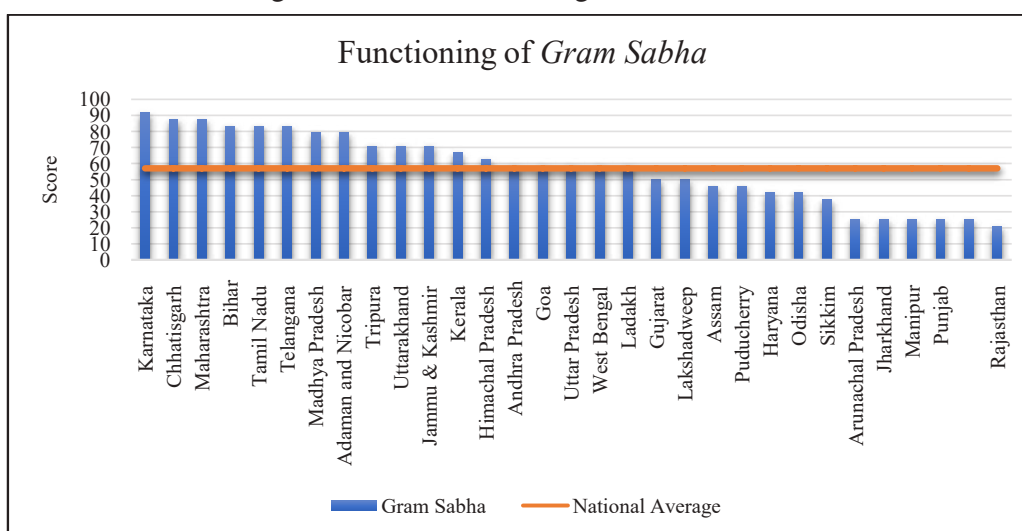
Figure 11.29: Regularity of Social Audit



- The Constitution under article 243(B) defines **Gram Sabha** and subsequently empowers them under article 243 A. *Gram Sabha* epitomises Village Republic propounded by Mahatma Gandhi in *Village Swaraj* (Gandhi 1962). The *Gram Sabha* serves as the fundamental element of local democracy and is designed to protect the collective interests of the residents of the locality. Figure 11.30 indicates that Karnataka has achieved the highest score for

this indicator. The State is closely followed by Chhattisgarh, Maharashtra, Tamil Nadu, Telangana and Bihar. States of Arunachal Pradesh, Jharkhand, Manipur, Punjab and UTs of Dadra & Nagar Haveli and Daman & Diu need to follow other States to monitor and ensure the minimum number of meetings of *Gram Sabha* and the quorum of each meeting. Effective functioning of *Gram Sabha* in each *Panchayat* makes the grass root democracy vibrant.

Figure 11.30: Functioning of Gram Sabha



- Transparency and anti-corruption** practices of States/UTs are evaluated under this indicator based on Right to Information (RTI) Act compliance, including a) the authorities acting as Information Officers and Appellate Authorities, b) proportion of *Panchayats* that submitted annual reports, c) State policies for information disclosure, disclosure modes, Citizens' Charter provisions (such as service lists, procedures, and grievance redressal), and d) the institution responsible for handling *Panchayat* complaints, whether an Ombudsman, *Lokayukta*, or government agency. As shown in Figure 11.31, the States of Chhattisgarh, Kerala, and Maharashtra outshine in this indicator reflecting strong RTI implementation, information disclosure, and complaint handling. In contrast, States of Jharkhand, Punjab, and Manipur secured low scores indicating weaker practices in this area.

 - Under the indicator "**Panchayat Assessment & Incentives**", the framework of States/UTs to measure *Panchayat* performance is assessed based on several key aspects. The indicator looks into whether the State has a) framed/used scoring plans/questionnaires/indicators for assessment, and b) instituted prizes for *Panchayats* and elected representatives, c) established support mechanisms for improving the activities of poorly performing *Panchayats*. It also examines whether performance audits are conducted for *Panchayats* and the percentage of *Panchayats* audited in the last financial year as per the total number in the State. Figure 11.32 shows that Kerala and Tripura lead in *Panchayat* assessment and incentives, with scores of 93.75 and 90.63 respectively.

Figure 11.31: Transparency and Anti- Corruption

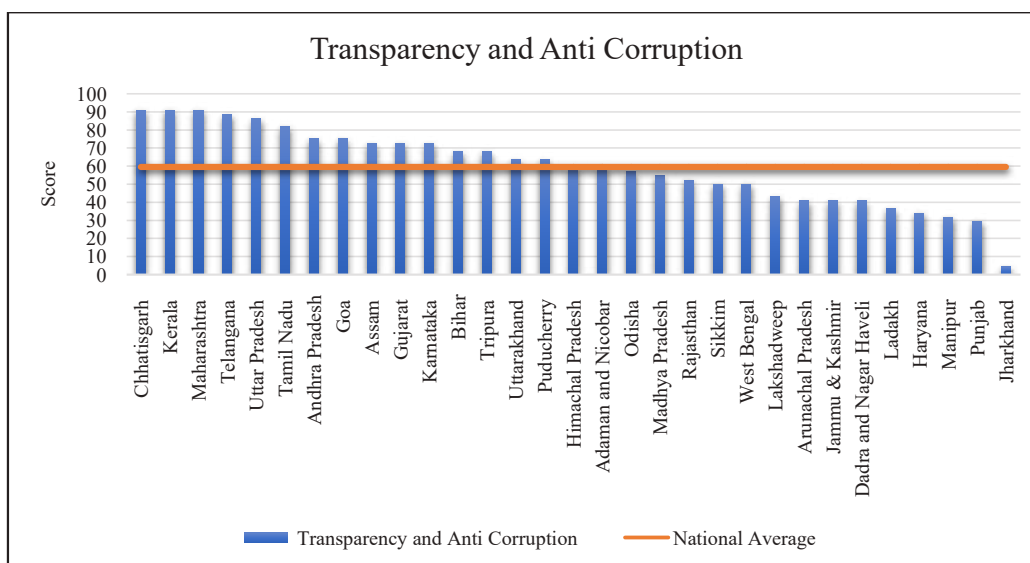
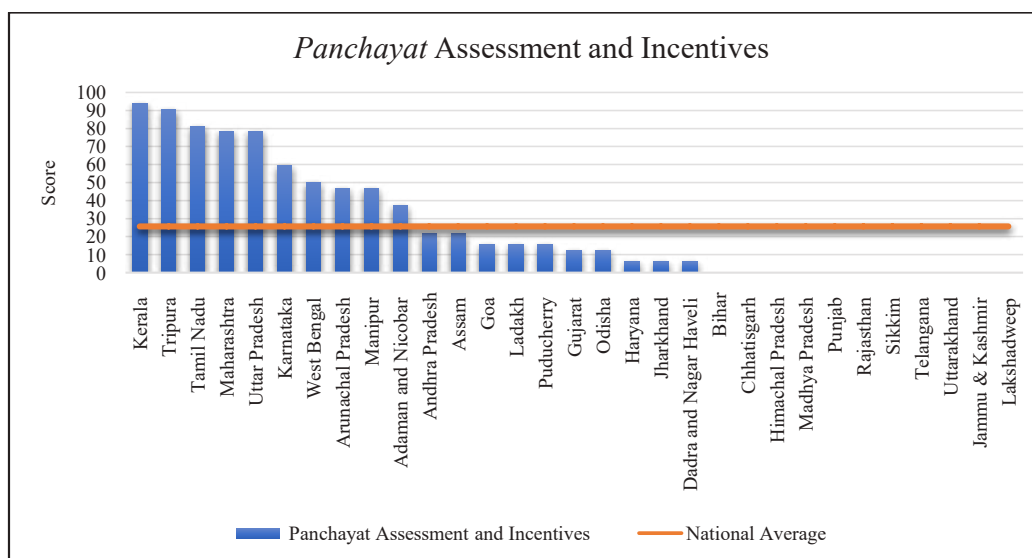


Figure 11.32: Panchayat Assessment and Incentives

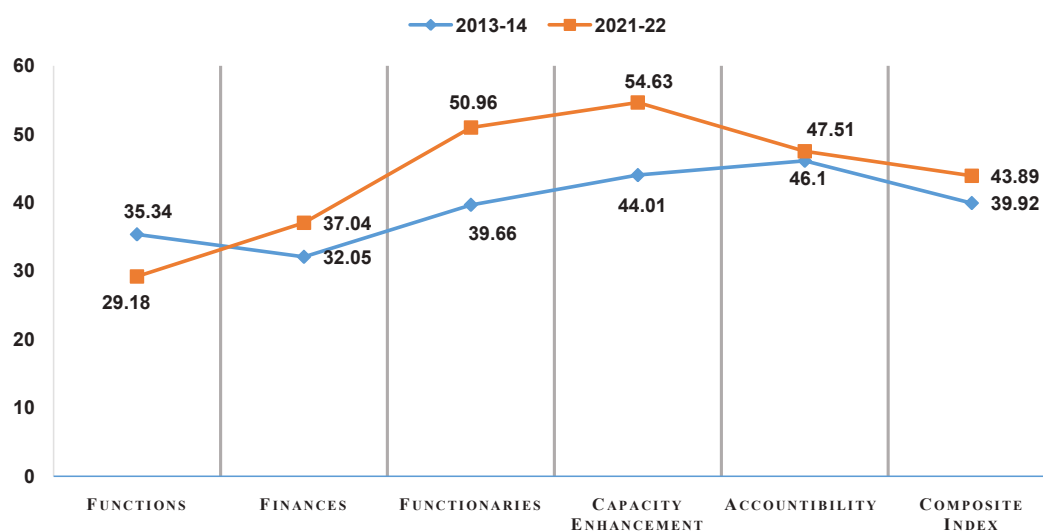


Though several conclusions can be drawn through the comparative analysis of these dimensions and their indicators, one glaring part can be mentioned here from the comparative assessment of the ‘Functions’ and ‘Finances’ dimensions, it is evident (see figure 11.33) that while financial devolution has improved—from a national average of 32.05 in 2013-14 to 37.04—the functional devolution has decreased, with the national average falling from 35.34 to 29.18 in the same period. This is concerning since functional powers are fundamental for

Panchayats to operate as institutions of self-governments.

Additionally, the ‘Accountability’ dimension has seen a marginal increase, with the national average rising from 46.10 in 2013-14 to 47.51. Other dimensions have shown more significant improvements: ‘Functionaries’ rose from 39.66 to 50.96, and ‘Capacity Enhancement’ increased from 44.01 to 54.63 points. Overall, India’s Devolution Index (DI) has improved from a national average of 39.92 in 2013-14 to 43.89.

**Figure 11.33: Past and Present Devolution Indices:
A Comparison of National Averages**



It is pertinent to note that the 'Finances' dimension holds the maximum weight of 30, having the most significant impact on the overall score. Various indicators contribute to the financial devolution score, but the assured fiscal devolution from the Union Government under article 280(3) (b) stands out. Since 2015-16, grants-in-aid to Panchayats have increased threefold. Following the recommendations of the 15th Finance Commission, these transfers expanded further, with less significant conditionalities. It may be safely argued that enhanced fiscal transfers from the Union Government to Panchayats, in the multi-order federal structure, rejuvenate other fiscal institutions, including State Finance Commissions, thereby strengthening Panchayats. However, Panchayats still have a substantial journey ahead to fully realize the objectives outlined in the 73rd Constitutional Amendment.

11.6 Analysis of States

In the study, the States are ranked in the index and sub-indices based on the current data received from States and field survey. We know, the relative position of any State in the 'devolution index' may change over the years due to several factors including those exercised in the study and referred as indicators under six dimensions. In addition, there are external factors which influence the status of the State. These external factors could be economic conditions of the

State, political change or political stability, structural change in the administrative set up and social factors. Many times, individuals in political executive and/or bureaucratic executive also play a key role in the devolution mechanism. The following analysis of a few top ranked States does not include the above external factors and confined only to the aspects enshrined in the Constitution related to *Panchayats*. Analysis of strong and weak points of each State is tabulated in Appendix 11.2.

Karnataka tops the chart in the composite Devolution Index, as well as in the key sub-indices of 'Finances' and 'Accountability' as clear from Table 11.2 and Figures. Overall analysis of indicators demonstrates the State's commendable performance across nearly all identified metrics. Karnataka devolves a significant number of functions to *Panchayats* and assigns them substantial roles in vertical schemes designed by the Union and State governments. The State is among the front runners which has timely released and has even spent the released grant recommended by the Fifteenth Finance Commission. In addition, funds from the SFC route are also timely released to *Panchayats*. In the State, *Panchayats* enjoy maximum power to levy taxes and non-taxes. The State has excelled in the 'Accountability' dimension as well with the highest score in the sub-indicators namely,

‘Social Audit’ and ‘Gram Sabha’. Under the ‘Functionaries’ dimension, the State is one of the front runners in keeping maximum *Panchayat* officials working as per the requirement of the State. In the ‘Capacity Enhancement’ dimension, the State comes under top ten States having good number of training institutions both at State level and in *Panchayats*. It may also be recollected that the State had received awards in the past under composite devolution index, for creating the environment for the *Panchayats* to function as institutions of self-government. Overall, the *gram Panchayat* system in Karnataka serves as a vital institution for promoting local self-governments, participatory democracy, and sustainable development in rural areas.

Kerala follows Karnataka in the composite Devolution Index. Kerala occupies first place in ‘Framework’, second position in ‘Accountability’ and ‘Finances’ and ranked third in the dimensions of ‘Functionaries’. Functioning of *Panchayats* in the State is considered highly transparent. The State has devolved many functions to *Panchayats* and at the same time maintained a transparent system of transferring money under the *Panchayat*’s window. The institution of SFC in Kerala has emerged to be the most effective in the recent past. *Panchayats* in Kerala utilise funds adequately and share the top slot as far as the indicator related to fund utilisation is concerned though the utilization of 15th UFC health grant has been questioned in the State (Chathukulam et al. 2024). Under the dimension of Accountability, the State has one of the best mechanisms of ‘Transparency and Anti-Corruption’ and ‘*Panchayat* Assessment and Incentives’. The State has adequate staff for the effective functioning of *Panchayats* as found from the study. The State is good in training *Panchayat* officials as it has training institutions for capacity building of the resources.

Tamil Nadu is ranked third in the overall index. According to the study, the State has the highest score in the ‘Functions’ dimension, second in ‘Capacity Enhancement’ and ‘Functionaries’ and third in ‘Finances’. The *Panchayats* in the State has the highest level of engagement in central/state schemes in comparison to its counterparts.

Panchayat officials at local level are accountable to *Panchayats*. In the dimension of ‘Capacity Enhancement’, the State is good in assessing the need and conducting training for *Panchayats*’ representatives and officials. The State of Tamil Nadu performs well in the indicator of ‘training institutions’.

Maharashtra stands at fourth position in the composite Devolution Index, second in the key dimension of ‘Framework’ and at the third in ‘Accountability’. Overall indicator analysis shows that the State has performed properly in almost all indicators identified in the study. The State is among the front runners in releasing the Fifteenth Finance Commission grants in time. *Panchayats* in the State enjoy maximum power to levy taxes and non-taxes. *Panchayats* in Maharashtra utilise funds adequately and share the top slot with their counterparts as far as the indicator related to expenditure is concerned. The State ranked at third position in the ‘Accountability’ dimension with a good score in the indicator of ‘transparency and anti-corruption’. Under the ‘Functionaries’ dimension, Maharashtra keeps the maximum actual staff in comparison to the sanctioned staff. It may be recollected that Maharashtra has a historical background of strong legal and policy framework. A comprehensive Act for *zilla* (district) *parishad* and *Panchayat samiti* was enacted way back in 1966. Prior to this, a separate Maharashtra Village *Panchayat* Act was enacted in 1959. Time to time amendments have been made. Last was in 2015 in Village *Panchayat* Act. Development cadre at *zilla parishad* level executes these elaborate legal provisions.

The State of **Uttar Pradesh**, which was considered laggard and not in pursuit of decentralized governance, has achieved surprisingly in the overall index and is ranked fifth. The State has scored high in the dimension of ‘Accountability’. *Panchayats* in the State have released and have even spent the released grant of the Fifteenth Finance Commission in time. The State has also introduced ‘Initiatives related to Finance, Accounts and Budget’. The State of Uttar Pradesh has built good mechanism towards ‘accountability’ and ranks fourth in this

dimension. Uttar Pradesh has the highest score in creating 'Accounting and Audit' structure for *Panchayats* in the State. Under the 'Functionaries' dimension, the State has done outstandingly well. Reasons includes massive recruitment drives by the State government time to time. In 2021-22, 58 thousand *Panchayat Sahayak* (Assistant)/DEO were recruited a fresh. It can be said that the State keeps adequate staff for the functioning of *Panchayats*.

As shown in Table 11.3, Karnataka, Kerala, Maharashtra, Tamil Nadu, and Uttar Pradesh, with scores above 60, are categorized as 'very high' in the overall Devolution Index. This is followed by Chhattisgarh, Gujarat, Rajasthan, Telangana, Tripura, and West Bengal, which are rated as 'high performing states'. With score in between 50 and 55, Andhra Pradesh, Himachal

Pradesh, Madhya Pradesh, and Odisha, fall under the category of 'medium scoring' States, showcasing estimable performance across all indicators. In that direction, four other States namely, Assam, Bihar, Sikkim, and Uttarakhand are classified as 'low performers' in devolving powers to *Panchayats* though they surpass the national average, i.e., 43.89. The remaining States and UTs lag below the national average of 43.89 and are regarded as very low performers. These are Goa, Haryana, Jharkhand, Punjab and two northeastern States of Arunachal Pradesh, and Manipur, along with six UTs of Andaman & Nicobar Islands, Dadra & Nagar Haveli and Daman & Diu, Jammu and Kashmir, Ladakh, Lakshadweep, and Puducherry.

State(s) scored high against each parameter are tabulated in the subsequent Table 11.5.

Table 11.3: Categorizing States/UTs on the basis of DI Scores

Category of States	States
Very High > 60	Karnataka, Kerala, Maharashtra, Tamil Nadu, and Uttar Pradesh
High > 55 & ≤ 60	Chhattisgarh, Gujarat, Rajasthan, Telangana, Tripura, and West Bengal
Medium > 50 & ≤ 55	Andhra Pradesh, Himachal Pradesh, Madhya Pradesh, and Odisha
Low > 43.89 and ≤ 50	Assam, Bihar, Sikkim, and Uttarakhand
Very Low (below National Average of 43.89)	Andaman & Nicobar Islands, Arunachal Pradesh, Dadra & Nagar Haveli and Daman & Diu, Goa, Haryana, Jammu and Kashmir, Jharkhand, Ladakh, Lakshadweep, Manipur, Puducherry, and Punjab

Table 11.4: Why have some States scored high, some low?

S. No.	Dimension	Max Score	High Scoring State	Reason for Highest Score	Min Score	Low Scoring State(s)	Reason for Lowest Score
1	Framework	83.56	Kerala	<ul style="list-style-type: none"> ▪ Kerala has conducted timely elections every five years by SEC and a functional District Planning Committee in every district. ▪ Elected member is serving as a chairperson of the committees and the parallel bodies are accountable to <i>Panchayats</i>. 	9.31	Puducherry	<ul style="list-style-type: none"> ▪ The UT of Puducherry has one of the most unsatisfactory performance in the framework dimension as there has been no <i>Panchayat</i> election since 2006, making the <i>Panchayats</i> defunct in the UT.
2	Functions	60.24	Tamil Nadu	<ul style="list-style-type: none"> ▪ Tamil Nadu has devolved all core functions and other major functions to the <i>Panchayats</i>. ▪ The schemes are implemented by <i>Panchayats</i> instead of unelected institutions. 	0.00	Dadra & Nagar Haveli and Daman & Diu#	<ul style="list-style-type: none"> ▪ The field survey data and previous study data was used for the UT of Dadra & Nagar Haveli and Daman & Diu. ▪ The UT had the lowest score for the “functions” dimension. ▪ Dadra & Nagar Haveli got merged with Daman & Diu in 2019 but still both have separate <i>Panchayat</i> Regulation Act. It shows no seriousness on their part.
3	Finances	70.65	Karnataka	<ul style="list-style-type: none"> ▪ In Karnataka, UFC grants have been timely devolved to different tiers of <i>Panchayats</i> which helps in better planning and allocating funds. ▪ The money is transferred to <i>Panchayats</i> on account of the SFC recommendation. ▪ The <i>Panchayats</i> have been empowered and authorized to impose and collect taxes and non-taxes as mentioned in the Karnataka <i>Panchayat</i> Act. ▪ Kerala is another State which has performed significantly better than other States. 	0.00	Ladakh	<ul style="list-style-type: none"> ▪ The UT of Ladakh has disclosed that they are empowered to collect only two kinds of fee, i.e., town fee and user fee which leads to the minimum score. ▪ There is no finding on initiatives related to finance, accounts, and budget.

(contd.)

(contd. Table 11.4)

S. No.	Dimension	Max Score	High Scoring State	Reason for Highest Score	Min Score	Low Scoring State(s)	Reason for Lowest Score
4	Functionaries	90.94	Gujarat	<ul style="list-style-type: none"> Gujarat has performed significantly better in three out of four parameters, i.e. physical infrastructure of <i>Panchayats</i>, services provided through ICT platforms and total number of actual staff as per the percentage of sanctioned staffs. 	5.74	Arunachal Pradesh#	<ul style="list-style-type: none"> Arunachal Pradesh has a few <i>Panchayat ghars</i>, computers & printers, scanners, telephone, internet, websites, e-mail address, and e-connectivity in comparison to others.
5	Capacity Enhancement	86.19	Telangana	<ul style="list-style-type: none"> Telangana has scored the highest followed by Tamil Nadu (84.3) and Gujarat (83.96). The States have training institutes and conduct training activities for building capacity of the functionaries of <i>Panchayats</i>. 	3.75	Manipur#	<ul style="list-style-type: none"> Due to inadequate training infrastructure and training activities in Manipur, the UT of Dadra & Nagar Haveli and Daman & Diu the lowest score was assigned.
6	Accountability	81.33	Karnataka	<ul style="list-style-type: none"> The State of Karnataka (81.33) and Kerala (83.18) follow some of the good practices such as mandated quorum for <i>Gram Sabha</i> meetings, give approval of <i>Panchayat</i> budget and GPDP, and identify beneficiaries for government schemes. <i>Gram Sabha</i> conducts social audits on regular basis for most of the government schemes in both States. 	16.47	Jharkhand	<ul style="list-style-type: none"> The State of Jharkhand is lagging in conducting social audit, <i>Gram Sabha</i> meetings, maintaining public information officer at the <i>Panchayat</i> level. The State has no mechanism to reward and acknowledge the best performing <i>Panchayats</i>.

Source: Author's calculation

Note: #States for which previous data is used.

Table 11.5: State(s) scored high against each Parameter

Parameters	Maximum Score	High Scoring State(s)
A. Election and Affirmative Action	100.00	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
B. State Election Commission	100.00	Haryana, Kerala, Maharashtra
C. Dissolution and Bye Elections	100.00	Maharashtra, Uttarakhand
D. Functioning of District Planning Committee	100.00	Kerala, Rajasthan
E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	93.00	Kerala
F. Autonomy to <i>Panchayats</i>	77.84	Rajasthan
G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	72.00	Karnataka
H. Involvement of <i>Panchayats</i> in Important Schemes	69.73	Tamil Nadu
I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	100.00	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
J (I). State Finance Commission (SFC)	100.00	Kerala
(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	100.00	Karnataka, Kerala, Rajasthan, Telangana
K. Empowerment of <i>Panchayats</i> to Impose and Collect revenue	92.68	Karnataka
L. Funds available with <i>Panchayats</i>	64.29	Kerala
M. Expenditure of <i>Panchayats</i>	100.00	Maharashtra
N. Initiatives related to Finance, Accounts and Budget	100.00	Uttar Pradesh
O. Accounting and Audit	94.12	Uttar Pradesh
P. Social Audit	92.68	Karnataka
Q. <i>Gram Sabha</i>	91.67	Karnataka
R. Transparency & Anti-Corruption	90.91	Chhattisgarh, Kerala, Maharashtra
W. <i>Panchayat</i> Assessment & Incentives	93.75	Kerala
S (I). Physical Infrastructure of <i>Panchayats</i>	97.78	Gujarat, West Bengal
(II). e-Connectivity	95.00	Chhattisgarh, Gujarat, Telangana
T. <i>Panchayat</i> Officials	100.00	Karnataka, Kerala
(I). Sanctioned and actual staff position	100.00	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
U. Training Institutions	100.00	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
V(I). Training Activities	100.00	Gujarat
(II). Training of Elected Representative and Officials	85.19	Goa, Himachal Pradesh

Source: Author's calculation

Appendix 11.1 : Formulae for index construction

Standardization of Indicators

The indicator level index is calculated by formula I given below.

- For k indicator of j dimension for i state

$$D_{ijk} = \frac{Act X_{ijk} - Min X_{jk}}{Max X_{jk} - Min X_{jk}} \quad \text{Formula I}$$

where X is the score at indicator level. It may be noted that achievements at indicator level are first measured in terms of scores in relation to a certain minimum (logical and empirical). The indicator achievement is normalized by the maximum possible achievement, measured through the range of scores, so as to contain the achievement within the range of $[0, 1]$. It further serves the purpose of comparison with other indicators.

Dimensional Index

Dimension level index is calculated by formula II given below

- For dimension j state i

$$D_{ij} = \sum_k w_{jk} D_{ijk} \quad \text{Formula II}$$

Devolution Index

The devolution index is prepared by formula III given below.

- For state i

$$D_i = \sum_j w_j D_{ij}, \quad \text{Formula III}$$

which is simply the weighted sum of dimensional indices.

Notations

i = State

j = Dimension such as Framework, Function, Finance, Functionaries

k = Indicator

X = Score of variables capturing an indicator

w = Weight accorded to a dimension/indicator

D_{ijk} = Indicator k of dimension j of i^{th} state

D_{ij} = Dimensional index j of i^{th} state

D_i = Devolution Index for i^{th} state.

An Illustration

To demonstrate the calculation for one State, let us assume that the State has obtained raw score of 150 for indicator 1 of dimension 2. Let us further assume that the lowest score was assigned, based on the empirical analysis of scores, is 50 while the maximum score is 250. The value calculated for indicator D_{21} of dimension of functions of the State is calculated as per the following formula.

$$D_{ijk} = \frac{Act X_{ijk} - Min X_{jk}}{Max X_{jk} - Min X_{jk}} = \frac{150 - 50}{250 - 50} = 0.50$$

For dimension functions, the formula is

$$D_2 = \frac{\sum_j w_{jk} D_{ij}}{w_{jk}}$$

$$= \frac{0.05 * D_{21} + 0.05 * D_{22} + 0.05 * D_{23} + 0.05 * D_{24} + 0.05 * D_{25} + 0.05 * D_{25} + 0.05 * D_{26}}{0.30}$$

If $D_{21} = 0.60$, $D_{22} = 0.50$, $D_{23} = 0.90$, $D_{24} = 0.45$, $D_{25} = 0.70$ and $D_{26} = 0.85$, then D_2 would come out to be 0.67.

The weights assigned to dimensions D_1 , D_2 , D_3 , D_4 , D_5 and D_6 are 0.10, 0.15, 0.30, 0.15, 0.15 and 0.15 respectively. The value calculated for the state i is given by

$$D = \sum_j w_j D_{ij} = w_1 D_1 + w_2 D_2 + w_3 D_3 + w_4 D_4 + w_5 D_5 + w_6 D_6$$

$$= 0.10 D_1 + 0.15 D_2 + 0.30 D_3 + 0.15 D_4 + 0.15 D_5 + 0.15 D_6$$

The value so calculated is in the scale of 0 to 1. For any given State and UT, value of each dimension and aggregate value will indicate how far away the State is from an ideal performance (maximum score of 1).

In this way, we are able to quantify the relative performance of the States in putting together an environment for effective devolution in rural India

11.2.1: A Report on Andhra Pradesh

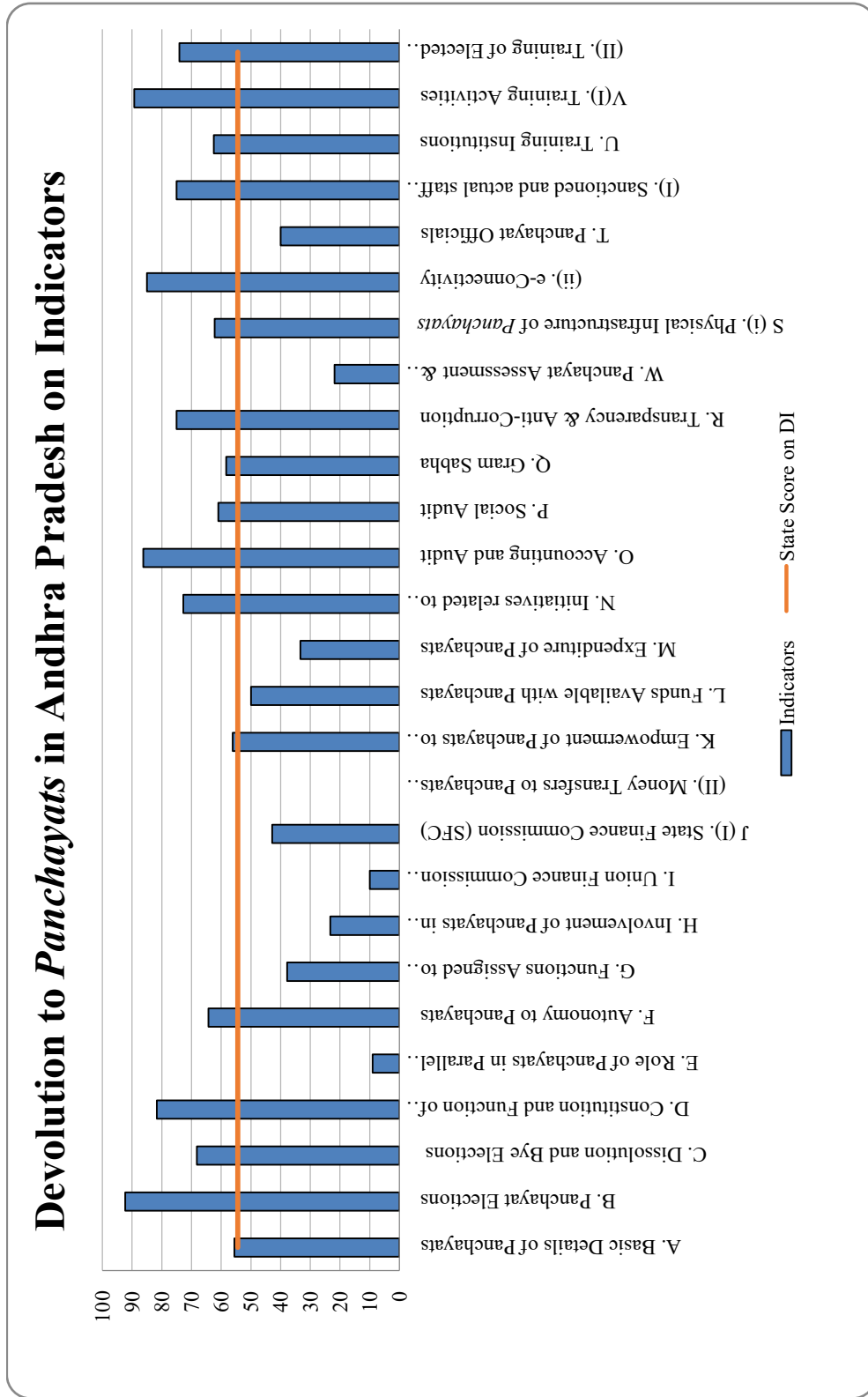
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Andhra Pradesh	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	55.6	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	92.3	100.0	Haryana, Kerala, Maharashtra
	60.1	83.6	Kerala	C. Dissolution and Bye Elections	68.2	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	81.6	100.0	Kerala, Rajasthan
Functions				E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	9.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	64.3	77.8	Rajasthan
	30.5	60.2	Tamil Nadu	G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	37.8	72.0	Karnataka
Finances				H. Involvement of <i>Panchayats</i> in Important Schemes	23.2	69.7	Tamil Nadu
	43.2	70.7	Karnataka	I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	10.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	42.9	100.0	Kerala

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Andhra Pradesh	Maximum Score	High Scoring State(s)
				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	56.1	92.7	Karnataka
				L. Funds available with <i>Panchayats</i>	50.0	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	72.7	100.0	Uttar Pradesh
				O. Accounting and Audit	86.3	94.1	Uttar Pradesh
				P. Social Audit	61.0	92.7	Karnataka
				Q. <i>Gram Sabha</i>	58.3	91.7	Karnataka
				R. Transparency & Anti-corruption	75.0	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	21.9	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	62.2	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	85.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. <i>Panchayat</i> Officials	40.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	75.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	62.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	89.3	100.0	Gujarat
				(II). Training of Elected Representative and Officials	74.1	85.2	Goa, Himachal Pradesh
Total Score					54.4	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.1: Devolution to Panchayats in Andhra Pradesh on Indicators



11.2.2: A Report on Arunachal Pradesh

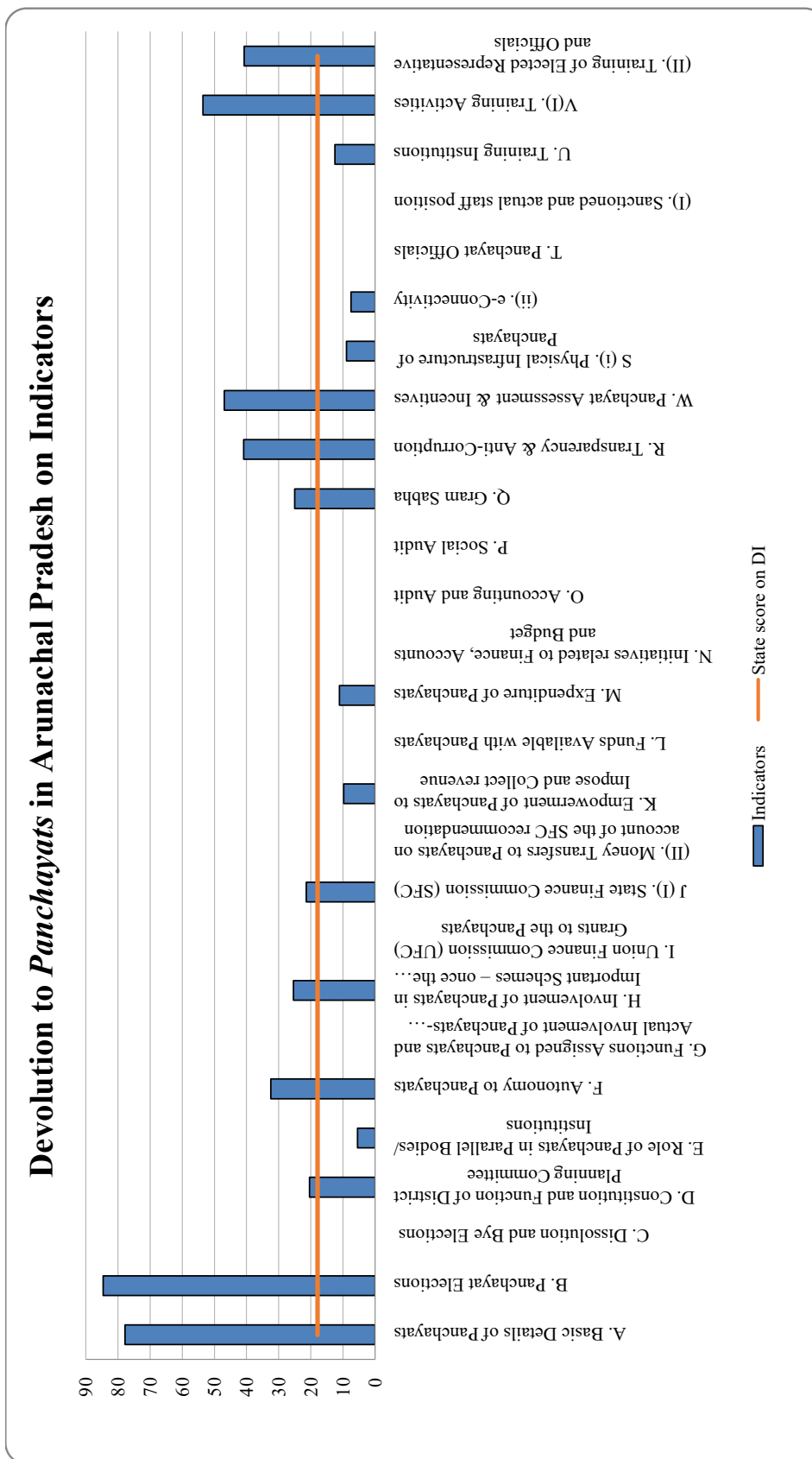
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Arunachal Pradesh	Maximum Score	High Scoring State(s)
Framework	41.5	83.6	Kerala	A. Election and Affirmative Action	77.8	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	84.6	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	0.0	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	20.4	100.0	Kerala, Rajasthan
Functions	12.7	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	5.5	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	32.4	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	0.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	25.4	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				Finances	6.8	70.7	Karnataka
(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana				
K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	9.8	92.7	Karnataka				
L. Funds available with <i>Panchayats</i>	0.0	64.3	Kerala				
M. Expenditure of <i>Panchayats</i>	11.1	100.0	Maharashtra				
N. Initiatives related to Finance, Accounts and Budget	0.0	100.0	Uttar Pradesh				

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Arunachal Pradesh	Maximum Score	High Scoring State(s)
Accountability	22.6	81.3	Karnataka	O. Accounting and Audit	0.0	94.1	Uttar Pradesh
				P. Social Audit	0.0	92.7	Karnataka
				Q. Gram Sabha	25.0	91.7	Karnataka
				R. Transparency & Anti-corruption	40.9	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries	5.7	90.9	Gujarat	W. Panchayat Assessment & Incentives	46.9	93.8	Kerala
				S (i). Physical Infrastructure of Panchayats	8.9	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	7.5	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	0.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	12.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	37.4	86.2	Telangana	V(I). Training Activities	53.6	100.0	Gujarat
				(II). Training of Elected Representative and Officials	40.7	85.2	Goa, Himachal Pradesh
Total Score					18.0	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports. Previous study data is used due to no response from the state.

Figure 11.2.2: Devolution to Panchayats in Arunachal Pradesh on Indicators



11.2.3: A Report on Assam

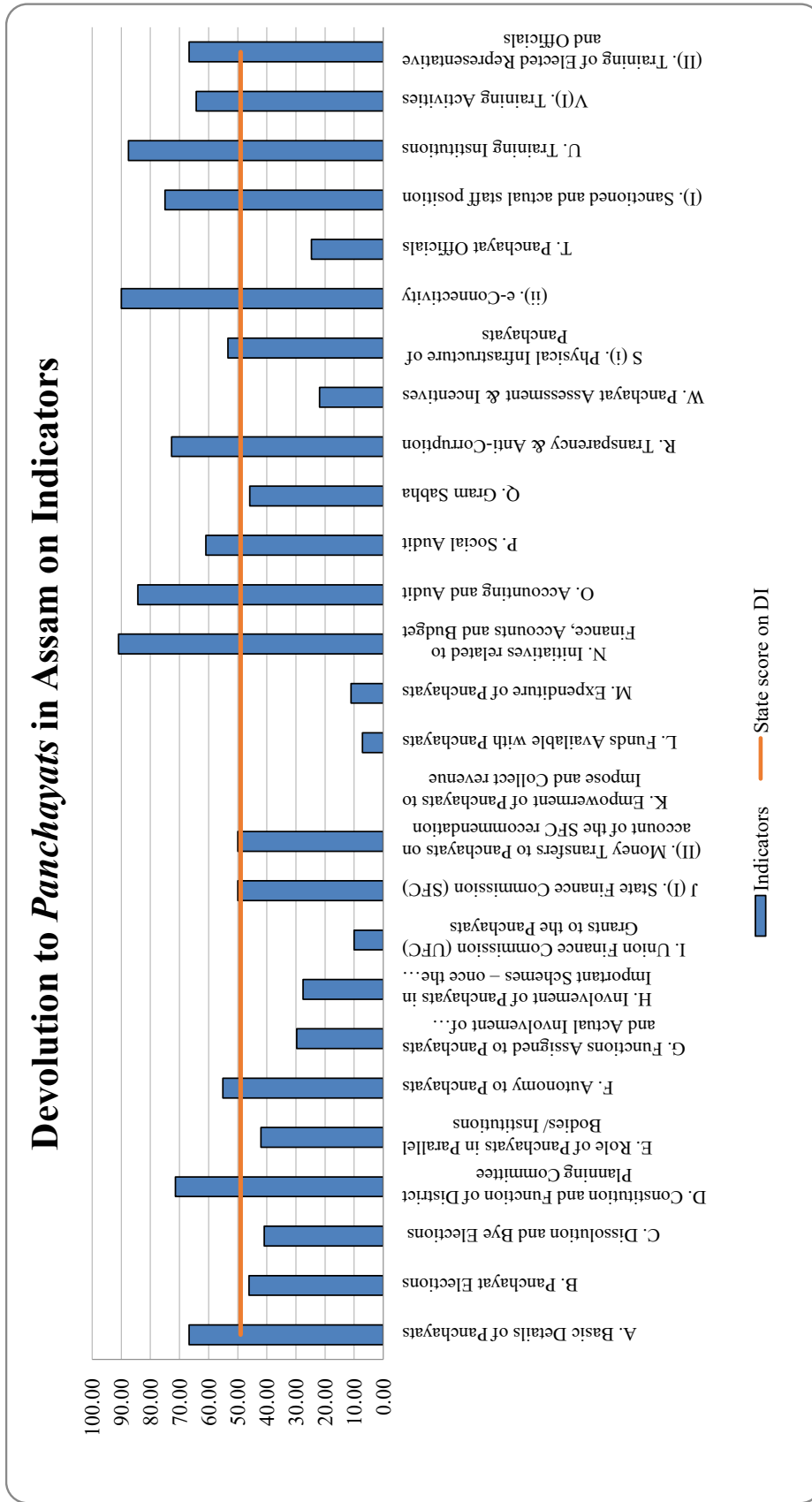
Table Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Assam	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	66.7	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	46.2	100.0	Haryana, Kerala, Maharashtra
	54.0	83.6	Kerala	C. Dissolution and Bye Elections	40.9	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	71.4	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/Institutions	42.0	93.0	Kerala
				F. Autonomy to Panchayats	55.1	77.8	Rajasthan
	28.7	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	29.8	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	27.6	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	10.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	50.0	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendations	50.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	34.1	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	0.0	92.7	Karnataka
				L. Funds available with Panchayats	7.1	64.3	Kerala
				M. Expenditure of Panchayats	11.1	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Assam	Maximum Score	High Scoring State(s)
Accountability	57.1	81.3	Karnataka	O. Accounting and Audit	84.3	94.1	Uttar Pradesh
				P. Social Audit	61.0	92.7	Karnataka
				Q. Gram Sabha	45.8	91.7	Karnataka
				R. Transparency & Anti-corruption	72.7	90.9	Chhattisgarh, Kerala, Maharashtra
				W. Panchayat Assessment & Incentives	21.9	93.8	Kerala
Functionaries	65.1	90.9	Gujarat	S (i). Physical Infrastructure of Panchayats	53.3	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	90.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	24.7	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	75.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	72.0	86.2	Telangana	U. Training Institutions	87.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	64.3	100.0	Gujarat
				(II). Training of Elected Representative and Officials	66.7	85.2	Goa, Himachal Pradesh
Total Score					49.1	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.3: Devolution to Panchayats in Assam on Indicators



11.2.4: A Report on Bihar

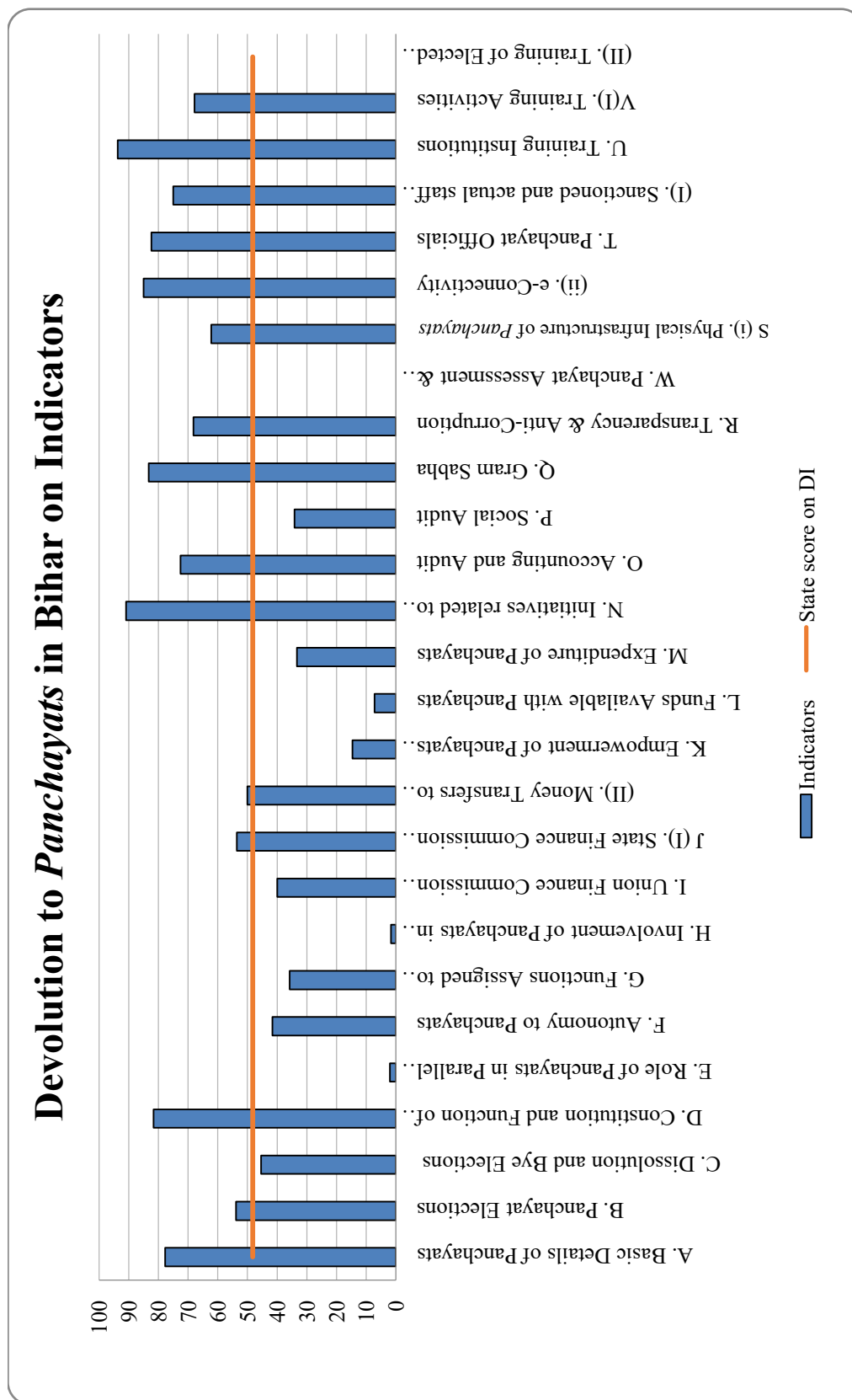
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Bihar	Maximum Score	High Scoring State(s)
Framework	49.8	83.6	Kerala	A. Election and Affirmative Action	77.8	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	53.9	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	45.5	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	81.6	100.0	Kerala, Rajasthan
Functions	18.7	60.2	Tamil Nadu	E. Role of Panchayats in Parallel Bodies/ Institutions	2.0	93.0	Kerala
				F. Autonomy to Panchayats	41.6	77.8	Rajasthan
				G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	35.8	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	1.6	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	40.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC) (II). Money Transfers to Panchayats on account of the SFC recommendations	53.6	100.0	Kerala
Finances	43.9	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	14.6	92.7	Karnataka, Kerala, Rajasthan, Telangana
				L. Funds available with Panchayats	7.1	64.3	Kerala
				M. Expenditure of Panchayats	33.3	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Bihar	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	72.6	94.1	Uttar Pradesh
				P. Social Audit	34.2	92.7	Karnataka
	51.6	81.3	Karnataka	Q. <i>Gram Sabha</i>	83.3	91.7	Karnataka
				R. Transparency & Anti-corruption	68.2	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	0.0	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	62.2	97.8	Gujarat, West Bengal
Functionaries				(ii). e-Connectivity	85.0	95.0	Chhattisgarh, Gujarat, Telangana
	75.1	90.9	Gujarat	T. <i>Panchayat</i> Officials	82.4	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	75.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	93.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	55.3	86.2	Telangana	V(I). Training Activities	67.9	100.0	Gujarat
				(II). Training of Elected Representative and Officials	0.0	85.2	Goa, Himachal Pradesh
Total Score				48.2	72.2	Karnataka	

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.4: Devolution to Panchayats in Bihar on Indicators



11.2.5: A Report on Chhattisgarh

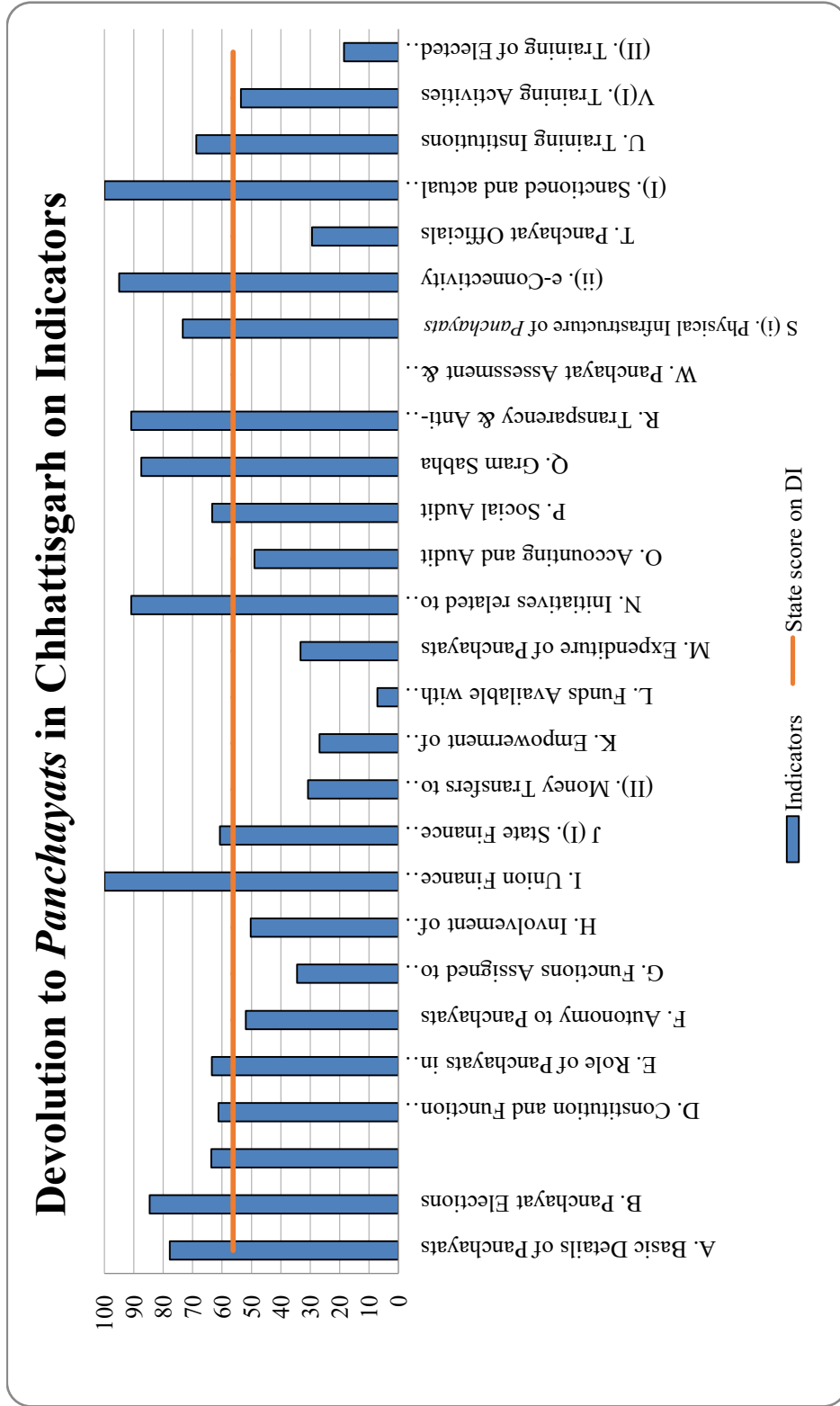
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Chhattisgarh	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	77.8	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
		83.6	Kerala	B. State Election Commission	84.6	100.0	Haryana, Kerala, Maharashtra
	68.5			C. Dissolution and Bye Elections	63.6	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	61.2	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	63.5	93.0	Kerala
				F. Autonomy to Panchayats	51.9	77.8	Rajasthan
	42.4	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	34.5	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	50.3	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	100.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	60.7	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendations	30.8	100.0	Karnataka, Kerala, Rajasthan, Telangana
	51.5	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	26.8	92.7	Karnataka
				L. Funds available with Panchayats	7.1	64.3	Kerala
				M. Expenditure of Panchayats	33.3	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Chhattisgarh	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	49.0	94.1	Uttar Pradesh
				P. Social Audit	63.4	92.7	Karnataka
	58.2	81.3	Karnataka	Q. <i>Gram Sabha</i>	87.5	91.7	Karnataka
				R. Transparency & Anti-corruption	90.9	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	0.0	93.8	Kerala
Functionaries				S (i). Physical Infrastructure of <i>Panchayats</i>	73.3	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	95.0	95.0	Chhattisgarh, Gujarat, Telangana
	78.3	90.9	Gujarat	T. <i>Panchayat</i> Officials	29.4	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	68.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	47.6	86.2	Telangana	V(I). Training Activities	53.6	100.0	Gujarat
				(II). Training of Elected Representative and Officials	18.5	85.2	Goa, Himachal Pradesh
Total Score					56.3	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.5: Devolution to Panchayats in Chhattisgarh on Indicators



11.2.6: A Report on Goa

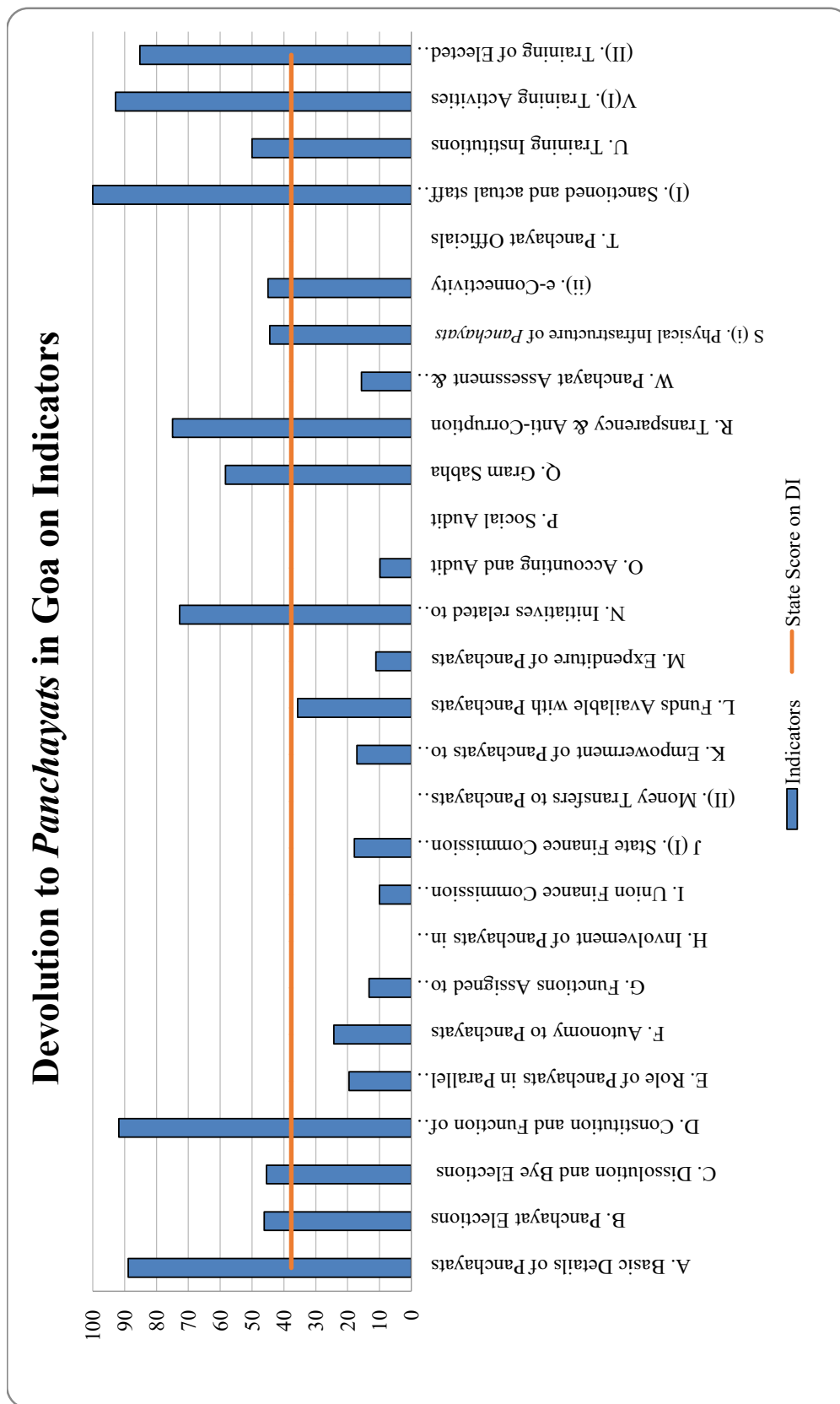
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Goa	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	88.9	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	46.2	100.0	Haryana, Kerala, Maharashtra
	52.9	83.6	Kerala	C. Dissolution and Bye Elections	45.5	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	91.8	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	19.5	93.0	Kerala
				F. Autonomy to Panchayats	24.3	77.8	Rajasthan
	6.6	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	13.3	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	0.0	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	10.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J(I). State Finance Commission (SFC)	17.9	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	26.9	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	17.1	92.7	Karnataka
				L. Funds available with Panchayats	35.7	64.3	Kerala
				M. Expenditure of Panchayats	11.1	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	72.7	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Goa	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	9.8	94.1	Uttar Pradesh
				P. Social Audit	0.0	92.7	Karnataka
	31.8	81.3	Karnataka	Q. <i>Gram Sabha</i>	58.3	91.7	Karnataka
				R. Transparency & Anti-corruption	75.0	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	15.6	93.8	Kerala
Functionaries				S (i). Physical Infrastructure of <i>Panchayats</i>	44.4	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	45.0	95.0	Chhattisgarh, Gujarat, Telangana
	46.3	90.9	Gujarat	T. <i>Panchayat</i> Officials	0.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	50.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	77.7	86.2	Telangana	V(I). Training Activities	92.9	100.0	Gujarat
				(II). Training of Elected Representative and Officials	85.2	85.2	Goa, Himachal Pradesh
Total Score					37.7	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.6: Devolution to Panchayats in Goa on Indicators



11.2.7: A Report on Gujarat

Table: Status of Devolution to Panchayats based on identified Indicators

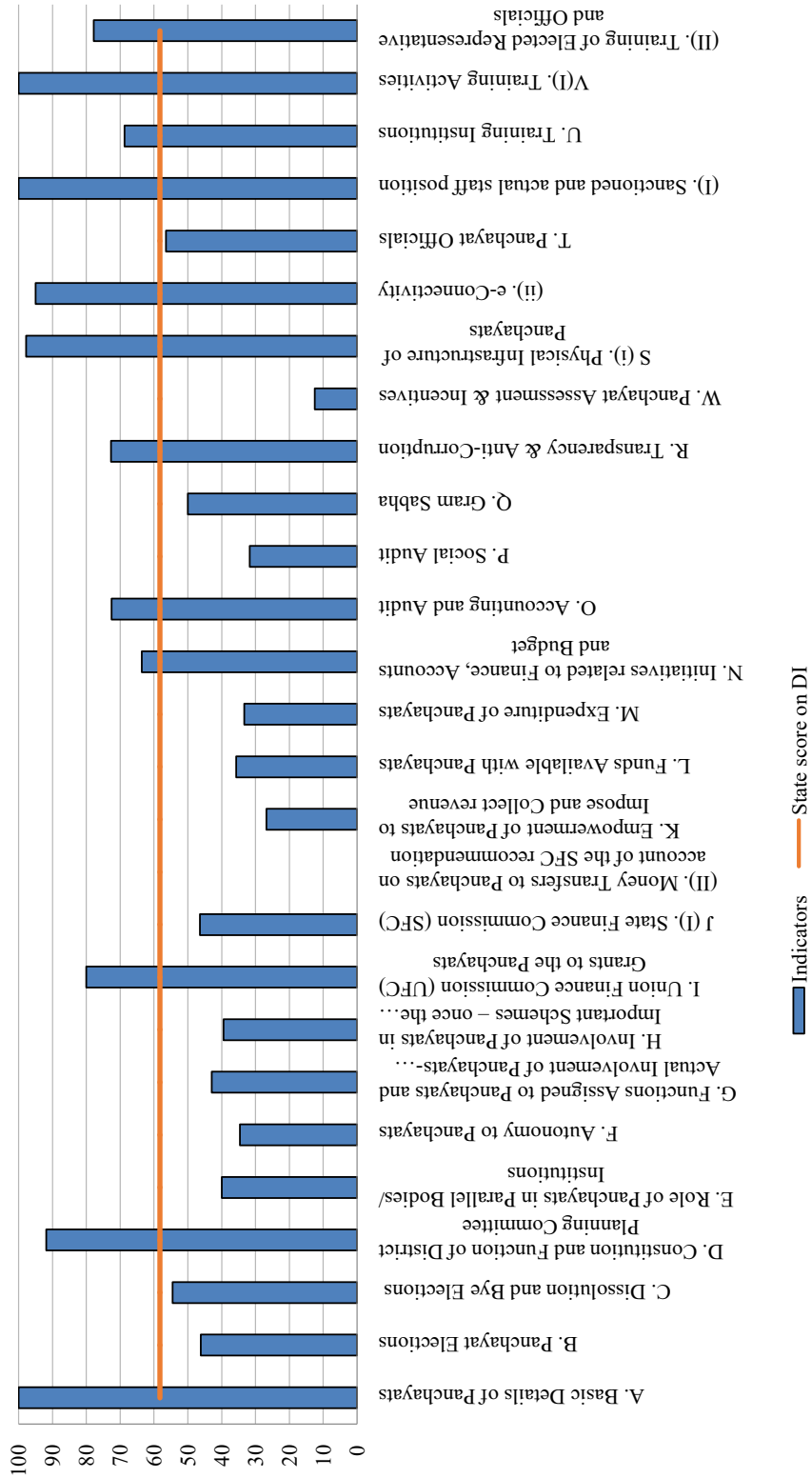
Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Gujarat	Maximum Score	High Scoring State(s)
Framework	61.7	83.6	Kerala	A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	46.2	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	54.6	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	91.8	100.0	Kerala, Rajasthan
Functions	41.2	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	40.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	34.6	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	43.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	39.5	69.7	Tamil Nadu
Finances	41.6	70.7	Karnataka	I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	80.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	46.4	100.0	Kerala
				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	26.8	92.7	Karnataka
				L. Funds available with <i>Panchayats</i>	35.7	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	63.6	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Gujarat	Maximum Score	High Scoring State(s)
Accountability	47.9	81.3	Karnataka	O. Accounting and Audit	72.6	94.1	Uttar Pradesh
				P. Social Audit	31.7	92.7	Karnataka
				Q. Gram Sabha	50.0	91.7	Karnataka
				R. Transparency & Anti-corruption	72.7	90.9	Chhattisgarh, Kerala, Maharashtra
				W. Panchayat Assessment & Incentives	12.5	93.8	Kerala
Functionaries	90.9	90.9	Gujarat	S (i). Physical Infrastructure of Panchayats	97.8	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	95.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	56.5	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	84.0	86.2	Telangana	U. Training Institutions	68.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	100.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	77.8	85.2	Goa, Himachal Pradesh
Total Score					58.3	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.7: Devolution to Panchayats in Gujarat on Indicators

Devolution to Panchayats in Gujarat on Indicators



11.2.8: A Report on Haryana

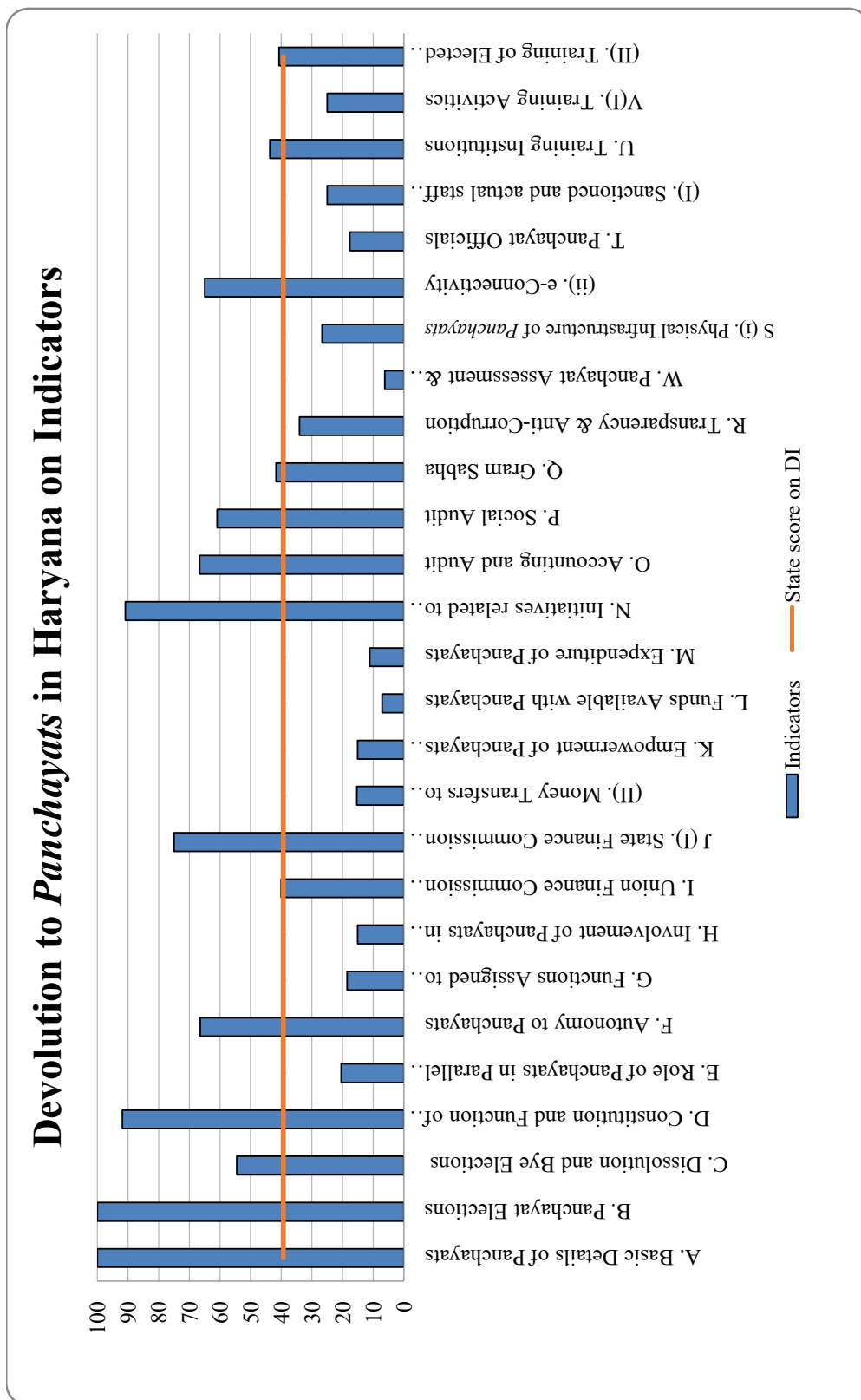
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Haryana	Maximum Score	High Scoring State(s)
Framework	73.3	83.6	Kerala	A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	100.0	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	54.6	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	91.8	100.0	Kerala, Rajasthan
Functions	16.8	60.2	Tamil Nadu	E. Role of Panchayats in Parallel Bodies/ Institutions	20.5	93.0	Kerala
				F. Autonomy to Panchayats	66.5	77.8	Rajasthan
				G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	18.5	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	15.1	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	40.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	75.0	100.0	Kerala
Finances	40.4	70.7	Karnataka	(II). Money Transfers to Panchayats on account of the SFC recommendations	15.4	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of Panchayats to Impose and collect revenue	15.1	92.7	Karnataka
				L. Funds available with Panchayats	7.1	64.3	Kerala
				M. Expenditure of Panchayats	11.1	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Haryana	Maximum Score	High Scoring State(s)
Accountability	41.9	81.3	Karnataka	O. Accounting and Audit	66.7	94.1	Uttar Pradesh
				P. Social Audit	61.0	92.7	Karnataka
				Q. <i>Gram Sabha</i>	41.7	91.7	Karnataka
				R. Transparency & Anti-corruption	34.1	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries	38.5	90.9	Gujarat	W. <i>Panchayat</i> Assessment & Incentives	6.3	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	26.7	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	65.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. <i>Panchayat</i> Officials	17.7	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	25.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	43.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	35.4	86.2	Telangana	V(I). Training Activities	25.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	40.7	85.2	Goa, Himachal Pradesh
				Total Score	39.3	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.8: Devolution to Panchayats in Haryana on Indicators



11.2.9: A Report on Himachal Pradesh

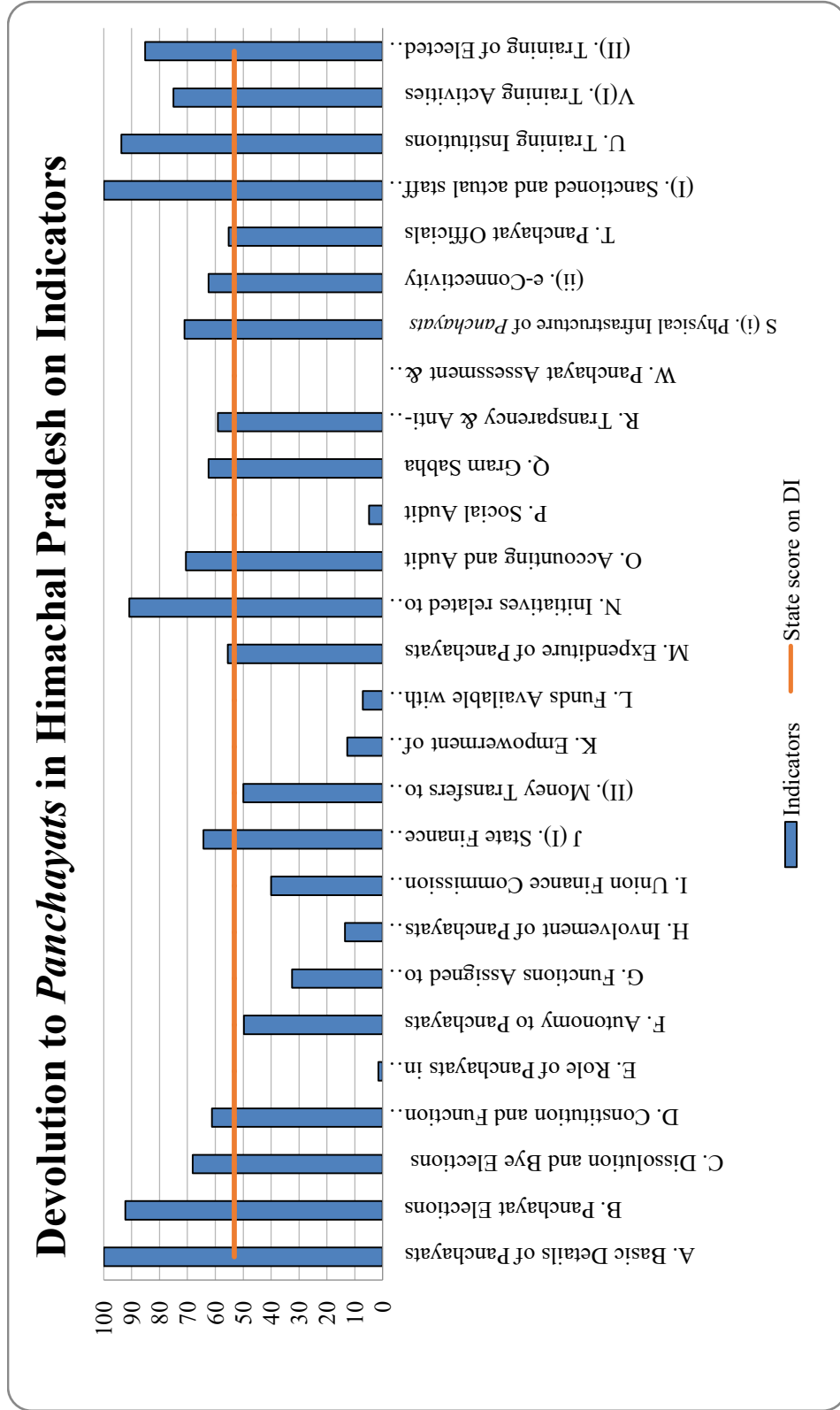
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Himachal Pradesh	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	92.3	100.0	Haryana, Kerala, Maharashtra
	62.2	83.6	Kerala	C. Dissolution and Bye Elections	68.2	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	61.2	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	1.5	93.0	Kerala
				F. Autonomy to Panchayats	49.7	77.8	Rajasthan
				G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	32.5	72.0	Karnataka
	23.0	60.2	Tamil Nadu	H. Involvement of Panchayats in Important Schemes	13.5	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	40.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	64.3	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendations	50.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	48.4	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	12.7	92.7	Karnataka
				L. Funds Available with Panchayats	7.1	64.3	Kerala
				M. Expenditure of Panchayats	55.6	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Himachal Pradesh	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	70.6	94.1	Uttar Pradesh
				P. Social Audit	4.9	92.7	Karnataka
	39.4	81.3	Karnataka	Q. Gram Sabha	62.5	91.7	Karnataka
				R. Transparency & Anti-corruption	59.1	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries				W. Panchayat Assessment & Incentives	0.0	93.8	Kerala
				S(i). Physical Infrastructure of Panchayats	71.1	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	62.5	95.0	Chhattisgarh, Gujarat, Telangana
	70.1	90.9	Gujarat	T. Panchayat Officials	55.3	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	93.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	83.7	86.2	Telangana	V(I). Training Activities	75.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	85.2	85.2	Goa, Himachal Pradesh
Total Score					53.2	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.9: Devolution to Panchayats in Himachal Pradesh on Indicators



11.2.10: A Report on Jharkhand

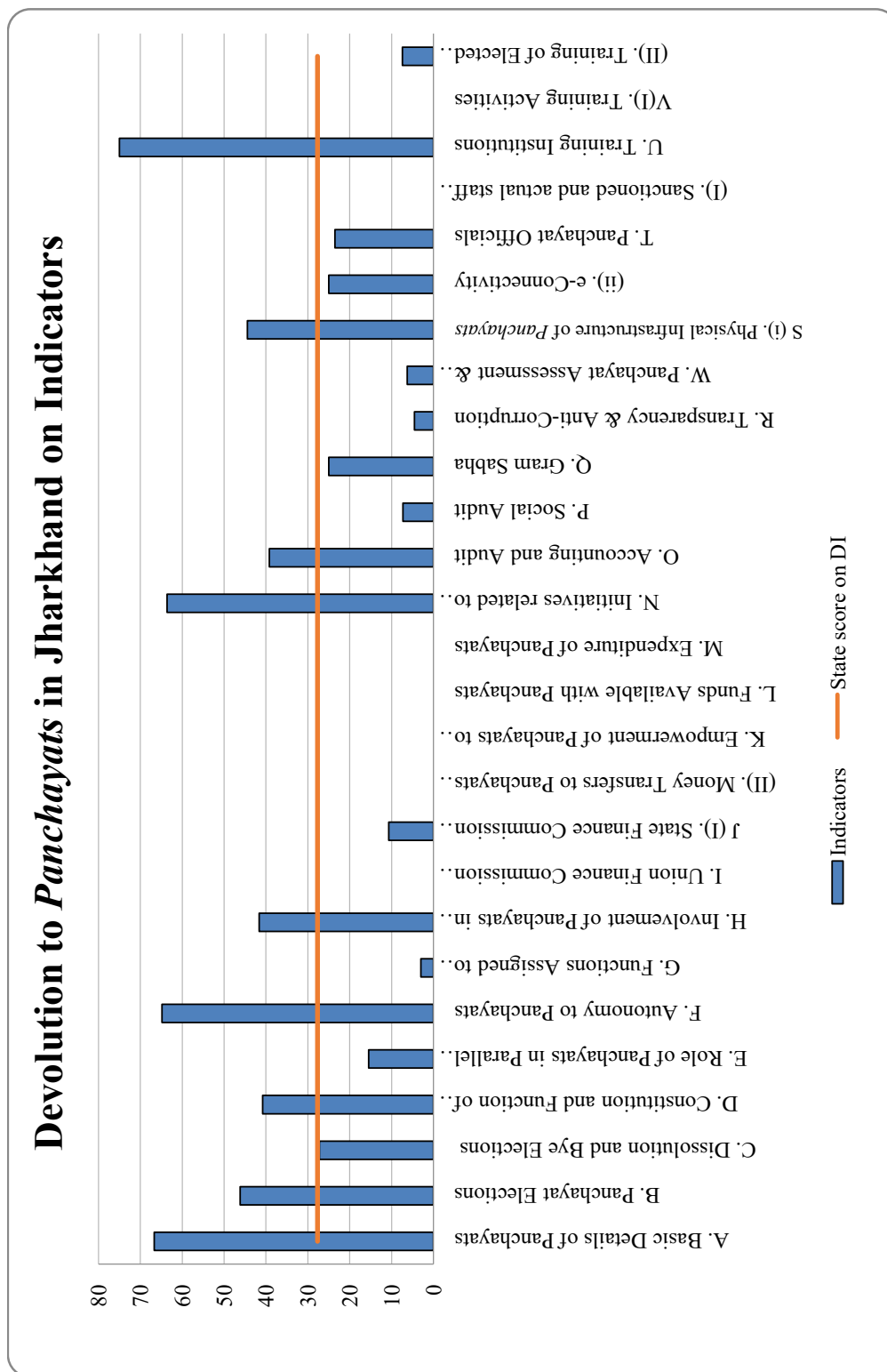
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Jharkhand	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	66.7	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	46.2	100.0	Haryana, Kerala, Maharashtra
	44.2	83.6	Kerala	C. Dissolution and Bye Elections	27.3	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	40.8	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	15.5	93.0	Kerala
				F. Autonomy to Panchayats	64.9	77.8	Rajasthan
	22.3	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	3.0	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	41.6	69.7	Tamil Nadu
Finances				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	10.7	100.0	Kerala
				(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	14.3	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	0.0	92.7	Karnataka
				L. Funds Available with Panchayats	0.0	64.3	Kerala
				M. Expenditure of Panchayats	0.0	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	63.6	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Jharkhand	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	39.2	94.1	Uttar Pradesh
				P. Social Audit	7.3	92.7	Karnataka
	16.5	81.3	Karnataka	Q. Gram Sabha	25.0	91.7	Karnataka
Functionaries				R. Transparency & Anti-corruption	4.6	90.9	Chhattisgarh, Kerala, Maharashtra
				W. Panchayat Assessment & Incentives	6.3	93.8	Kerala
				S (i). Physical Infrastructure of Panchayats	44.4	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	25.0	95.0	Chhattisgarh, Gujarat, Telangana
	27.8	90.9	Gujarat	T. Panchayat Officials	23.5	100.0	Karnataka, Kerala
Capacity Building				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	75.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	24.7	86.2	Telangana	V(I). Training Activities	0.0	100.0	Gujarat
Total Score				(II). Training of Elected Representative and Officials	7.4	85.2	Goa, Himachal Pradesh
					27.7	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.10: Devolution to Panchayats in Jharkhand on Indicators



11.2.11: A Report on Karnataka

Table: Status of Devolution to Panchayats based on identified Indicators

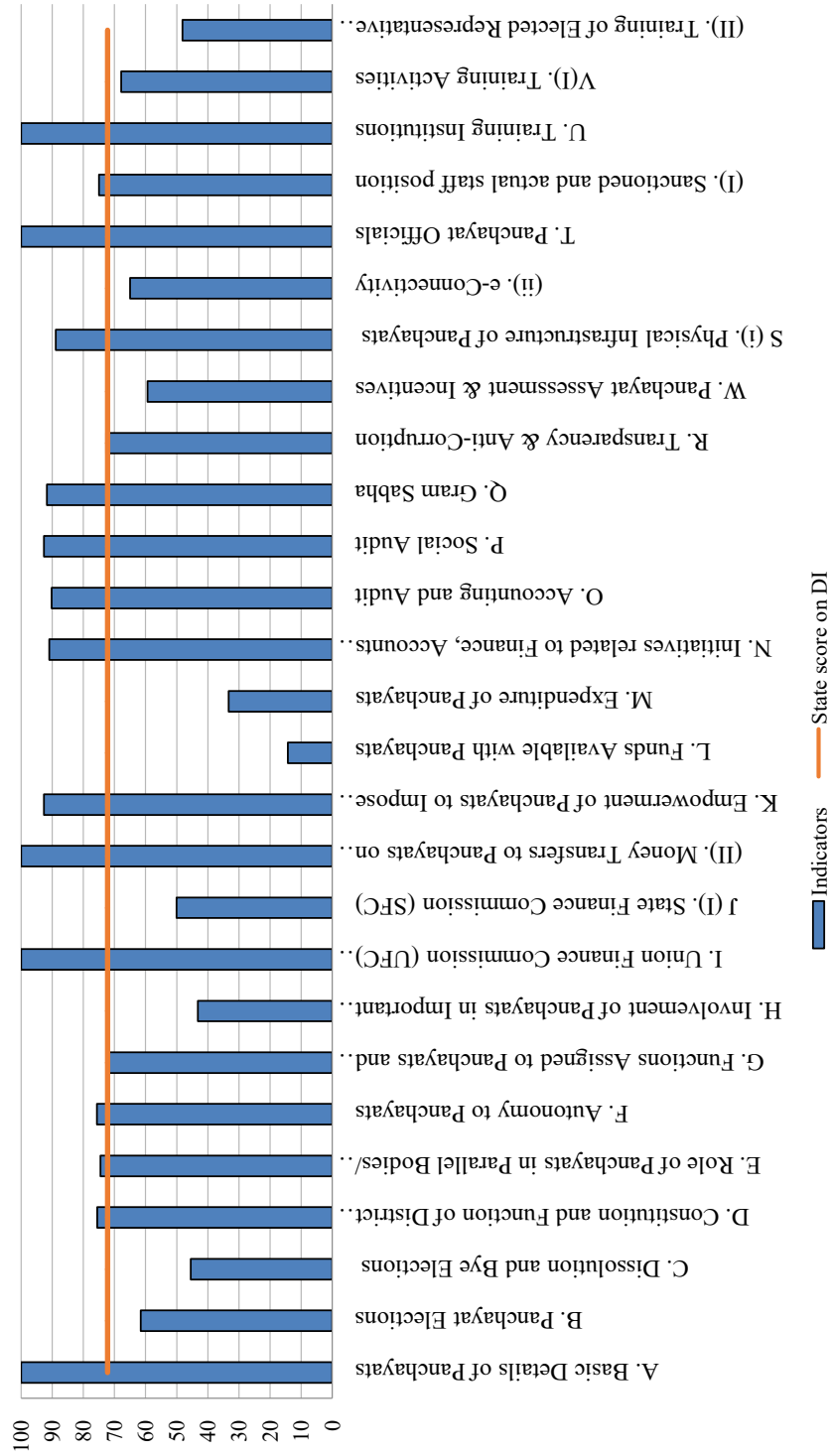
Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Karnataka	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	61.5	100.0	Haryana, Kerala, Maharashtra
	74.4	83.6	Kerala	C. Dissolution and Bye Elections	45.5	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	75.5	100.0	Kerala, Rajasthan
Functions				E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	74.5	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	75.7	77.8	Rajasthan
	57.6	60.2	Tamil Nadu	G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	72.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	43.2	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	100.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	50.0	100.0	Kerala
Finances				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	100.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	70.7	70.7	Karnataka	K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	92.7	92.7	Karnataka
				L. Funds available with <i>Panchayats</i>	14.3	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Karnataka	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	90.2	94.1	Uttar Pradesh
				P. Social Audit	92.7	92.7	Karnataka
	81.3	81.3	Karnataka	Q. <i>Gram Sabha</i>	91.7	91.7	Karnataka
				R. Transparency & Anti-corruption	72.7	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	59.4	93.8	Kerala
Functionaries				S (i). Physical Infrastructure of <i>Panchayats</i>	88.9	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	65.0	95.0	Chhattisgarh, Gujarat, Telangana
	80.1	90.9	Gujarat	T. <i>Panchayat</i> Officials	100.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	75.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	71.6	86.2	Telangana	V(I). Training Activities	67.9	100.0	Gujarat
				(II). Training of Elected Representative and Officials	48.2	85.2	Goa, Himachal Pradesh
Total Score					72.2	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey e-Gramswaraj website and MoPR reports.

Figure 11.2.11: Devolution to Panchayats in Karnataka on Indicators

Devolution to Panchayats in Karnataka on Indicators



11.2.12: A Report on Kerala

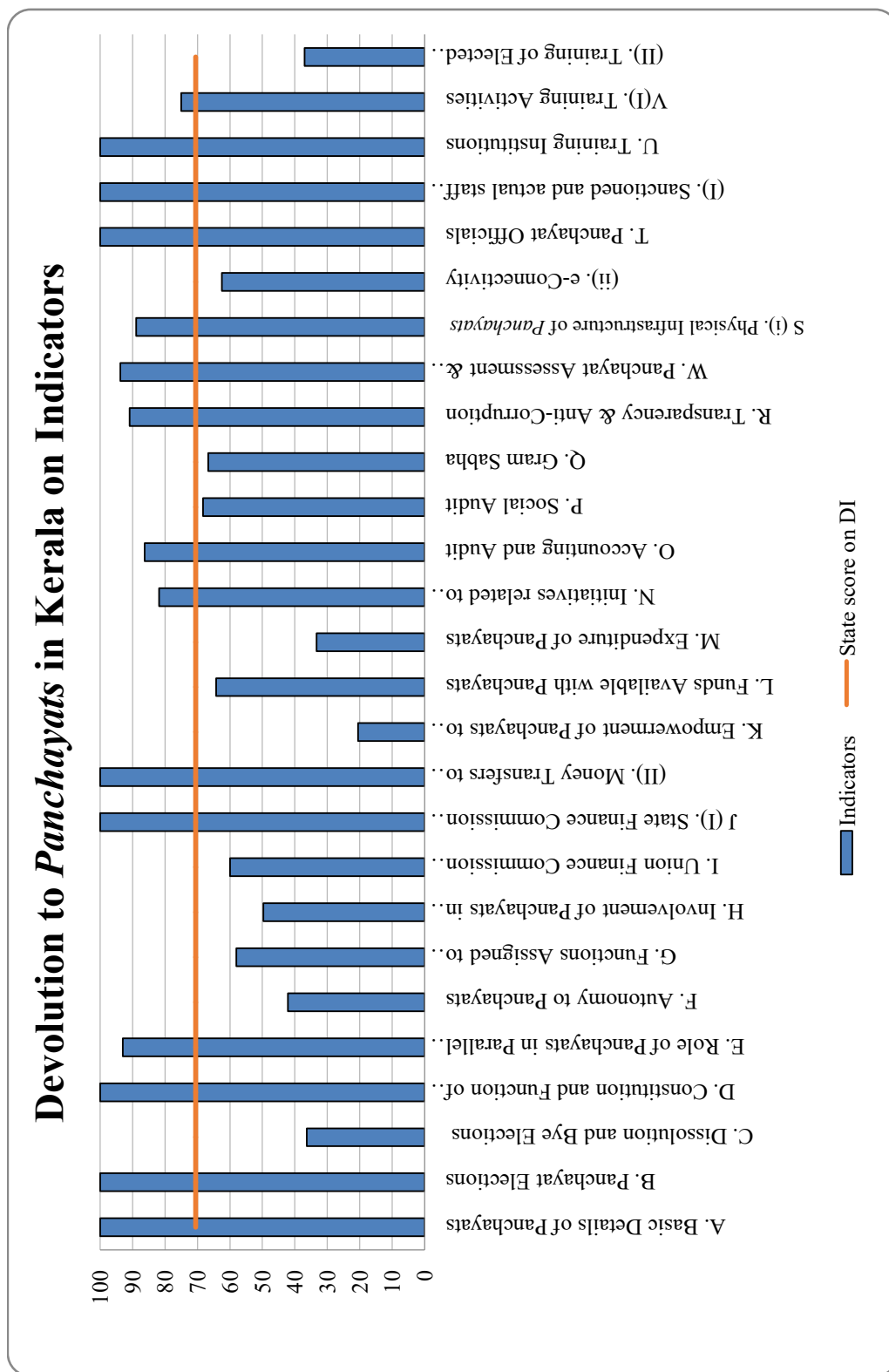
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Kerala	Maximum Score	High Scoring State(s)
Framework	83.6	83.6	Kerala	A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	100.0	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	36.4	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	100.0	100.0	Kerala, Rajasthan
Functions	53.9	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	93.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	42.2	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	58.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	49.7	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	60.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J(I). State Finance Commission (SFC)	100.0	100.0	Kerala
				J(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	100.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	20.5	92.7	Karnataka
Finances	62.9	70.7	Karnataka	L. Funds available with <i>Panchayats</i>	64.3	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	81.8	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Kerala	Maximum Score	High Scoring State(s)
Accountability	81.2	81.3	Karnataka	O. Accounting and Audit	86.3	94.1	Uttar Pradesh
				P. Social Audit	68.3	92.7	Karnataka
				Q. <i>Gram Sabha</i>	66.7	91.7	Karnataka
Functionaries	83.0	90.9	Gujarat	R. Transparency & Anti-corruption	90.9	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	93.8	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	88.9	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	62.5	95.0	Chhattisgarh, Gujarat, Telangana
				T. <i>Panchayat</i> Officials	100.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	71.1	86.2	Telangana	U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	75.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	37.0	85.2	Goa, Himachal Pradesh
Total Score					70.6	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.12: Devolution to Panchayats in Kerala on Indicators



11.2.13: A Report on Madhya Pradesh

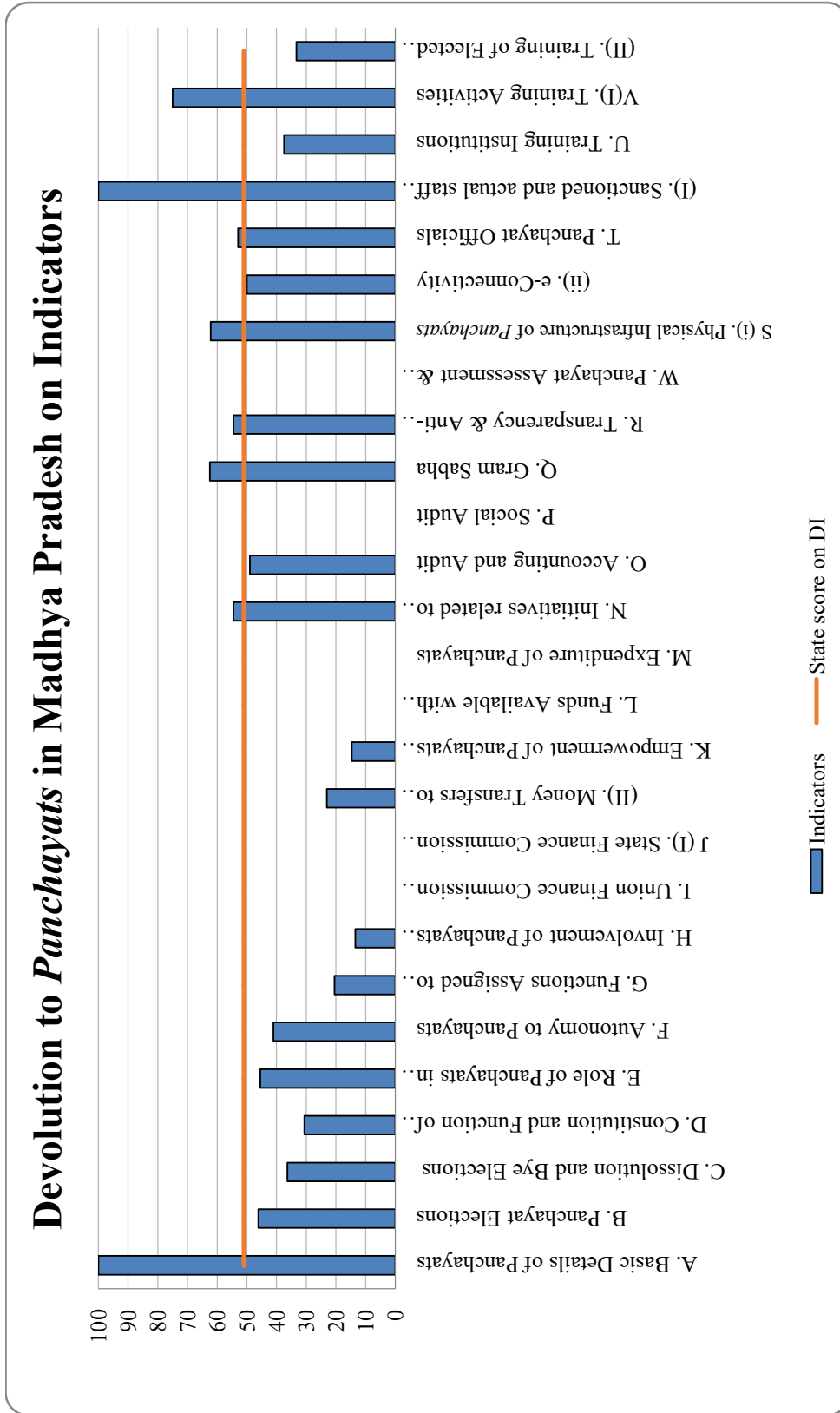
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Madhya Pradesh	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	46.2	100.0	Haryana, Kerala, Maharashtra
	70.0	83.6	Kerala	C. Dissolution and Bye Elections	36.4	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	30.6	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	45.5	93.0	Kerala
				F. Autonomy to Panchayats	41.1	77.8	Rajasthan
	39.5	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	20.5	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	13.5	69.7	Tamil Nadu
Finances				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J(I). State Finance Commission (SFC)	0.0	100.0	Kerala
				(II). Money Transfers to Panchayats on account of the SFC recommendations	23.1	100.0	Karnataka, Kerala, Rajasthan, Telangana
	42.3	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	14.6	92.7	Karnataka
			L. Funds available with Panchayats	0.0	64.3	Kerala	
			M. Expenditure of Panchayats	0.0	100.0	Maharashtra	
			N. Initiatives related to Finance, Accounts and Budget	54.6	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Madhya Pradesh	Maximum Score	High Scoring State(s)
Accountability	36.6	81.3	Karnataka	O. Accounting and Audit	49.0	94.1	Uttar Pradesh
				P. Social Audit	0.0	92.7	Karnataka
				Q. Gram Sabha	62.5	91.7	Karnataka
				R. Transparency & Anti-corruption	54.6	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries	62.2	90.9	Gujarat	W. Panchayat Assessment & Incentives	0.0	93.8	Kerala
				S (i). Physical Infrastructure of Panchayats	62.2	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	50.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	52.9	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	37.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	70.0	86.2	Telangana	V(I). Training Activities	75.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	33.3	85.2	Goa, Himachal Pradesh
Total Score					50.9	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.13: Devolution to Panchayats in Madhya Pradesh on Indicators



11.2.14: A Report on Maharashtra

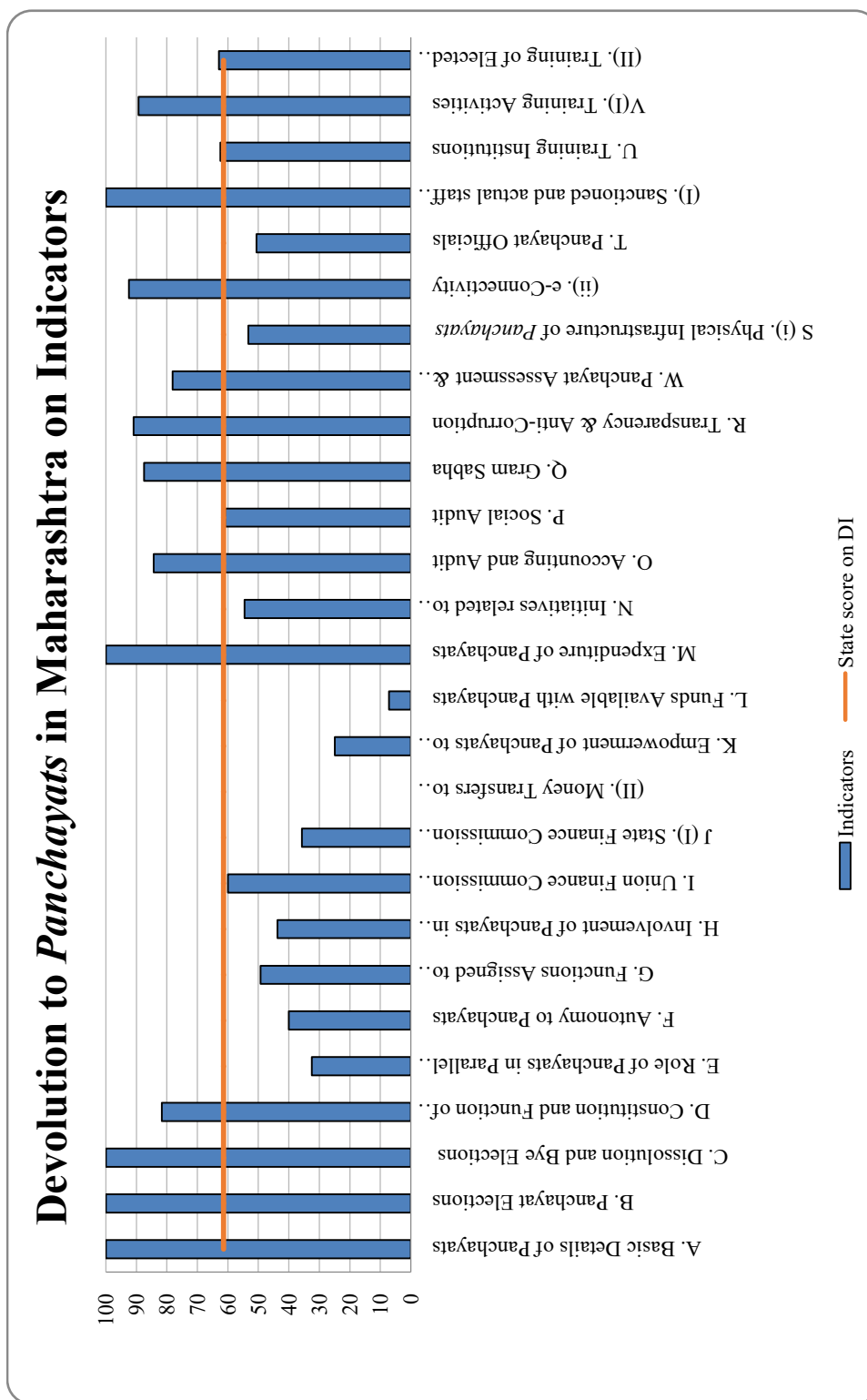
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Maharashtra	Maximum Score	High Scoring State(s)	
Framework				A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura	
				B. State Election Commission	100.0	100.0	Haryana, Kerala, Maharashtra	
		74.7	83.6	Kerala	C. Dissolution and Bye Elections	100.0	100.0	Maharashtra, Uttarakhand
					D. Functioning of District Planning Committee	81.6	100.0	Kerala, Rajasthan
					E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	32.5	93.0	Kerala
					F. Autonomy to <i>Panchayats</i>	40.0	77.8	Rajasthan
					G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	49.3	72.0	Karnataka
Functions	46.5	60.2	Tamil Nadu	H. Involvement of <i>Panchayats</i> in Important Schemes	43.8	69.7	Tamil Nadu	
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	60.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh	
Finances	43.0	70.7	Karnataka	J (I). State Finance Commission (SFC)	35.7	100.0	Kerala	
				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana	
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	24.9	92.7	Karnataka	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Maharashtra	Maximum Score	High Scoring State(s)	
Accountability				L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala	
				M. Expenditure of <i>Panchayats</i>	100.0	100.0	Maharashtra	
				N. Initiatives related to Finance, Accounts and Budget	54.6	100.0	Uttar Pradesh	
				O. Accounting and Audit	84.3	94.1	Uttar Pradesh	
				P. Social Audit	61.0	92.7	Karnataka	
		80.4	81.3	Karnataka	Q. <i>Gram Sabha</i>	87.5	91.7	Karnataka
					R. Transparency & Anti-corruption	90.9	90.9	Chhattisgarh, Kerala, Maharashtra
					W. <i>Panchayat</i> Assessment & Incentives	78.1	93.8	Kerala
					S (i). Physical Infrastructure of <i>Panchayats</i>	53.3	97.8	Gujarat, West Bengal
Functionaries				(ii). e-Connectivity	92.5	95.0	Chhattisgarh, Gujarat, Telangana	
		73.6	90.9	Gujarat	T. <i>Panchayat</i> Officials	50.6	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh	
Capacity Building				U. Training Institutions	62.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir	
		73.4	86.2	Telangana	V(I). Training Activities	89.3	100.0	Gujarat
					(II). Training of Elected Representative and Officials	63.0	85.2	Goa, Himachal Pradesh
Total Score					61.4	72.2	Karnataka	

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.14: Devolution to Panchayats in Maharashtra on Indicators



11.2.15: A Report on Manipur

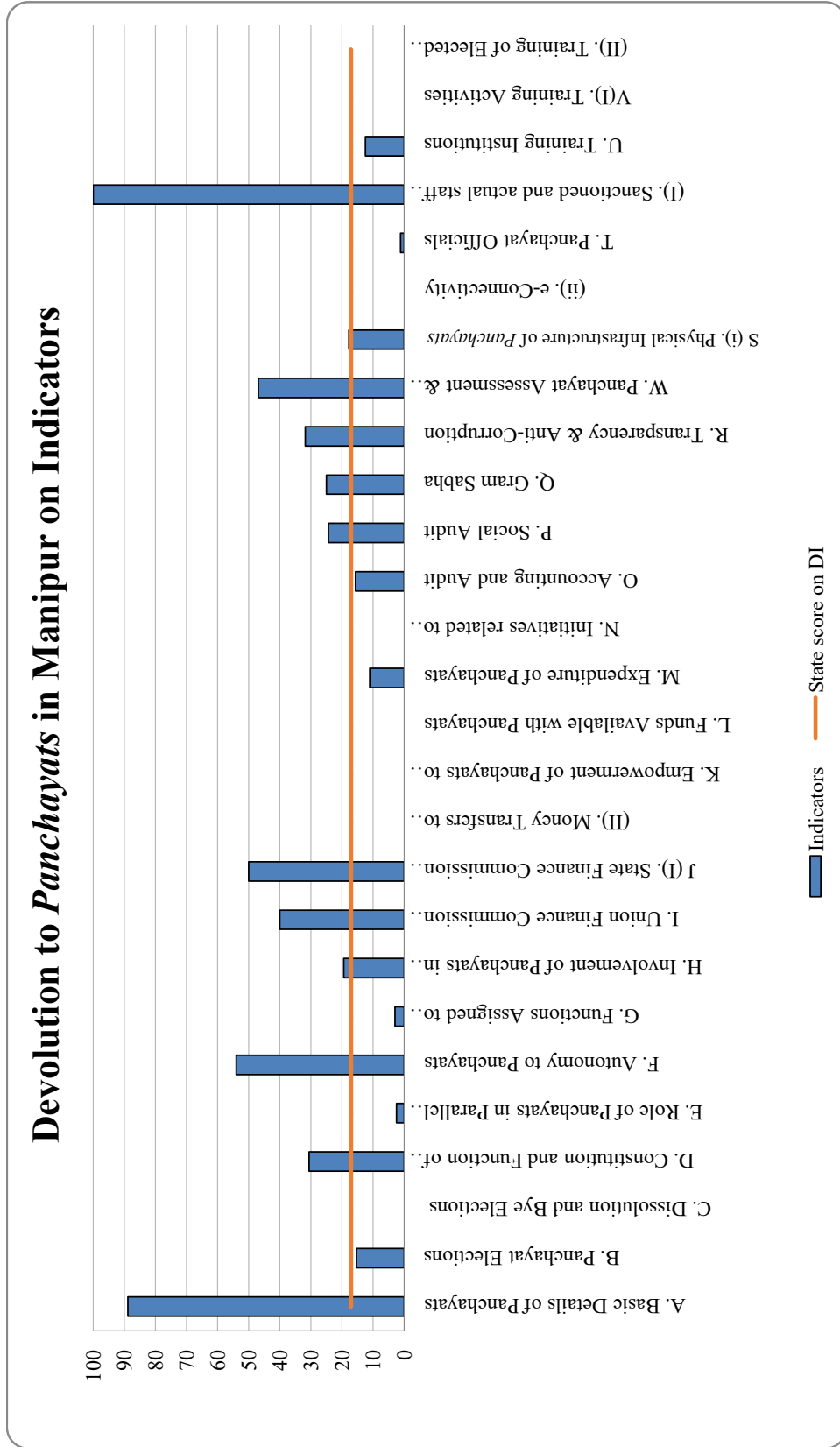
Table: Status of Devolution to Panchayats based on Identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Manipur	Maximum Score	High Scoring State(s)
Framework	34.1	83.6	Kerala	A. Election and Affirmative Action	88.9	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	15.4	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	0.0	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	30.6	100.0	Kerala, Rajasthan
Functions	11.2	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	2.5	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	54.1	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	3.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	19.5	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	40.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	50.0	100.0	Kerala
Finances	13.2	70.7	Karnataka	(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	0.0	92.7	Karnataka
				L. Funds Available with <i>Panchayats</i>	0.0	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	11.1	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	0.0	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Manipur	Maximum Score	High Scoring State(s)
Accountability	28.8	81.3	Karnataka	O. Accounting and Audit	15.7	94.1	Uttar Pradesh
				P. Social Audit	24.4	92.7	Karnataka
				Q. Gram Sabha	25.0	91.7	Karnataka
				R. Transparency & Anti-corruption	31.8	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries	21.4	90.9	Gujarat	W. Panchayat Assessment & Incentives	46.9	93.8	Kerala
				S (i). Physical Infrastructure of Panchayats	17.8	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	0.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	1.2	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	12.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	3.8	86.2	Telangana	V(I). Training Activities	0.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	0.0	85.2	Goa, Himachal Pradesh
Total Score					17.1	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports. Previous study data is used due to no response from the state.

Figure 11.2.15: Devolution to Panchayats in Manipur on Indicators



11.2.16: A Report on Odisha

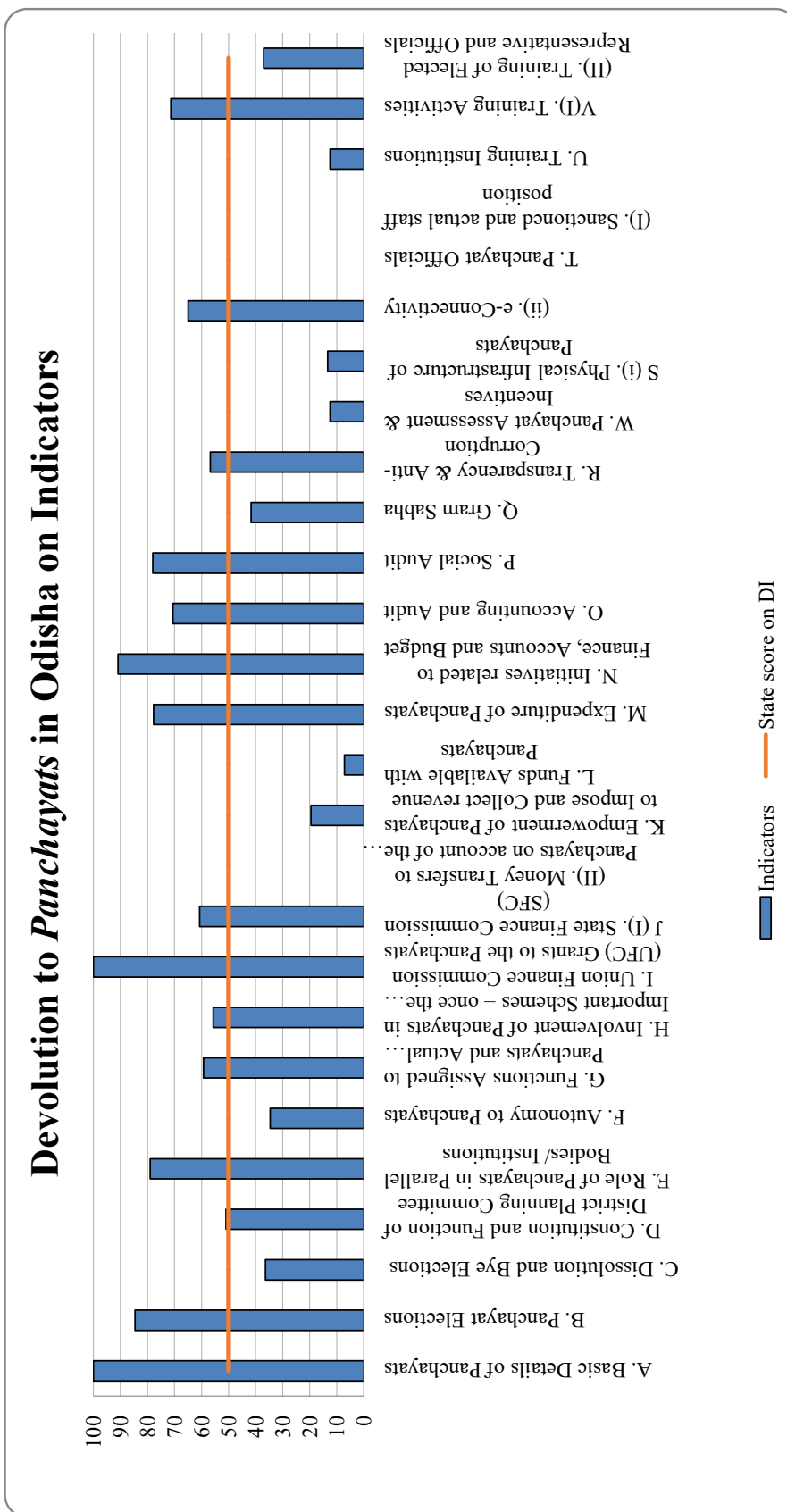
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Odisha	Maximum Score	High Scoring State(s)
Framework	69.2	83.6	Kerala	A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	84.6	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	36.4	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	51.0	100.0	Kerala, Rajasthan
Functions	56.2	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	79.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	34.6	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	57.5	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	55.7	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	100.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (1). State Finance Commission (SFC) (II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	60.7	100.0	Kerala
Finances	53.6	70.7	Karnataka	K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	19.5	92.7	Karnataka
				L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	77.8	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Odisha	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	70.6	94.1	Uttar Pradesh
				P. Social Audit	78.1	92.7	Karnataka
	51.9	81.3	Karnataka	Q. <i>Gram Sabha</i>	41.7	91.7	Karnataka
				R. Transparency & Anti-corruption	56.8	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	12.5	93.8	Kerala
Functionaries				S (i). Physical Infrastructure of <i>Panchayats</i>	13.3	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	65.0	95.0	Chhattisgarh, Gujarat, Telangana
	27.4	90.9	Gujarat	T. <i>Panchayat</i> Officials	0.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	12.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	43.4	86.2	Telangana	V(I). Training Activities	71.4	100.0	Gujarat
				(II). Training of Elected Representative and Officials	37.0	85.2	Goa, Himachal Pradesh
Total Score					50.0	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.16: Devolution to Panchayats in Odisha on Indicators



11.2.17: A Report on Punjab

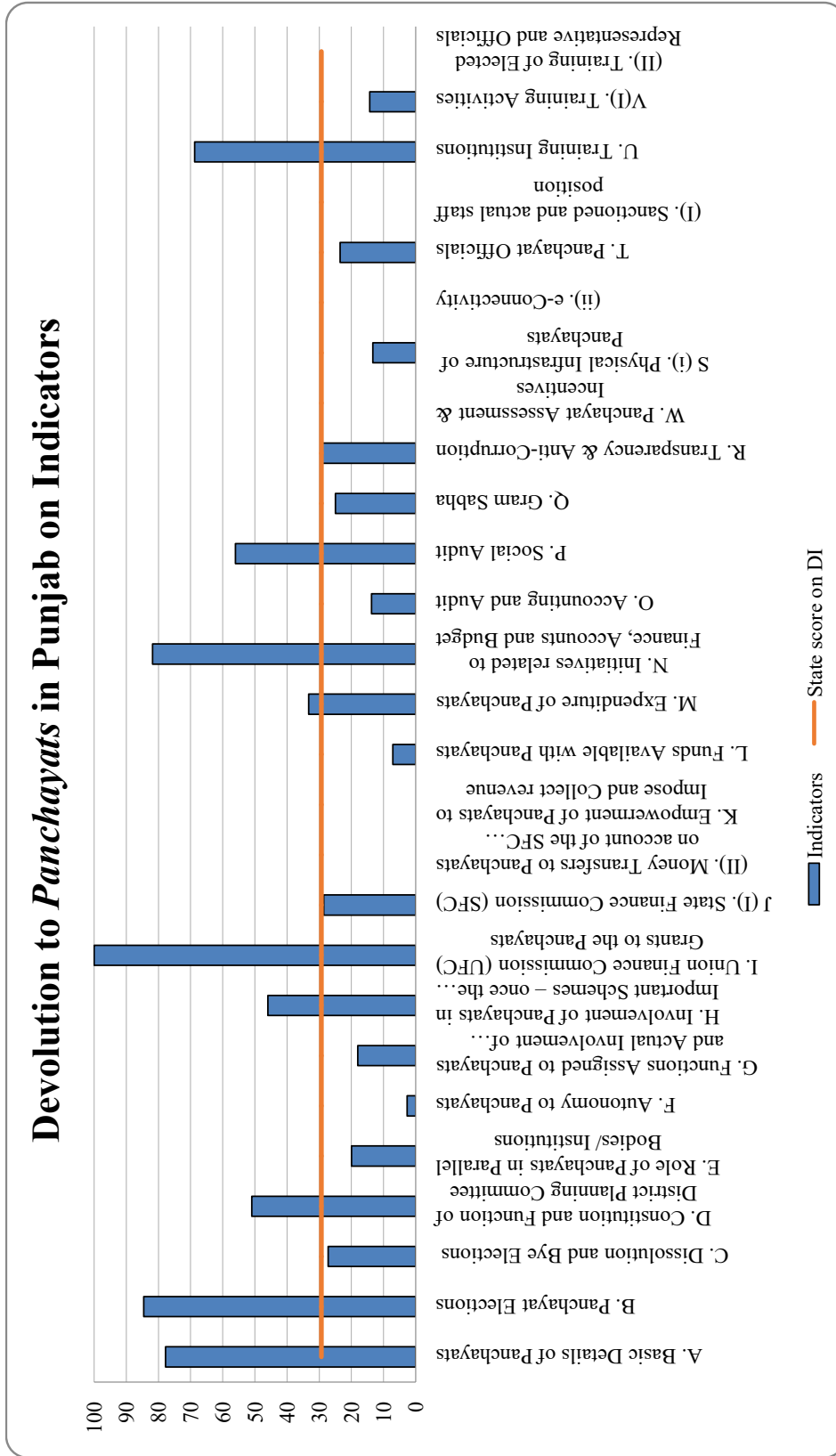
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Punjab	Maximum Score	High Scoring State(s)
Framework	47.3	83.6	Kerala	A. Election and Affirmative Action	77.8	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	84.6	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	27.3	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	51.0	100.0	Kerala, Rajasthan
Functions	32.0	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	20.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	2.7	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i> .	18.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	46.0	69.7	Tamil Nadu
Finances	36.4	70.7	Karnataka	I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	100.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	28.6	100.0	Kerala
				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	0.0	92.7	Karnataka
				L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
N. Initiatives related to Finance, Accounts and Budget	81.8	100.0	Uttar Pradesh				

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Punjab	Maximum Score	High Scoring State(s)
Accountability	24.9	81.3	Karnataka	O. Accounting and Audit	13.7	94.1	Uttar Pradesh
				P. Social Audit	56.1	92.7	Karnataka
				Q. Gram Sabha	25.0	91.7	Karnataka
				R. Transparency & Anti-corruption	29.6	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries	8.2	90.9	Gujarat	W. Panchayat Assessment & Incentives	0.0	93.8	Kerala
				S (i). Physical Infrastructure of Panchayats	13.3	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	0.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	23.5	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	68.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	26.3	86.2	Telangana	V(I). Training Activities	14.3	100.0	Gujarat
				(II). Training of Elected Representative and Officials	0.0	85.2	Goa, Himachal Pradesh
Total Score					29.3	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.17: Devolution to Panchayats in Punjab on Indicators



11.2.18: A Report on Rajasthan

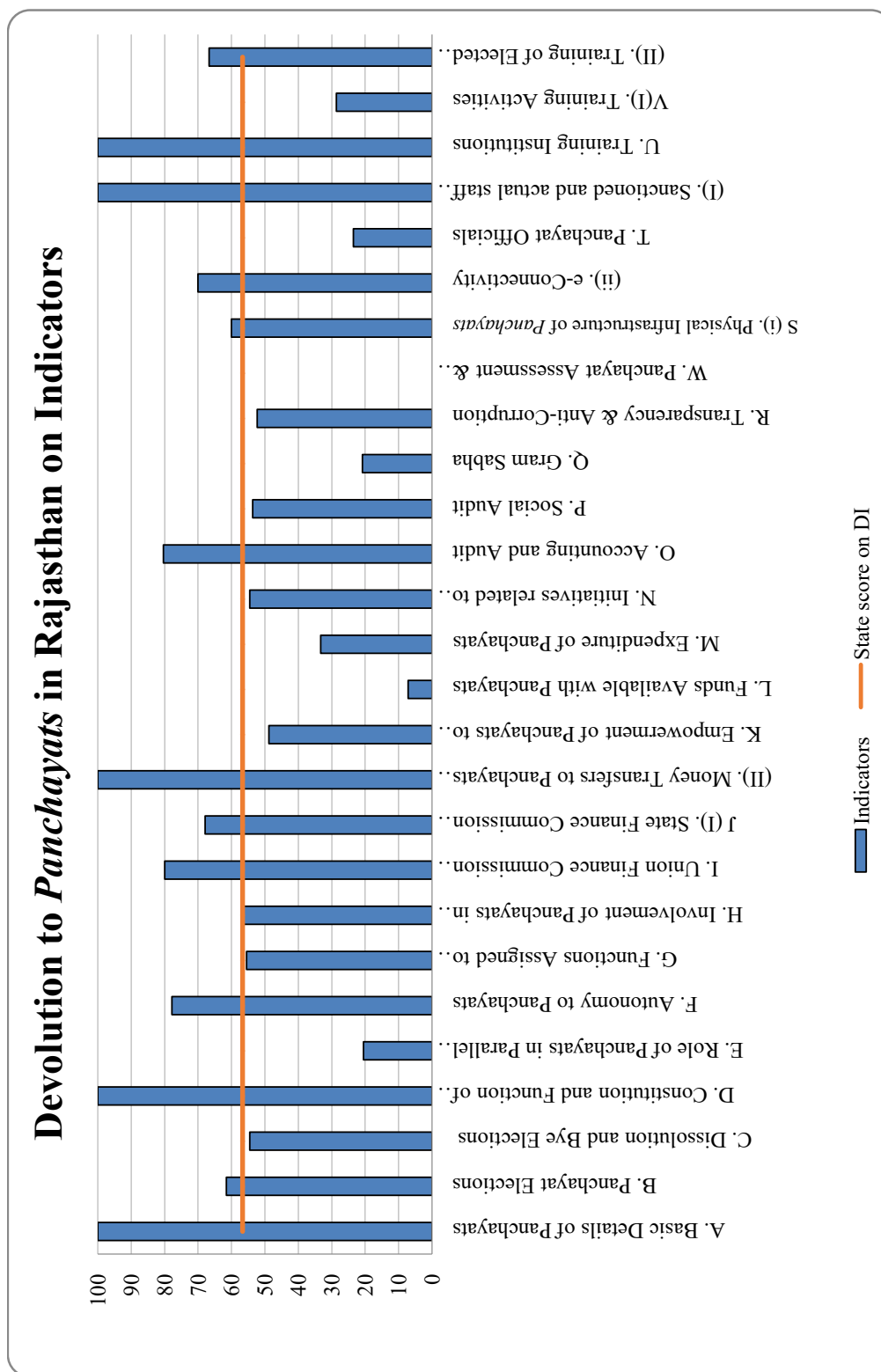
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Rajasthan	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	61.5	100.0	Haryana, Kerala, Maharashtra
		68.5	83.6	Kerala	54.6	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	100.0	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	20.5	93.0	Kerala
				F. Autonomy to Panchayats	77.8	77.8	Rajasthan
				G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	55.5	72.0	Karnataka
		56.1	60.2	Tamil Nadu	56.8	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	80.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	67.9	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendation	100.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
		54.6	70.7	Karnataka	48.8	92.7	Karnataka
				K. Empowerment of Panchayats to Impose and collect revenue	7.1	64.3	Kerala
				L. Funds Available with Panchayats	33.3	100.0	Maharashtra
			M. Expenditure of Panchayats	54.6	100.0	Uttar Pradesh	
			N. Initiatives related to Finance, Accounts and Budget				

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Rajasthan	Maximum Score	High Scoring State(s)
Accountability	41.4	81.3	Karnataka	O. Accounting and Audit	80.4	94.1	Uttar Pradesh
				P. Social Audit	53.7	92.7	Karnataka
				Q. <i>Gram Sabha</i>	20.8	91.7	Karnataka
Functionaries	64.0	90.9	Gujarat	R. Transparency & Anti-corruption	52.3	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	0.0	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	60.0	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	70.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. <i>Panchayat</i> Officials	23.5	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	61.4	86.2	Telangana	U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	28.6	100.0	Gujarat
				(II). Training of Elected Representative and Officials	66.7	85.2	Goa, Himachal Pradesh
Total Score					56.7	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.18: Devolution to Panchayats in Rajasthan on Indicators



11.2.19: A Report on Sikkim

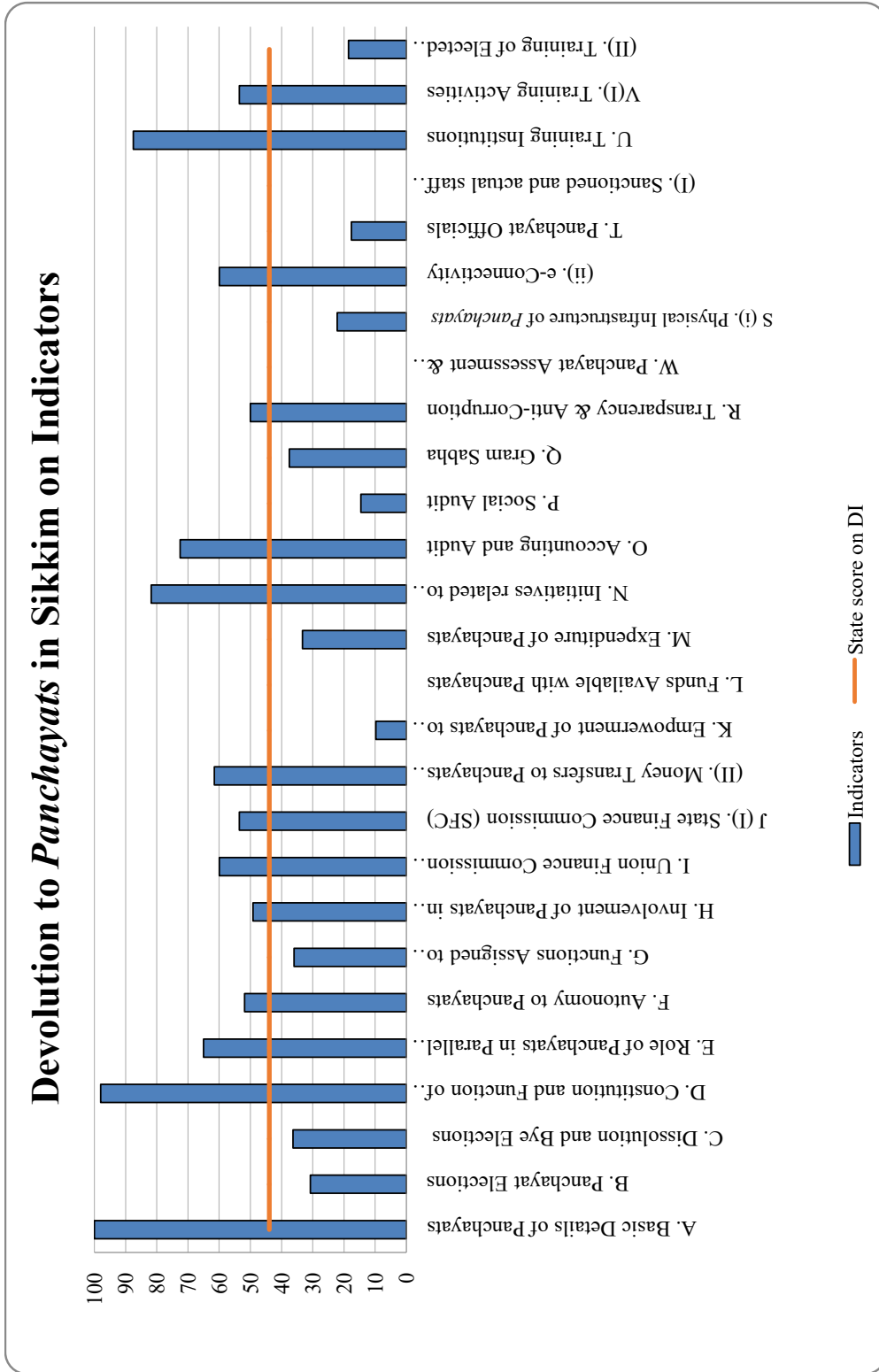
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Sikkim	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	61.5	100.0	Haryana, Kerala, Maharashtra
	58.3	83.6	Kerala	C. Dissolution and Bye Elections	27.3	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	71.4	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	14.0	93.0	Kerala
				F. Autonomy to Panchayats	64.9	77.8	Rajasthan
	42.6	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	36.0	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	49.2	69.7	Tamil Nadu
Finances				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	21.4	100.0	Kerala
	12.3	70.7	Karnataka	(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of Panchayats to Impose and Collect revenue	0.0	92.7	Karnataka
				L. Funds available with Panchayats	0.0	64.3	Kerala
				M. Expenditure of Panchayats	0.0	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	45.5	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Sikkim	Maximum Score	High Scoring State(s)
Accountability	10.6	81.3	Karnataka	O. Accounting and Audit	13.7	94.1	Uttar Pradesh
				P. Social Audit	9.8	92.7	Karnataka
				Q. Gram Sabha	25.0	91.7	Karnataka
				R. Transparency & Anti-corruption	4.6	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries	15.7	90.9	Gujarat	W. Panchayat Assessment & Incentives	0.0	93.8	Kerala
				S (i). Physical Infrastructure of Panchayats	22.2	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	22.5	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	0.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	25.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	34.5	86.2	Telangana	V(I). Training Activities	53.6	100.0	Gujarat
				(II). Training of Elected Representative and Officials	18.5	85.2	Goa, Himachal Pradesh
Total Score					43.91	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.19: Devolution to Panchayats in Sikkim on Indicators



11.2.20: A Report on Tamil Nadu

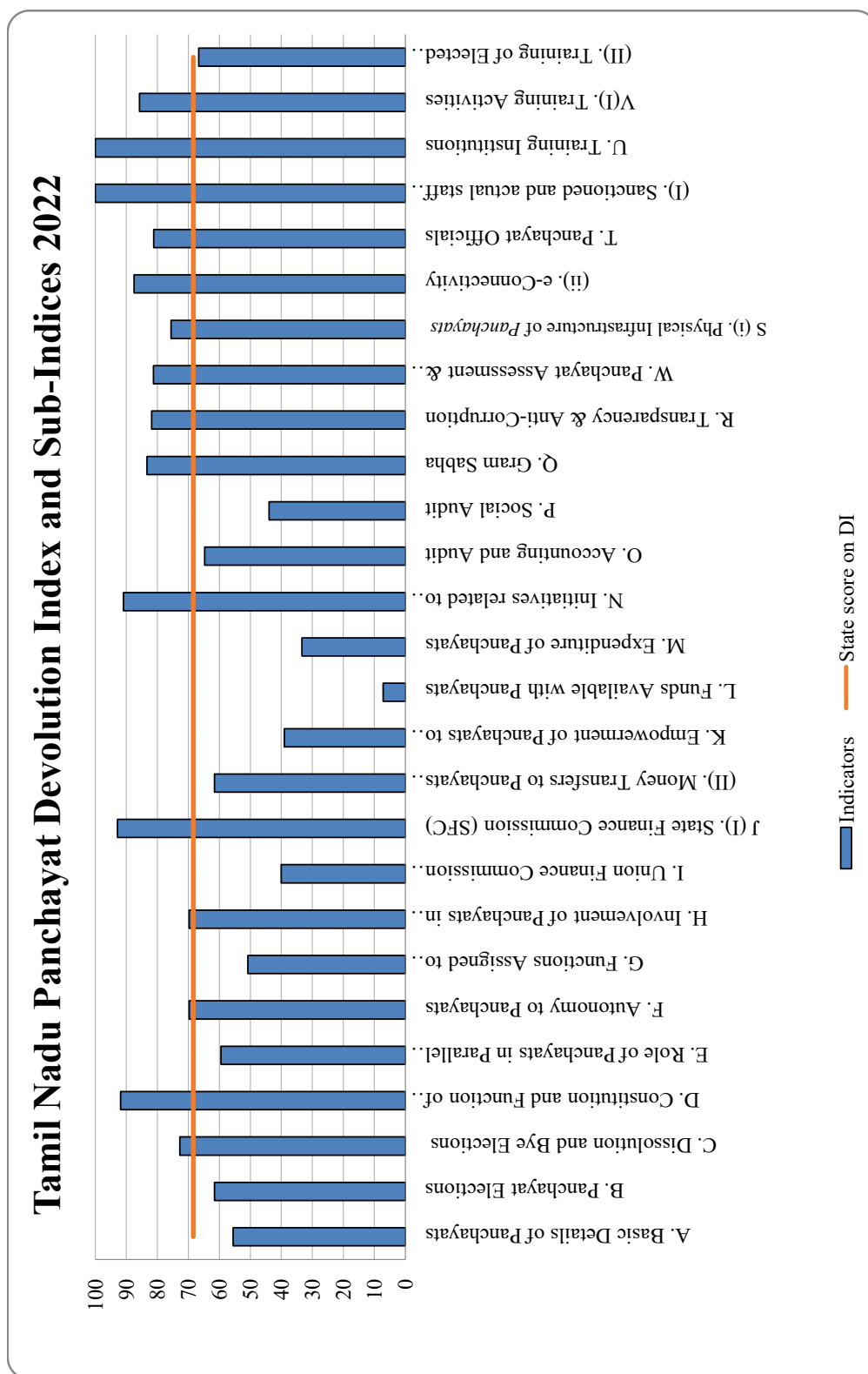
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Tamil Nadu	Maximum Score	High Scoring State(s)
Framework	66.8	83.6	Kerala	A. Election and Affirmative Action	55.6	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	61.5	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	72.7	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	91.8	100.0	Kerala, Rajasthan
Functions	60.2	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	59.5	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	69.7	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	50.8	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	69.7	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	40.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	92.9	100.0	Kerala
Finances	55.8	70.7	Karnataka	(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	61.5	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	39.0	92.7	Karnataka
				L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Tamil Nadu	Maximum Score	High Scoring State(s)
Accountability	71.0	81.3	Karnataka	O. Accounting and Audit	64.7	94.1	Uttar Pradesh
				P. Social Audit	43.9	92.7	Karnataka
				Q. <i>Gram Sabha</i>	83.3	91.7	Karnataka
Functionaries	84.3	90.9	Gujarat	R. Transparency & Anti-corruption	81.8	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	81.3	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	75.6	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	87.5	95.0	Chhattisgarh, Gujarat, Telangana
Capacity Building	84.3	86.2	Telangana	T. <i>Panchayat</i> Officials	81.2	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Total Score		68.4	Karnataka	V(I). Training Activities	85.7	100.0	Gujarat
				(II). Training of Elected Representative and Officials	66.7	85.2	Goa, Himachal Pradesh

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.20: Tamil Nadu Panchayat Devolution Index and Sub-Indices 2022



11.2.21: A Report on Telangana

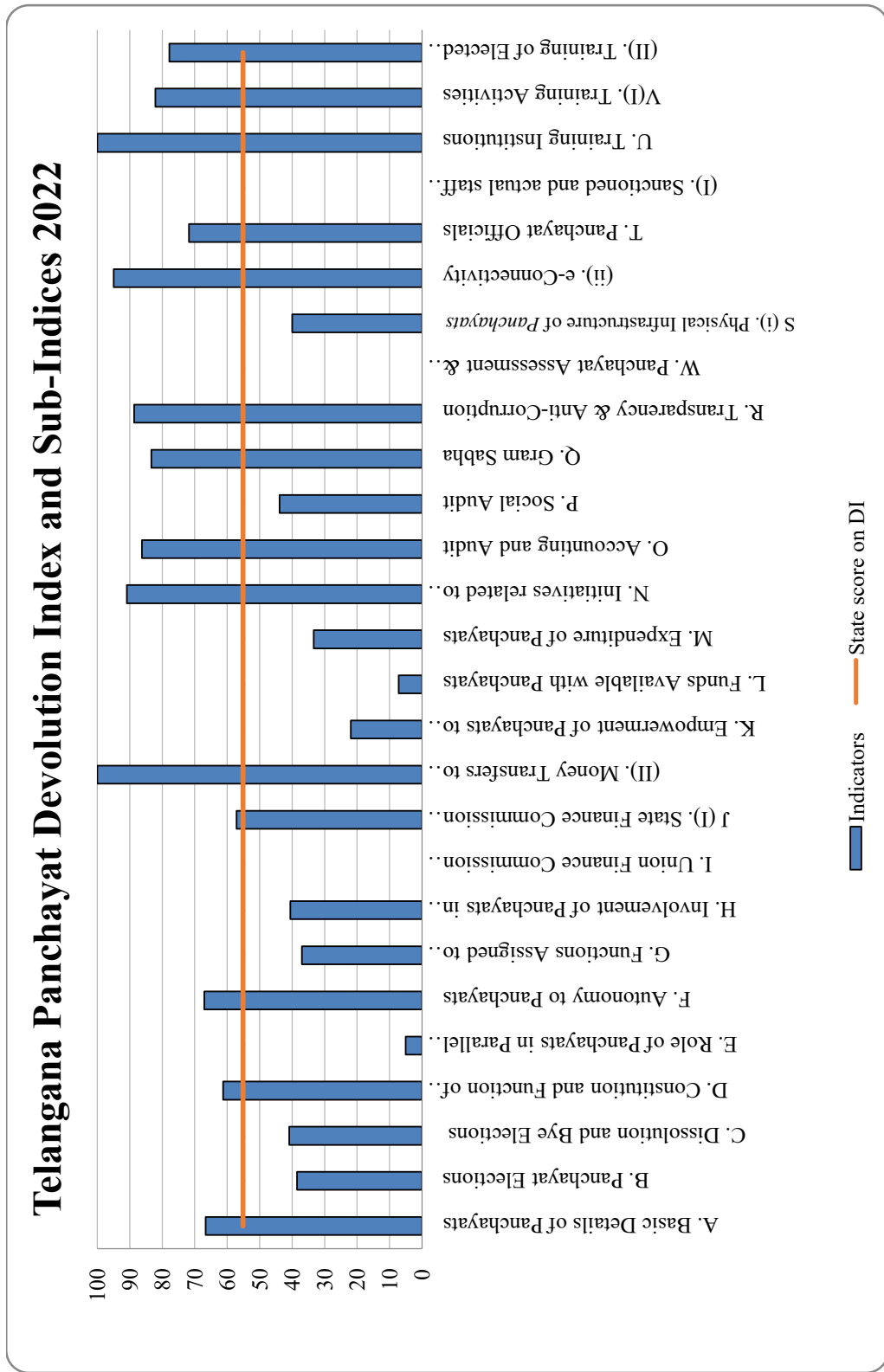
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Telangana	Maximum Score	High Scoring State(s)
Framework	45.4	83.6	Kerala	A. Election and Affirmative Action	66.7	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	38.5	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	40.9	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	61.2	100.0	Kerala, Rajasthan
Functions	38.8	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	5.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	67.0	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	37.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	40.5	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	57.1	100.0	Kerala
				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	100.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	22.0	92.7	Karnataka
Finances	46.9	70.7	Karnataka	L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Telangana	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	86.3	94.1	Uttar Pradesh
				P. Social Audit	43.9	92.7	Karnataka
	60.4	81.3	Karnataka	Q. <i>Gram Sabha</i>	83.3	91.7	Karnataka
				R. Transparency & Anti-corruption	88.6	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	0.0	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	40.0	97.8	Gujarat, West Bengal
Functionaries				(ii). e-Connectivity	95.0	95.0	Chhattisgarh, Gujarat, Telangana
	58.0	90.9	Gujarat	T. <i>Panchayat</i> Officials	71.8	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	86.2	86.2	Telangana	V(I). Training Activities	82.1	100.0	Gujarat
				(II). Training of Elected Representative and Officials	77.8	85.2	Goa, Himachal Pradesh
Total Score					55.1	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.21: Telangana Panchayat Devolution Index and Sub-Indices 2022



11.2.22: A Report on Tripura

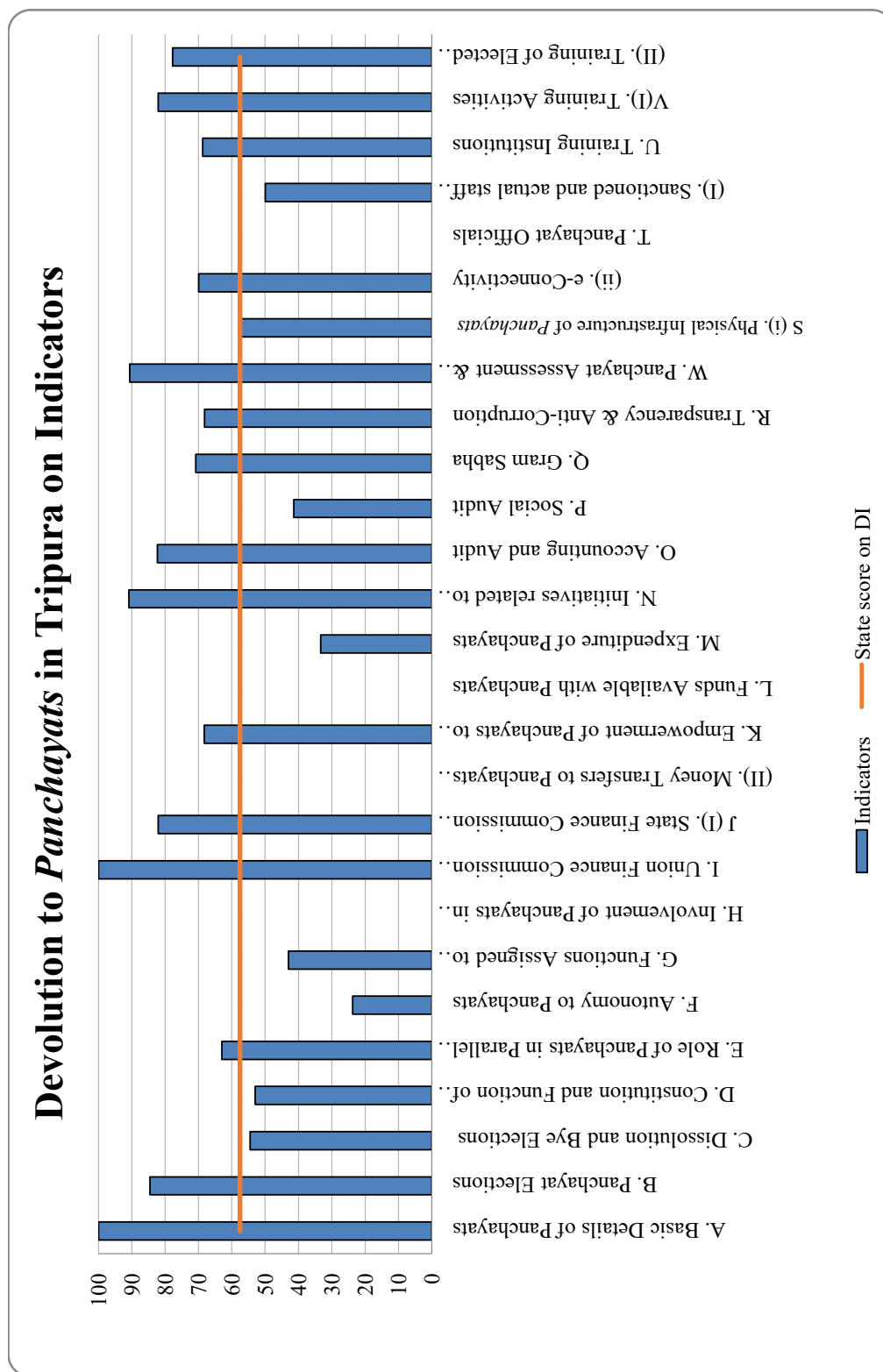
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Tripura	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	100.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	84.6	100.0	Haryana, Kerala, Maharashtra
	66.5	83.6	Kerala	C. Dissolution and Bye Elections	54.6	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	53.1	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	63.0	93.0	Kerala
				F. Autonomy to Panchayats	23.8	77.8	Rajasthan
	21.5	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	43.0	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	0.0	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	100.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	82.1	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	59.2	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	68.3	92.7	Karnataka
				L. Funds Available with Panchayats	0.0	64.3	Kerala
				M. Expenditure of Panchayats	33.3	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Tripura	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	82.4	94.1	Uttar Pradesh
				P. Social Audit	41.5	92.7	Karnataka
	70.7	81.3	Karnataka	Q. <i>Gram Sabha</i>	70.8	91.7	Karnataka
				R. Transparency & Anti-corruption	68.2	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries				W. <i>Panchayat</i> Assessment & Incentives	90.6	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	57.8	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	70.0	95.0	Chhattisgarh, Gujarat, Telangana
	52.2	90.9	Gujarat	T. <i>Panchayat</i> Officials	0.0	100.0	Karnataka, Kerala
Capacity Building				(I). Sanctioned and actual staff position	50.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	68.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	76.8	86.2	Telangana	V(I). Training Activities	82.1	100.0	Gujarat
Total Score				(II). Training of Elected Representative and Officials	77.8	85.2	Goa, Himachal Pradesh
					57.6	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.22: Devolution to Panchayats in Tripura on Indicators



11.2.23: A Report on Uttar Pradesh

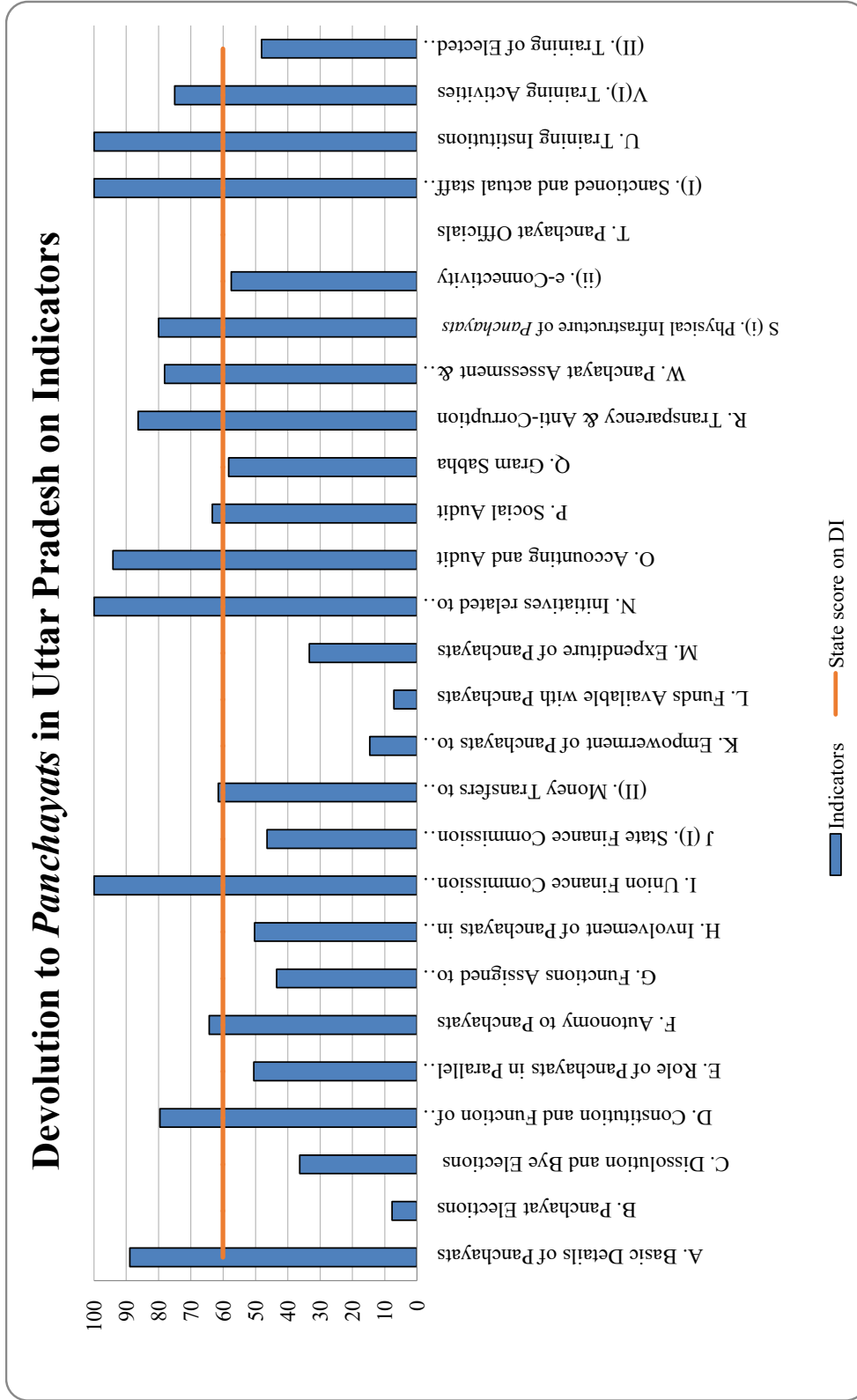
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Uttar Pradesh	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	88.9	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	7.7	100.0	Haryana, Kerala, Maharashtra
	54.6	83.6	Kerala	C. Dissolution and Bye Elections	36.4	100.0	Maharashtra, Uttarakhnad
				D. Functioning of District Planning Committee	79.6	100.0	Kerala, Rajasthan
Functions				E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	50.5	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	64.3	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	43.5	72.0	Karnataka
	46.9	60.2	Tamil Nadu	H. Involvement of <i>Panchayats</i> in Important Schemes	50.3	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	100.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	46.4	100.0	Kerala
Finances				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	61.5	100.0	Karnataka, Kerala, Rajasthan, Telangana
	51.8	70.7	Karnataka	K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	14.6	92.7	Karnataka
				L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	100.0	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Uttar Pradesh	Maximum Score	High Scoring State(s)
Accountability	76.1	81.3	Karnataka	O. Accounting and Audit	94.1	94.1	Uttar Pradesh
				P. Social Audit	63.4	92.7	Karnataka
				Q. Gram Sabha	58.3	91.7	Karnataka
Functionaries	63.1	90.9	Gujarat	R. Transparency & Anti-corruption	86.4	90.9	Chhattisgarh, Kerala, Maharashtra
				W. Panchayat Assessment & Incentives	78.1	93.8	Kerala
				S (i). Physical Infrastructure of Panchayats	80.0	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	57.5	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	0.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	74.4	86.2	Telangana	U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	75.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	48.2	85.2	Goa, Himachal Pradesh
Total Score					60.1	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.23: Devolution to Panchayats in Uttar Pradesh on Indicators



11.2.24: A Report on Uttarakhand

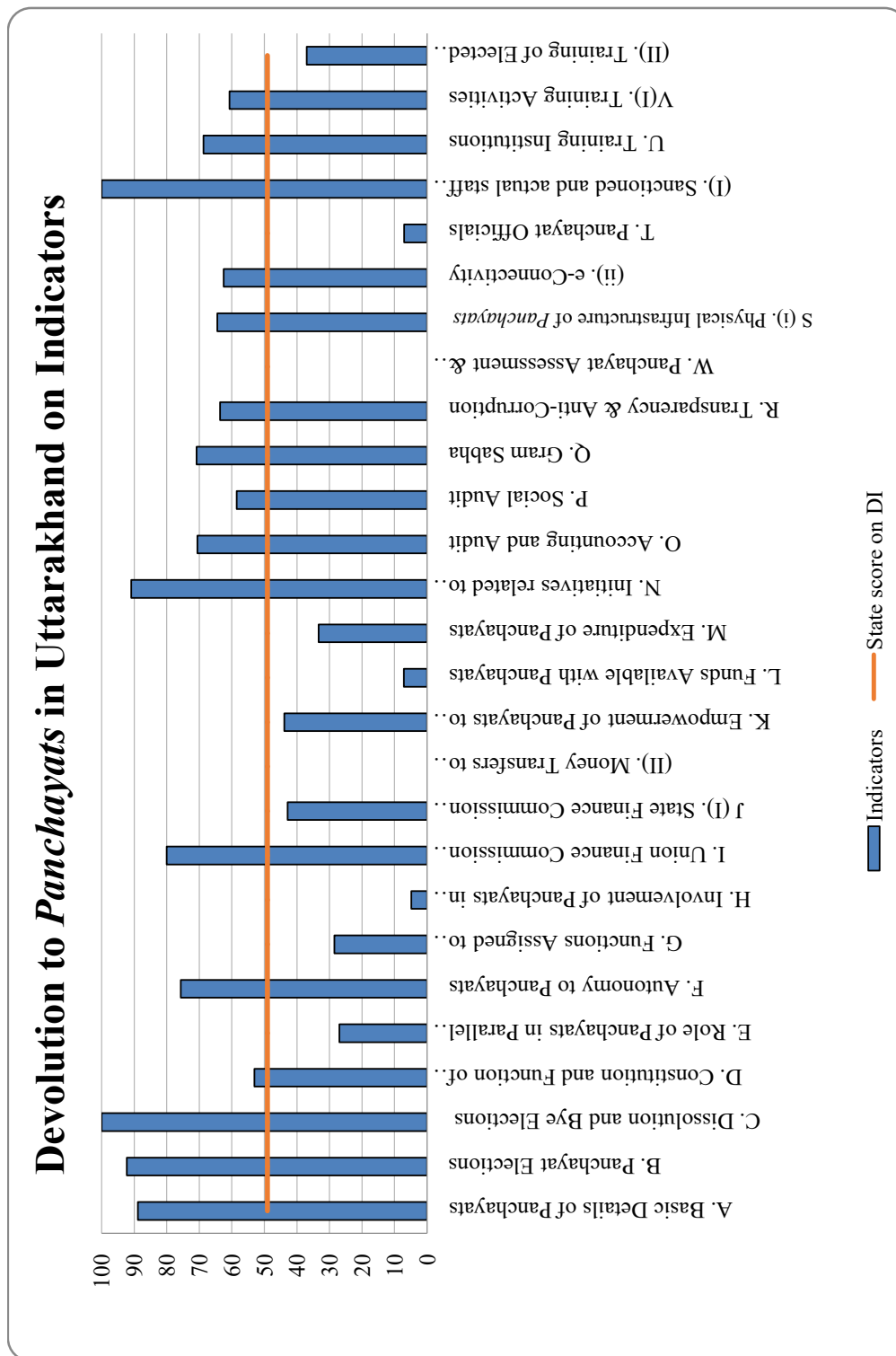
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Uttarakhand	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	88.9	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	92.3	100.0	Haryana, Kerala, Maharashtra
	71.0	83.6	Kerala	C. Dissolution and Bye Elections	100.0	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	53.1	100.0	Kerala, Rajasthan
Functions				E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	27.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	75.7	77.8	Rajasthan
	16.7	60.2	Tamil Nadu	G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	28.5	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	4.9	69.7	Tamil Nadu
Finances				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	80.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	42.9	100.0	Kerala
				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	47.1	70.7	Karnataka	K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	43.9	92.7	Karnataka
				L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	33.3	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	90.9	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Uttarakhand	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	70.6	94.1	Uttar Pradesh
				P. Social Audit	58.5	92.7	Karnataka
	52.7	81.3	Karnataka	Q. <i>Gram Sabha</i>	70.8	91.7	Karnataka
				R. Transparency & Anti-corruption	63.6	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	0.0	93.8	Kerala
Functionaries				S (i). Physical Infrastructure of <i>Panchayats</i>	64.4	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	62.5	95.0	Chhattisgarh, Gujarat, Telangana
	60.5	90.9	Gujarat	T. <i>Panchayat</i> Officials	7.1	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	100.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	68.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	56.0	86.2	Telangana	V(I). Training Activities	60.7	100.0	Gujarat
				(II). Training of Elected Representative and Officials	37.0	85.2	Goa, Himachal Pradesh
Total Score				49.1	72.2	Karnataka	

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.24: Devolution to Panchayats in Uttarakhand on Indicators



11.2.25: A Report on West Bengal

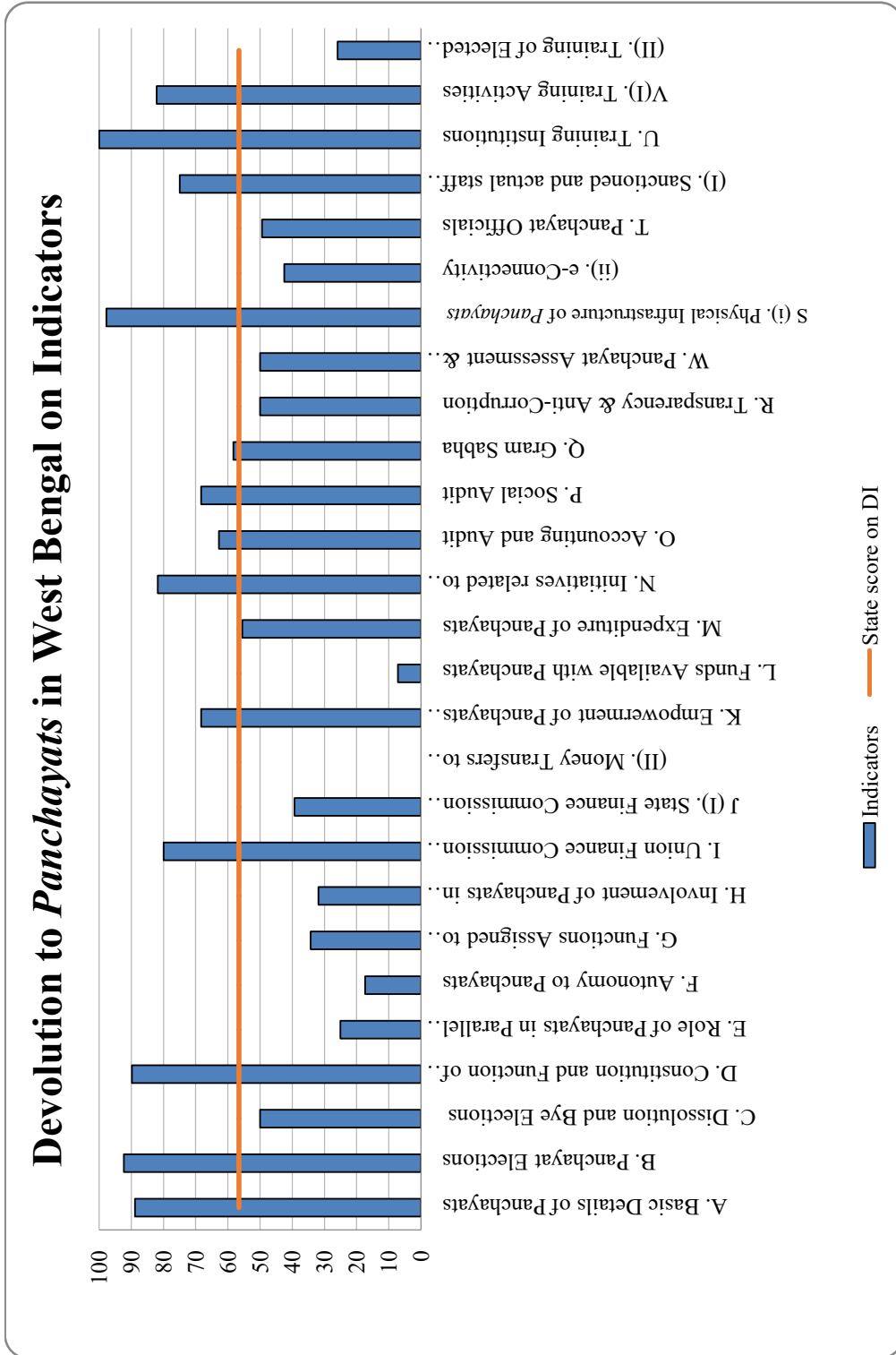
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	West Bengal	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	88.9	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	92.3	100.0	Haryana, Kerala, Maharashtra
	62.3	83.6	Kerala	C. Dissolution and Bye Elections	50.0	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	89.8	100.0	Kerala, Rajasthan
Functions				E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	25.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	17.3	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	34.3	72.0	Karnataka
	33.1	60.2	Tamil Nadu	H. Involvement of <i>Panchayats</i> in Important Schemes	31.9	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	80.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	39.3	100.0	Kerala
Finances				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	53.0	70.7	Karnataka	K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	68.3	92.7	Karnataka
				L. Funds Available with <i>Panchayats</i>	7.1	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	55.6	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	81.8	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	West Bengal	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	62.8	94.1	Uttar Pradesh
				P. Social Audit	68.3	92.7	Karnataka
	57.9	81.3	Karnataka	Q. <i>Gram Sabha</i>	58.3	91.7	Karnataka
				R. Transparency & Anti-corruption	50.0	90.9	Chhattisgarh, Kerala, Maharashtra
			W. <i>Panchayat</i> Assessment & Incentives	50.0	93.8	Kerala	
			S (i). Physical Infrastructure of <i>Panchayats</i>	97.8	97.8	Gujarat, West Bengal	
			(ii). e-Connectivity	42.5	95.0	Chhattisgarh, Gujarat, Telangana	
			T. <i>Panchayat</i> Officials	49.4	100.0	Karnataka, Kerala	
Functionaries	67.8	90.9	Gujarat	(I). Sanctioned and actual staff position	75.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	70.6	86.2	Telangana	V(I). Training Activities	82.1	100.0	Gujarat
				(II). Training of Elected Representative and Officials	25.9	85.2	Goa, Himachal Pradesh
Total Score					56.5	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.2.25: Devolution to Panchayats in West Bengal on Indicators



Appendix 11.3: Union Territories Profiles

11.3.1: A Report on Andaman & Nicobar Islands

Table: Status of Devolution to Panchayats based on identified Indicators

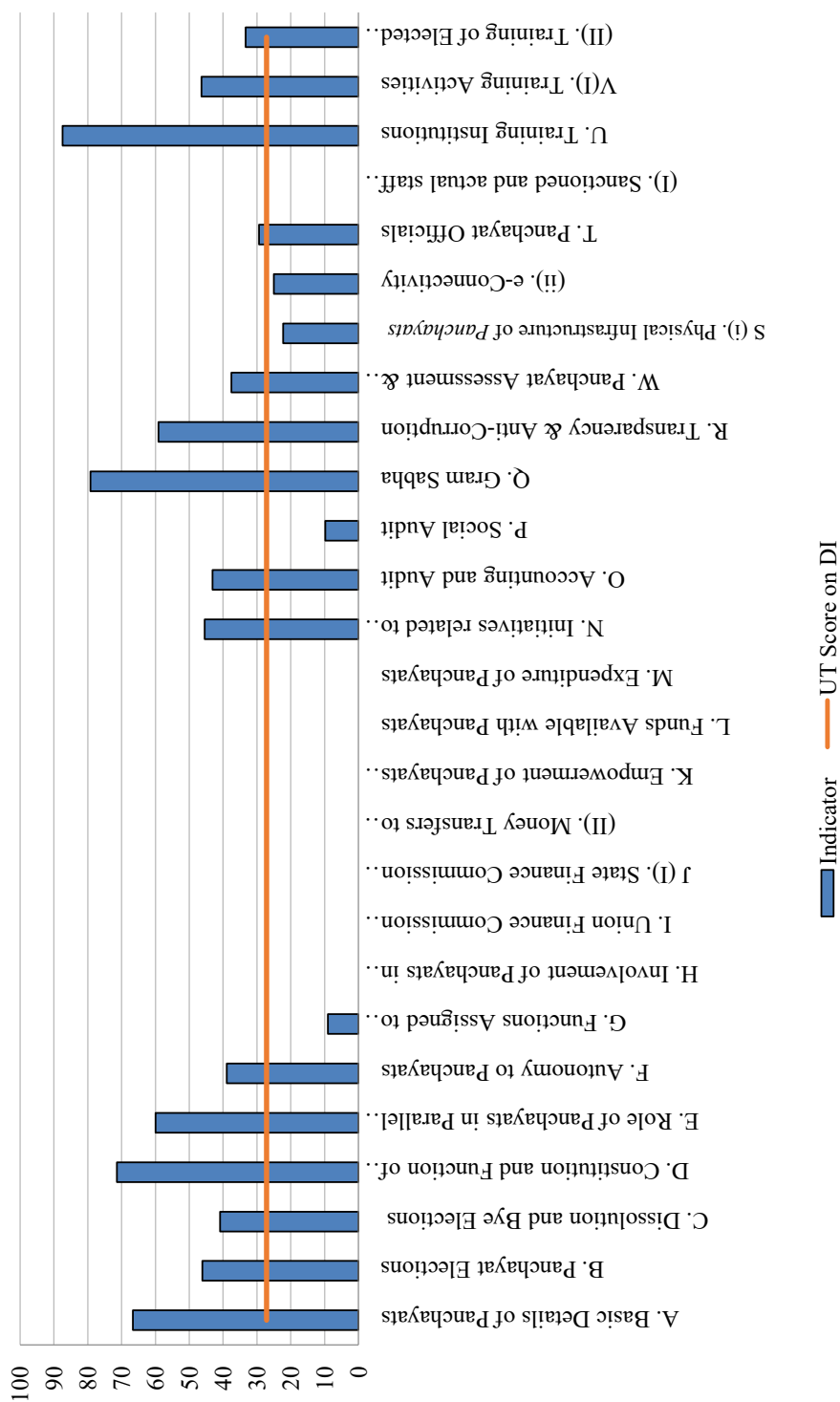
Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Andaman & Nicobar Islands	Maximum Score	High Scoring State(s)	
Framework				A. Election and Affirmative Action	66.7	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura	
				B. State Election Commission	46.2	100.0	Haryana, Kerala, Maharashtra	
		55.2	83.6	Kerala	C. Dissolution and Bye Elections	40.9	100.0	Maharashtra, Uttarakhand
					D. Functioning of District Planning Committee	71.4	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/Institutions	60.0	93.0	Kerala	
				F. Autonomy to Panchayats	38.9	77.8	Rajasthan	
		4.5	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	9.0	72.0	Karnataka
					H. Involvement of Panchayats in Important Schemes	0.0	69.7	Tamil Nadu
Finances				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh	
				J (I). State Finance Commission (SFC)	0.0	100.0	Kerala	
		9.1	70.7	Karnataka	(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
					K. Empowerment of Panchayats to Impose and collect revenue	0.0	92.7	Karnataka
				L. Funds Available with Panchayats	0.0	64.3	Kerala	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Andaman & Nicobar Islands	Maximum Score	High Scoring State(s)
Accountability				M. Expenditure of <i>Panchayats</i>	0.0	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	45.5	100.0	Uttar Pradesh
				O. Accounting and Audit	43.1	94.1	Uttar Pradesh
				P. Social Audit	9.8	92.7	Karnataka
		45.7	81.3	Q. <i>Gram Sabha</i>	79.2	91.7	Karnataka
				R. Transparency & Anti-corruption	59.1	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	37.5	93.8	Kerala
Functionaries				S (i). Physical Infrastructure of <i>Panchayats</i>	22.2	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	25.0	95.0	Chhattisgarh, Gujarat, Telangana
		20.9	90.9	T. <i>Panchayat</i> Officials	29.4	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building				U. Training Institutions	87.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
		54.8	86.2	V(I). Training Activities	46.4	100.0	Gujarat
				(II). Training of Elected Representative and Officials	33.3	85.2	Goa, Himachal Pradesh
Total Score					27.1	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.3.1: Devolution to Panchayats in Andaman & Nicobar on Indicators

Devolution to Panchayats in Andaman & Nicobar on Indicators



11.3.2: A Report on Dadra & Nagar Haveli and Daman & Diu

Table: Status of Devolution to Panchayats based on identified Indicators

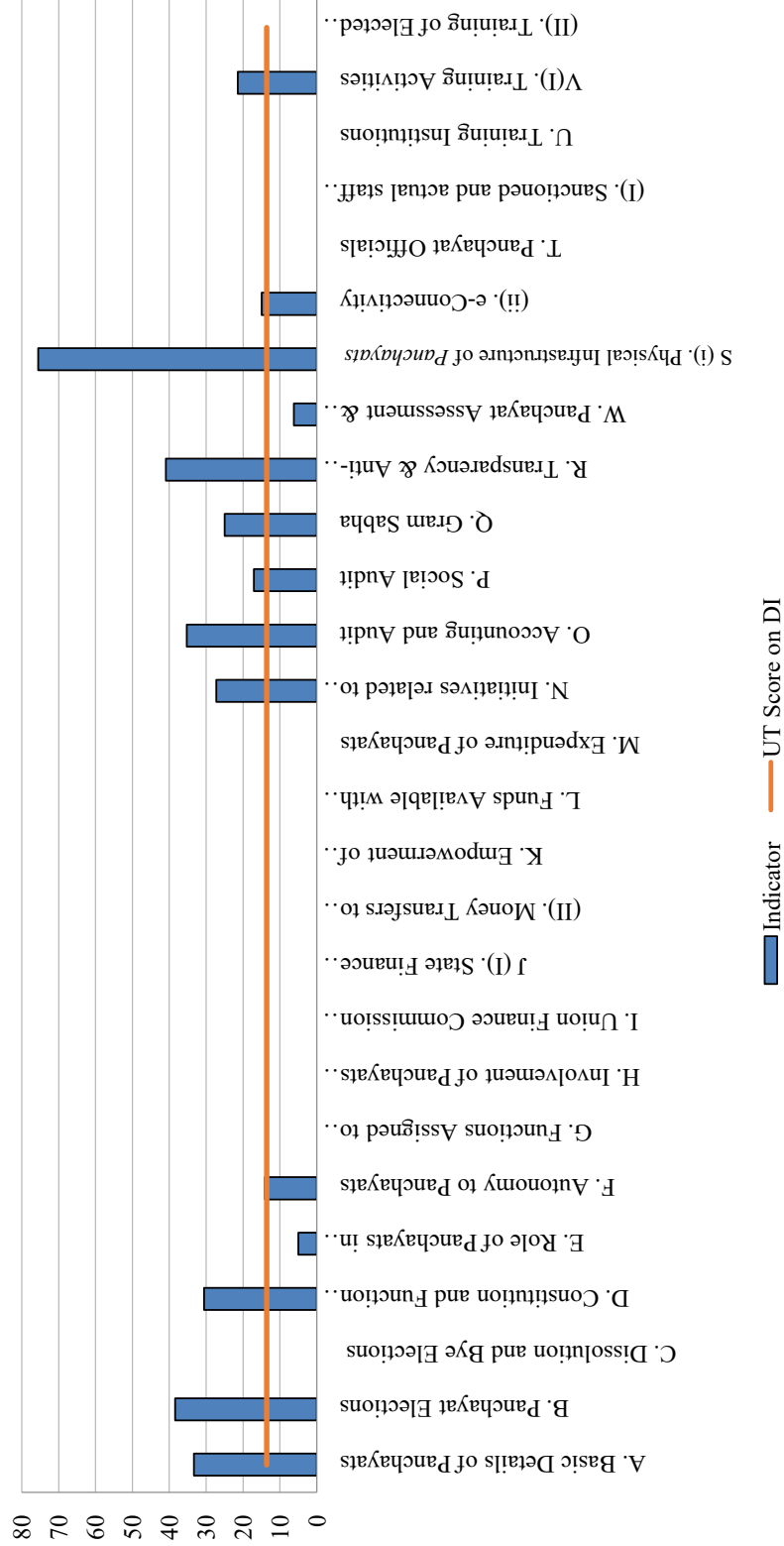
Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Dadra & Nagar Haveli and Daman & Diu	Maximum Score	High Scoring State(s)
Framework	22.1	83.6	Kerala	A. Election and Affirmative Action	33.3	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	38.5	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	0.0	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	30.6	100.0	Kerala, Rajasthan
Functions	0.0	60.2	Tamil Nadu	E. Role of Panchayats in Parallel Bodies/ Institutions	5.0	93.0	Kerala
				F. Autonomy to Panchayats	14.1	77.8	Rajasthan
				G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	0.0	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	0.0	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	0.0	100.0	Kerala
				(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of Panchayats to Impose and collect revenue	0.0	92.7	Karnataka
Finances	5.5	70.7	Karnataka	L. Funds Available with Panchayats	0.0	64.3	Kerala
				M. Expenditure of Panchayats	0.0	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	27.3	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Dadra & Nagar Haveli and Daman & Diu	Maximum Score	High Scoring State(s)
Accountability	24.9	81.3	Karnataka	O. Accounting and Audit	35.3	94.1	Uttar Pradesh
				P. Social Audit	17.1	92.7	Karnataka
				Q. Gram Sabha	25.0	91.7	Karnataka
				R. Transparency & Anti-corruption	40.9	90.9	Chhattisgarh, Kerala, Maharashtra
				W. Panchayat Assessment & Incentives	6.3	93.8	Kerala
Functionaries	31.7	90.9	Gujarat	S (i). Physical Infrastructure of Panchayats	75.6	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	15.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. Panchayat Officials	0.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	8.6	86.2	Telangana	U. Training Institutions	0.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	21.4	100.0	Gujarat
				(II). Training of Elected Representative and Officials	0.0	85.2	Goa, Himachal Pradesh
Total Score					13.6	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports. Previous study data is also used due to no response from the state.

Figure 11.3.2: Devolution to Panchayats in Dadra & Nagar Haveli and Daman & Diu on Indicators

Devolution to Panchayats in Dadra & Nagar Haveli and Daman & Diu on Indicators



11.3.3: A Report on Jammu & Kashmir

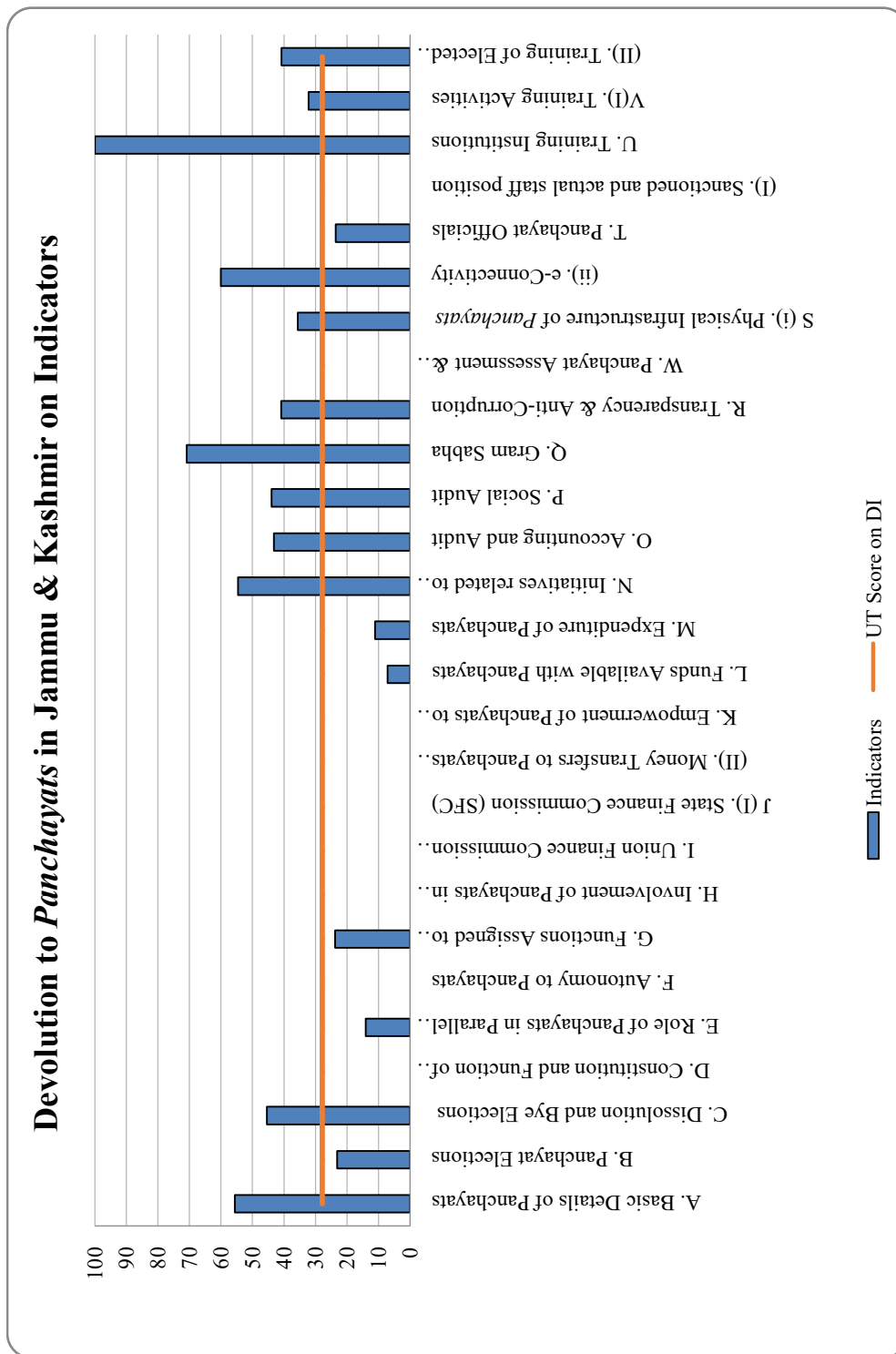
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Jammu & Kashmir	Maximum Score	High Scoring State(s)	
Framework				A. Election and Affirmative Action	55.6	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura	
				B. State Election Commission	23.1	100.0	Haryana, Kerala, Maharashtra	
		83.6	Kerala	C. Dissolution and Bye Elections	45.5	100.0	Maharashtra, Uttarakhand	
				D. Functioning of District Planning Committee	0.0	100.0	Kerala, Rajasthan	
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	14.0	93.0	Kerala	
				F. Autonomy to Panchayats	0.0	77.8	Rajasthan	
		11.9	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	23.8	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	0.0	69.7	Tamil Nadu	
				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh	
				J (I). State Finance Commission (SFC)	0.0	100.0	Kerala	
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendation	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana	
		13.3	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	0.0	92.7	Karnataka
				L. Funds Available with Panchayats	7.1	64.3	Kerala	
				M. Expenditure of Panchayats	11.1	100.0	Maharashtra	
			N. Initiatives related to Finance, Accounts and Budget	54.6	100.0	Uttar Pradesh		

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Jammu & Kashmir	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	43.1	94.1	Uttar Pradesh
				P. Social Audit	43.9	92.7	Karnataka
	39.8	81.3	Karnataka	Q. <i>Gram Sabha</i>	70.8	91.7	Karnataka
				R. Transparency & Anti-corruption	40.9	90.9	Chhattisgarh, Kerala, Maharashtra
Functionaries				W. <i>Panchayat</i> Assessment & Incentives	0.0	93.8	Kerala
				S (i). Physical Infrastructure of <i>Panchayats</i>	35.6	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	60.0	95.0	Chhattisgarh, Gujarat, Telangana
	37.0	90.9	Gujarat	T. <i>Panchayat</i> Officials	23.5	100.0	Karnataka, Kerala
Capacity Building				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	100.0	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
	55.1	86.2	Telangana	V(I). Training Activities	32.1	100.0	Gujarat
				(II). Training of Elected Representative and Officials	40.7	85.2	Goa, Himachal Pradesh
Total Score				27.8	72.2	Karnataka	

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.3.3: Devolution to Panchayats in Jammu & Kashmir on Indicators



11.3.4: A Report on Ladakh

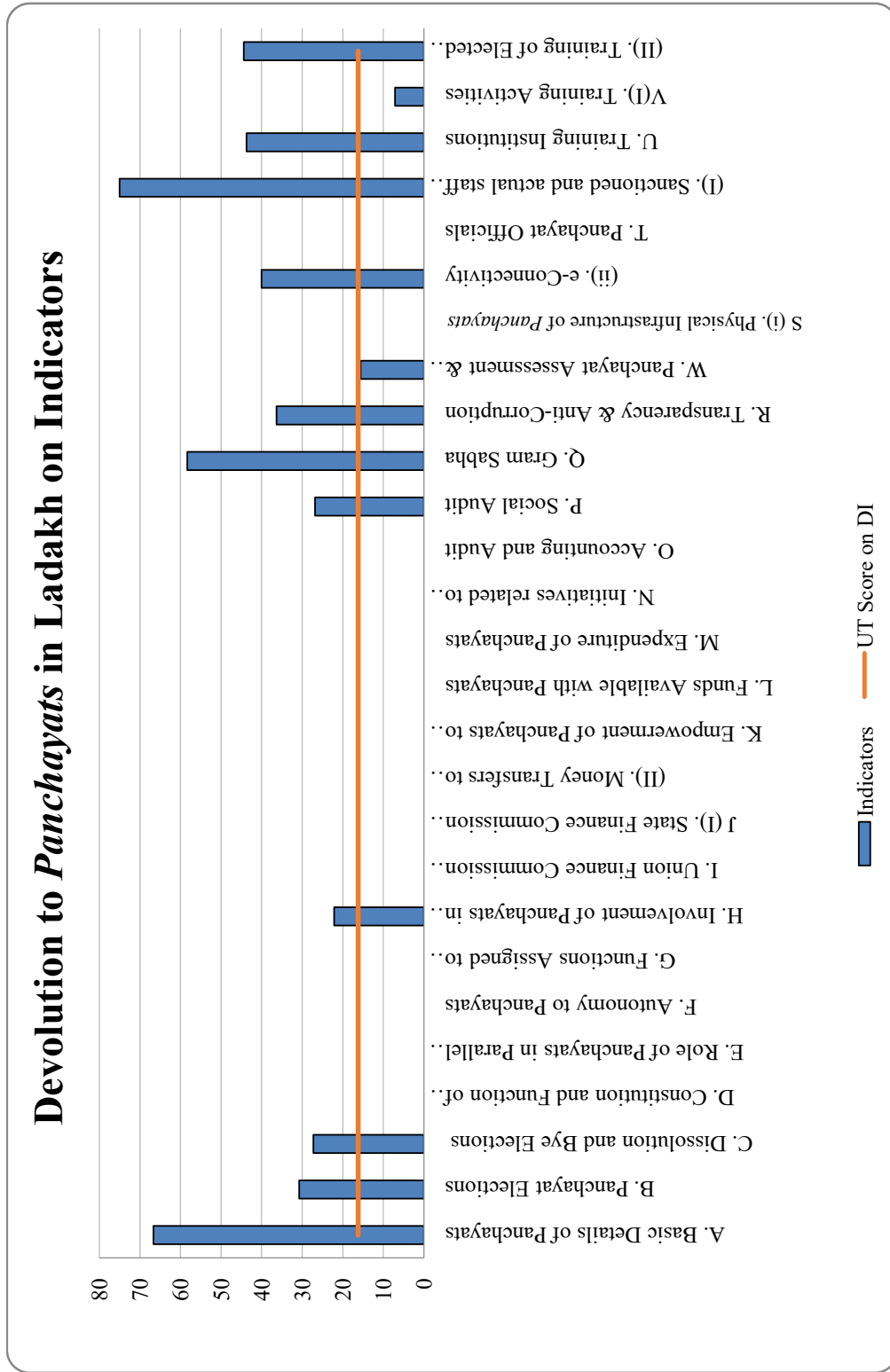
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Ladakh	Maximum Score	High Scoring State(s)
Framework	22.2	83.6	Kerala	A. Election and Affirmative Action	66.7	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	30.8	100.0	Haryana, Kerala, Maharashtra
				C. Dissolution and Bye Elections	27.3	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	0.0	100.0	Kerala, Rajasthan
Functions	11.1	60.2	Tamil Nadu	E. Role of <i>Panchayats</i> in Parallel Bodies/ Institutions	0.0	93.0	Kerala
				F. Autonomy to <i>Panchayats</i>	0.0	77.8	Rajasthan
				G. Functions Assigned to <i>Panchayats</i> and Actual Involvement of <i>Panchayats</i>	0.0	72.0	Karnataka
				H. Involvement of <i>Panchayats</i> in Important Schemes	22.2	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the <i>Panchayats</i>	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (1). State Finance Commission (SFC)	0.0	100.0	Kerala
				(II). Money Transfers to <i>Panchayats</i> on account of the SFC recommendation	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
				K. Empowerment of <i>Panchayats</i> to Impose and collect revenue	0.0	92.7	Karnataka
Finances	0.0	70.7	Karnataka	L. Funds Available with <i>Panchayats</i>	0.0	64.3	Kerala
				M. Expenditure of <i>Panchayats</i>	0.0	100.0	Maharashtra
				N. Initiatives related to Finance, Accounts and Budget	0.0	100.0	Uttar Pradesh

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Ladakh	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	0.0	94.1	Uttar Pradesh
				P. Social Audit	26.8	92.7	Karnataka
				Q. <i>Gram Sabha</i>	58.3	91.7	Karnataka
	27.4	81.3	Karnataka	R. Transparency & Anti-corruption	36.4	90.9	Chhattisgarh, Kerala, Maharashtra
			W. <i>Panchayat</i> Assessment & Incentives	15.6	93.8	Kerala	
			S (i). Physical Infrastructure of <i>Panchayats</i>	0.0	97.8	Gujarat, West Bengal	
			(ii). e-Connectivity	40.0	95.0	Chhattisgarh, Gujarat, Telangana	
Functionaries	25.3	90.9	Gujarat	T. <i>Panchayat</i> Officials	0.0	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	75.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	29.3	86.2	Telangana	U. Training Institutions	43.8	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	7.1	100.0	Gujarat
				(II). Training of Elected Representative and Officials	44.4	85.2	Goa, Himachal Pradesh
Total Score					16.2	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.3.4: Devolution to Panchayats in Ladakh on Indicators



11.3.5: A Report on Lakshadweep

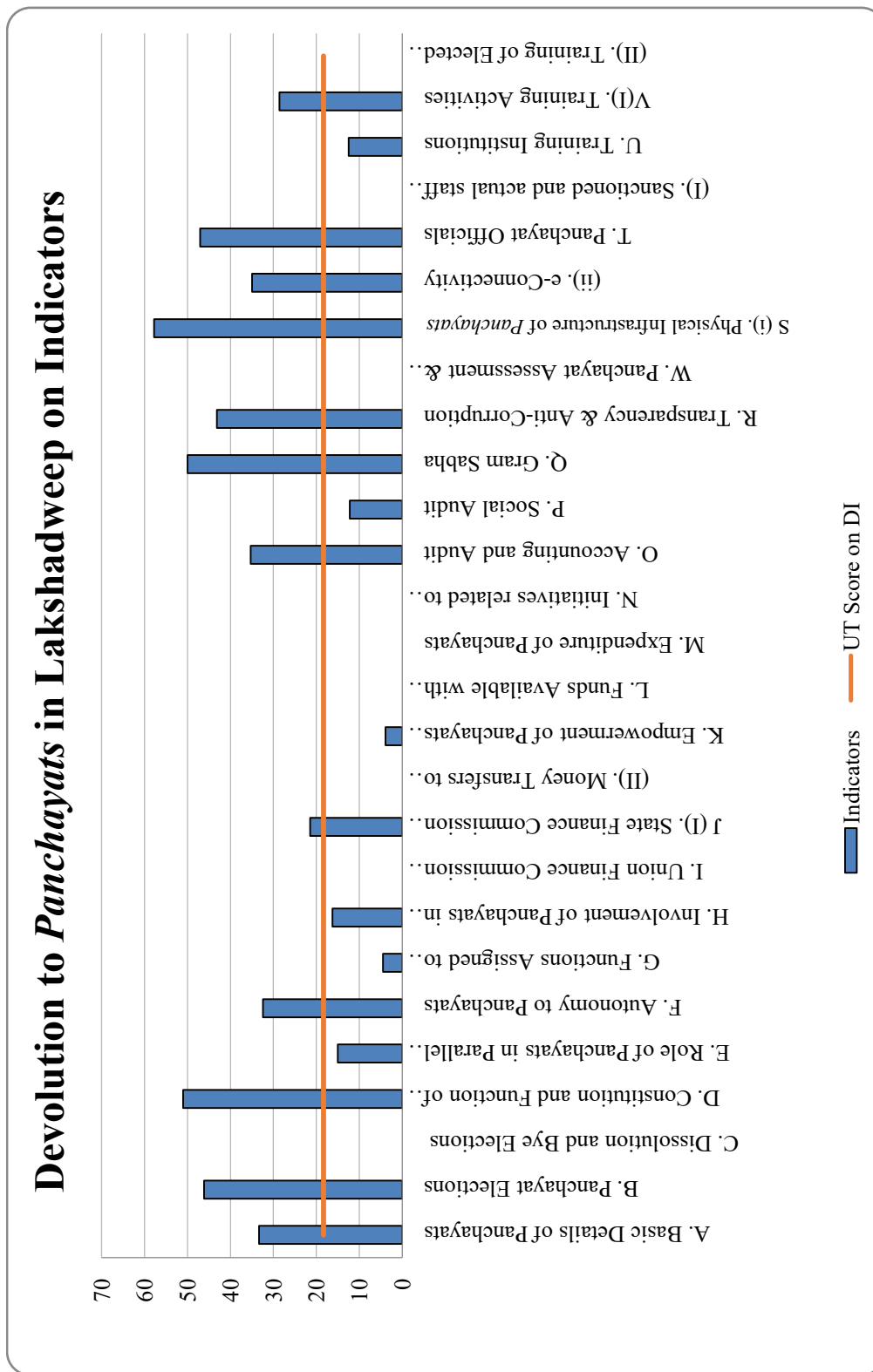
Table Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Lakshadweep	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	33.3	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	46.2	100.0	Haryana, Kerala, Maharashtra
	31.4	83.6	Kerala	C. Dissolution and Bye Elections	0.0	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	51.0	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/Institutions	15.0	93.0	Kerala
				F. Autonomy to Panchayats	32.4	77.8	Rajasthan
	10.4	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	4.5	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	16.2	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	21.4	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	4.0	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	3.9	92.7	Karnataka
				L. Funds Available with Panchayats	0.0	64.3	Kerala
				M. Expenditure of Panchayats	0.0	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	0.0	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Lakshadweep	Maximum Score	High Scoring State(s)
Accountability	28.1	81.3	Karnataka	O. Accounting and Audit	35.3	94.1	Uttar Pradesh
				P. Social Audit	12.2	92.7	Karnataka
				Q. <i>Gram Sabha</i>	50.0	91.7	Karnataka
				R. Transparency & Anti-corruption	43.2	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	0.0	93.8	Kerala
Functionaries	39.5	90.9	Gujarat	S (i). Physical Infrastructure of <i>Panchayats</i>	57.8	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	35.0	95.0	Chhattisgarh, Gujarat, Telangana
				T. <i>Panchayat</i> Officials	47.1	100.0	Karnataka, Kerala
				(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
Capacity Building	15.2	86.2	Telangana	U. Training Institutions	12.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
				V(I). Training Activities	28.6	100.0	Gujarat
				(II). Training of Elected Representative and Officials	0.0	85.2	Goa, Himachal Pradesh
Total Score					18.3	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports. Previous study data is also used due to no response from the state.

Figure 11.3.5: Devolution to Panchayats in Lakshadweep on Indicators



11.3.6: A Report on Puducherry

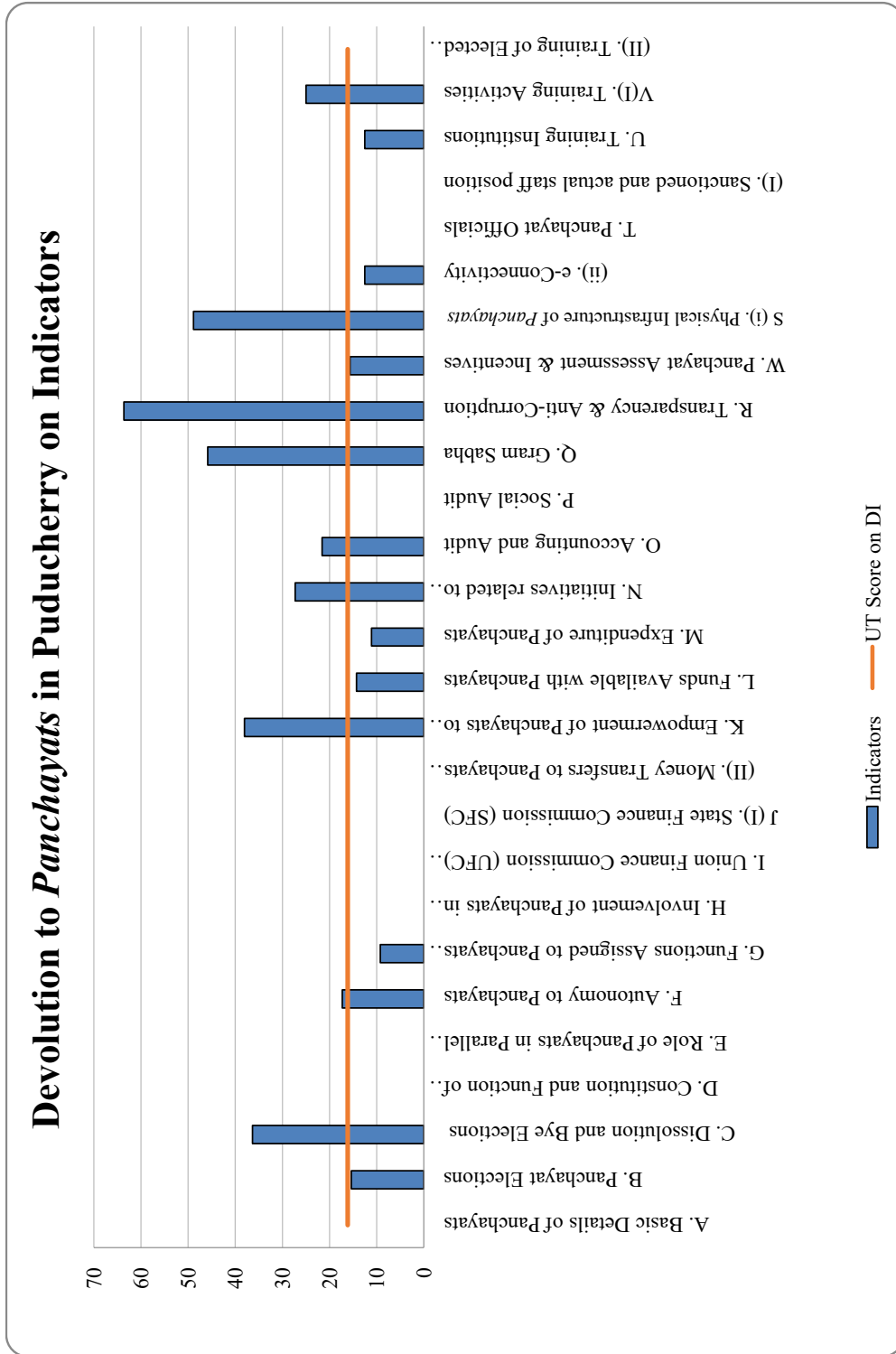
Table: Status of Devolution to Panchayats based on identified Indicators

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Puducherry	Maximum Score	High Scoring State(s)
Framework				A. Election and Affirmative Action	0.0	100.0	Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Sikkim, Tripura
				B. State Election Commission	15.4	100.0	Haryana, Kerala, Maharashtra
	9.3	83.6	Kerala	C. Dissolution and Bye Elections	36.4	100.0	Maharashtra, Uttarakhand
				D. Functioning of District Planning Committee	0.0	100.0	Kerala, Rajasthan
Functions				E. Role of Panchayats in Parallel Bodies/ Institutions	0.0	93.0	Kerala
				F. Autonomy to Panchayats	17.3	77.8	Rajasthan
	4.6	60.2	Tamil Nadu	G. Functions Assigned to Panchayats and Actual Involvement of Panchayats	9.3	72.0	Karnataka
				H. Involvement of Panchayats in Important Schemes	0.0	69.7	Tamil Nadu
				I. Union Finance Commission (UFC) Grants to the Panchayats	0.0	100.0	Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Odisha, Punjab, Tripura, Uttar Pradesh
				J (I). State Finance Commission (SFC)	0.0	100.0	Kerala
Finances				(II). Money Transfers to Panchayats on account of the SFC recommendations	0.0	100.0	Karnataka, Kerala, Rajasthan, Telangana
	16.2	70.7	Karnataka	K. Empowerment of Panchayats to Impose and collect revenue	38.1	92.7	Karnataka
				L. Funds Available with Panchayats	14.3	64.3	Kerala
				M. Expenditure of Panchayats	11.1	100.0	Maharashtra
			N. Initiatives related to Finance, Accounts and Budget	27.3	100.0	Uttar Pradesh	

Dimension	Dimension Score	Maximum Score	High Scoring State(s)	Parameters	Puducherry	Maximum Score	High Scoring State(s)
Accountability				O. Accounting and Audit	21.6	94.1	Uttar Pradesh
				P. Social Audit	0.0	92.7	Karnataka
	29.3	81.3	Karnataka	Q. <i>Gram Sabha</i>	45.8	91.7	Karnataka
				R. Transparency & Anti-corruption	63.6	90.9	Chhattisgarh, Kerala, Maharashtra
				W. <i>Panchayat</i> Assessment & Incentives	15.6	93.8	Kerala
Functionaries				S (i). Physical Infrastructure of <i>Panchayats</i>	48.9	97.8	Gujarat, West Bengal
				(ii). e-Connectivity	12.5	95.0	Chhattisgarh, Gujarat, Telangana
				T. <i>Panchayat</i> Officials	0.0	100.0	Karnataka, Kerala
	21.5	90.9	Gujarat	(I). Sanctioned and actual staff position	0.0	100.0	Chhattisgarh, Goa, Gujarat, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Rajasthan, Tamil Nadu, Uttarakhand, Uttar Pradesh
				U. Training Institutions	12.5	100.0	Karnataka, Kerala, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal, Jammu and Kashmir
Capacity Building	13.8	86.2	Telangana	V(I). Training Activities	25.0	100.0	Gujarat
				(II). Training of Elected Representative and Officials	0.0	85.2	Goa, Himachal Pradesh
Total Score					16.2	72.2	Karnataka

Source: Authors' Compilation from information by state government, field survey, e-Gramswaraj website and MoPR reports.

Figure 11.3.6: Devolution to Panchayats in Puducherry on Indicators



Chapter 12

Recommendations and Suggestions

There is a growing realization that *Panchayats* have an important role to play in deepening democracy by mainstreaming the poor into development. It is also being felt that *Panchayats* can help mobilize resources by introducing local solutions and meeting people's basic requirements. However, the degree of success of *Panchayati raj* as an institution of self-government essentially depends on the extent of administrative and financial devolution, coupled with the autonomy within the constitutional framework. The IIPA study team has observed some of the concerns on different dimensions and based on the same some of the suggestions are given below:

12.1 'Framework' dimension: Some Suggestions

The "Framework" dimension of the index examines the mandatory constitutional requirements including holding regular *Panchayat* elections and supersession, reserving seats for women, SCs and STs, establishing and functioning of State Election Commission (SEC), and setting up the District Planning Committees. In addition, autonomy and role of *Panchayats* in parallel bodies have also been analyzed. Suggestions on these parameters are given below:

- In *Panchayat* elections of States, **reserved seats** are rotated in every successive round of election though the Constitution is silent on this aspect and does not mandate the rotation of reserved seats in every election cycle. This discourages elected representatives from performing well, as they have a poor chance of running for the same constituency in the next election. Reservations for all categories should be frozen for at least two or three terms. Extending the tenures on the same seat for general candidate as well as women, as well as SC/ST candidates in general, will promote both efficient performance and the effective empowerment of the local leaders including the disadvantaged sections of society.
- Part IX of the Constitution has clearly specified the **time and tenure** to conduct *Panchayat* elections. In many State Acts, SEC is required to consult the State Government while fixing the dates. Sometime, the political party in power does not respond positively to fix election dates. Moreover, delimitation and reservation exercises are taken up when elections are round the corner causing the postponement of elections. The rotation in the reservation of seats creates controversy in conducting elections. Hence, it is suggested that all the election related matters such as fixing the election dates, delimitation of constituencies, and reservation of seats by rotation principle for weaker sections should be vested with the State Election Commissions and there shall not be any involvement of the concerned State Governments.
- At present, two constitutional bodies, ECI and SEC prepare electoral rolls. Electoral roll for elections to the Lok Sabha and assembly constituencies is prepared by the Election Commission of India and electoral roll for elections to the *Panchayats* and municipal bodies is prepared by SEC. The voter for each of these elections is, however, the same. Large sums of money are periodically spent by the ECI and the SECs in preparing these electoral rolls, manpower is withdrawn from schools and government departments for a long period to do this work at the cost of their regular work, resulting in both duplication and wasteful expenditure. The voter is also confused with two electoral rolls and at times there are cases where the voter's name is on one electoral roll but not on the other. Therefore, it is suggested to have a **common electoral roll**. For the reason, a special purpose vehicle needs to be created

for the preparation and yearly updating of the electoral roll which can be provided to the ECI and SEC for their consideration.

- SECs have expressed the paucity of funds for meeting 'other' expenditures of SEC such as procurement of EVMs, hiring an advocate for court cases, conduct research work and pilot initiatives etc. Therefore, the **funding to SEC** should be on the lines of ECI whereby all their demands are honored. Such an arrangement ensures availability of funds for their unhindered functioning. It may be studied further whether the funds to the SEC should be "charged" or "voted" to the consolidated fund of the State government.
- The **removal process** of the SEC in State Legislation should be in conformity of article 243K (2) i.e. s/he can only be removed in "like manner and on the like grounds as a Judge of a High Court".
- It is noted that the appointment and service conditions including tenure, age limit, salary and emoluments vary across States as per the law made by State Legislature. There are no uniform **eligibility criteria** for the appointment of SEC. It varies from joint secretary to principal secretary in the State Government. SEC should be of the rank of additional chief secretary or chief secretary to enabling the SEC to manage extraneous pressures.
- It is observed that the tenure of SEC is five years and upper age limit is 65 years, however, in a few States the tenure ranges from two years to six years while the upper age limit ranges from 65 years to 70 years. Upper age limit has not been prescribed in States of Andhra Pradesh, Himachal Pradesh, Maharashtra and Telangana. The **tenure of the SEC** should be of five years enabling the SEC to conduct at least one election in his/her tenure.
- The State government should not

be the sole authority regarding **appointment of SEC**. In its report on "Ethics in Governance", the Second Administrative Reform Commission (ARC) recommended that the Election Commissioner(s) should be selected through a collegium system comprising the Chief Minister, the Speaker and the Leader of Opposition in the Legislative Assembly. The *Panchayat* Act of Jammu and Kashmir also provides that the SEC 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 of *Panchayats* and leader of opposition in legislative assembly.

- **Article 243 ZD** mandates District Planning Committee 'to consolidate plans prepared by the *Panchayats* and the Municipalities and prepare a draft development plan for the district as a whole'. This was envisaged in the amendment act to reflect the immediate needs of the people through a local plan which could be integrated with the state plan. Planning must be undertaken at all levels of *Panchayats*; similarly, all municipalities prepare their own plans. The consolidation of these sets of plans must be undertaken at the district planning committee. The consolidated district plan is then forwarded to the state government for integration into the state plan. Although district planning committees have been constituted in almost all States, such detailed grassroots planning is undertaken nowhere.
- The *Panchayats* must have an effective say in the design of the scheme or grant program. The CAA recognized the significance of identifying local needs and developing capabilities at the local level in the formulation of the *Panchayats* own plan. An institutional framework needs to be established to ensure a) a regular district plan b)

coordination of various district plans with the state policy and lastly, c) the national policy.

12.2 'Functions' dimension: Some Suggestions

Article 243 G stipulates States to assign local functions to *Panchayats* enabling them to act as institutions of self-governments. Undoubtedly, functions form the base of the *Panchayat*. The dimension is critically based on the core and other functions devolved by the State to *Panchayats* and role of the *Panchayats* in schemes of social justice and economic developments designed by the central and state governments. Suggestions on these parameters are given below:

- Article 243 G envisages centrality to *Panchayats* in Central Sector Schemes (CSSs) on subjects in the Eleventh Schedule. Hence, CSSs need to be improved integrating active roles of *Panchayats* in all States. During study, it was found that a number of parastatal bodies operate in areas earmarked for *Panchayats* in the Eleventh Schedule. This deprives the *Panchayat* from its rightful mandates enshrined in the Constitution. It is desirable that all funds of the Union and State governments relating to the subjects listed in the Eleventh Schedule be transferred to the *Panchayats* and not to parallel bodies.
- **CSSs guidelines** and monitoring may ensure uniformity in the implementation process across States. The very nature of convergence at district, block and village levels calls for enhanced monitoring and mentoring at multiple levels.
- Each scheme of the Government of India should contain guidelines for **electronic tracking of CSS funds** to the *Panchayats* through the States. In that case, utilization certificates will also be reverted to the concerned ministry with intimation to State Governments.
- Numerous government departments implement developmental programs at

the *Gram Panchayat* (GP) level, but they often work in isolation, leading to a lack of synergy and duplication of efforts. Guidelines for CSSs like MGNREGA, NRLM, SBM, and ICDS emphasize grassroots planning. However, the **Gram Panchayat Development Plan** (GPDP) should serve as a comprehensive document, offering a holistic view of the *Panchayat* across all dimensions. Plans from various line departments, including labor budgets, should originate from the GPDP, even though the execution of approved activities may remain with the respective departments. This integrated approach helps attract more funds from different sectors, enhances local resource mobilization, and improves service delivery. Converging all plans and schemes through the GPDP prevents duplication, reduces financial burdens, and speeds up the achievement of desired outcomes.

12.3 'Finances' dimension: Some Suggestions

The dimension of 'Finances' is based on the following indicators, a) timely release of the 15th Finance Commission grants to *Panchayats*, b) regular and effective functioning of SFC, c) SFC transfer to *Panchayats*, d) power to collect revenue, e) funds available with *Panchayats*, f) expenditure by *Panchayats* as percentage of State's public expenditure, and g) accounts & budget. Suggestions on these parameters are given below:

- In order to place the rightful role of the local governments in the fiscal architecture, **Article 266** may be amended to incorporate *Panchayats* and Municipalities. Hence, "the Consolidated Fund of State" could be defined after deducting all statutory transfers to *Panchayats* and Municipalities the way "the Consolidated Fund of India" is defined.
- Most States are not serious about the constitution of state finance commission and their recommendations. The legal

provisions allow them to be nonserious in this regard. Hence, **Article 243 I** needs to be amended to add “or at such earlier time” after the wordings, “at the expiration of every fifth year” and make it similar to that of Article 280.

- **Article 243 I (b)** enable State governments to legislate on the requisite qualifications of SFC members as the case with Article 280. While the UFC membership is governed by an Act, most SFCs are not. It is therefore necessary that all States must legislate in this regard on the lines of central Act.
- A time frame may be prescribed in **Article 243 I (4)**, so that explanatory memoranda to the action taken on SFC recommendations be laid before the Legislature of the State on time. In the absence of time frame, many SFC reports have not seen the light of the day.
- **Article 280 (3) (bb) and (c)** may be amended to delete the following wordings “on the basis of the recommendations made by the Finance Commission of the State”. Instead, the following wordings could be inserted “after taking into consideration the recommendations...”. The Second Administrative Reform Commission has also made this recommendation.
- **The 16th Finance Commission** may consider transferring funds under article 280 (3) bb & c as a share in the central tax divisible pool instead of *ad hoc* grants. The 13th Finance Commission have done that after obtaining the legal advice from the Law Schools and other constitutional experts.
- The State government may publish a **supplement to the budget** documents for *Panchayats* indicating details of transfers separately for all rungs of *Panchayat* under major heads to object head. This supplement may also include details of funds transferred to the *Panchayats* outside the State government budget. The Thirteenth Finance Commission has made this recommendation.
- State **Budget head 3604** must clearly mention the ‘fiscal transfers to all rungs of *Panchayats*’.
- Every *Gram Panchayat* should be fully empowered and enabled to levy **property tax** to all types of residential and other properties of any kind. State and district administration have to extend all possible support in this regard. This would be a first step towards the self-sufficiency and fiscal autonomy of the local self-government. A Local Government Revenue Board may be constituted in all States to a) enumerate all properties; b) design property tax system including assessment and valuation of properties, and c) make provisions for periodic revisions.
- The use of Public Financial Management System (**PFMS**) should be mandatory for all utilization certificates, releases, and transactions of expenditure by the *Panchayats*. All the States should ensure that the fund flow to *Gram Panchayats* is made on PFMS. Therefore, clear fund flow mechanisms for all the categories of funds need to be developed by the State. This includes a defined period within which the funds would reach the *Panchayats*. The efforts should be made by the States for universal adoption of electronic fund management system (e-FMS) which will help in monitoring both the receipts and expenditure of funds by the *Panchayats*. The specific discretions for each category of fund flow need to be issued by the Empowered Committee (set up at State level, as prescribed under GPDP guidelines, to extend necessary support and issue clarifications sought by *Panchayats*) to streamline it.
- **Manpower strength** in *Panchayats* needs to be improved through multiple fundings such as UFC (16th FC), SFC, State government and own source

revenue (OSR). It is observed that there is a lack of support staff and personnel in *Panchayats*, such as secretaries, assistant secretaries, accountants, engineers, computer operators, data entry operators etc. An attractive pay package and good working conditions may be offered to attract competent young professionals.

- The higher-level governments, particularly the state government, need to abide by its own rules and ensure **timely release of funds** without affixing ambiguous conditionalities to the fiscal transfers. Retaining unspent funds erodes the foundation of decentralized democracy.

12.4 'Functionaries' dimension: Some Suggestions

The dimension of 'Functionaries' is critical in 'devolution index' due to its significance in strengthening *Panchayats*. Many key indicators form this dimension. These are a) physical infrastructure of *Panchayats*, b) e-Connectivity of *Panchayats*, c) *Panchayats* Officials, and d) sanctioned and actual staff position. Suggestions on these parameters are given below:

- In most of the States, the actual staff is less than the sanctioned posts. It was found, during the survey, that one *Panchayat* Secretary manages on an average 17 *Gram Panchayats* in a State. This affects their functioning and delivery of services. The Parliamentary Standing Committee on Rural Development, 2018 on 'Improvement in the functioning of *Panchayats*' had similar observation. Therefore, it is recommended that the State government should make serious efforts towards **recruitment and appointment** of qualified support and technical staff to ensure the smooth functioning of *Panchayats*. The 16th Finance Commission may make suitable recommendations in this regard. The details could be part of the memorandum of the Ministry of *Panchayati Raj* to the Commission.

- Manpower is mostly short at *Gram Panchayat* level to maintain accounts and conduct audits. *Panchayats* should be empowered to hire and fire support *ad hoc* staff at the local level. *Panchayats* could be allowed to seek the expertise and assistance of qualified professionals and institutions outside the government. Sufficient human and financial resources could be allocated to ensure **adequate staffing** and infrastructure. Equitable distribution of staff across *Panchayats* based on workload and requirements must be ensured. Every *Gram Panchayat* should have at least one *Panchayat* Clerk/Assistant to assist the *Gram Panchayat* secretary.
- **Recruitment of *Panchayat* employees** at senior level should be the responsibility of State Public Service Commission (SPSC) in each State. For other levels, a separate body namely Local Government Service Commission may be established to recruit *Panchayat* and Municipal employees. The chairman and Members of the Commission could 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 of *Panchayats* and leader of opposition in legislative assembly.
- There should be a **link between the State cadre and the *Panchayat* employees**. This way, when *Panchayat* employees reach a certain level of seniority, they can be inducted into the State cadre based on merit, with the appropriate recommendation from the State Public Service Commission.

12.5 'Capacity Enhancement' dimension: Some Suggestions

The dimension of 'Capacity Enhancement' is integral in assessing various measures of the States in strengthening of *Panchayats* enabling them to act as institutions of self-governments. Key indicators of this dimension are a) training

Institutions, b) training activities of elected representatives and officials. Suggestions on these parameters are given below:

- The concerns of the *Panchayat* Members were noted during the survey about their inability to update themselves on management skills to run the *Panchayats* and lack of exposure. Many factors including lack of education, and inadequate finance inhibit their functioning. Investment in training infrastructure needs to be enhanced. This includes provision of adequate resources such as qualified trainers, computers, and satellite communication facilities at training centers. It may be ensured that residential **training facilities** with proper amenities are available to accommodate *Panchayat* members and officials during training programs. A shift from traditional one-way communication to more participatory and specialized approaches such as adult learning and experiential learning should be adopted. The training material can be customized to cater for the specific learning requirements of *Panchayat* members and officials, including providing materials in local languages and formats accessible to all.
- It is important to design a **comprehensive curriculum** in Local Public Service Management two-year course consisting of public systems, financial management, personnel management, law, e-Governance etc. on the lines of MBA for *Panchayat* functionaries.
- It is necessary to develop a strong **mechanism** through IT application for quantitative and qualitative monitoring of the capacity building and training interventions of GPDP.
- Initially, focus could be on proper documentation and management of records using digital platforms like e-gramswaraj PlanPlus, ActionSoft, PRIASoft and National Asset Directory (NAD) among others. By equipping

officials with the necessary skills and tools, a uniform pattern for accounting can be established which will also **promote transparency** at the *Panchayat* level.

12.6 'Accountability' dimension: Some Suggestions

'Accountability' has been identified as an important dimension in making *Panchayats* answerable to the people and working in a fair and efficient manner. The dimension is built on various indicators viz. a) accounting and audit of *Panchayats*, b) social Audit of *Panchayats* c) functioning of *Gram Sabha*, d) transparency & anti-corruption e) *panchayats* assessment & in centivization. Suggestions on these parameters are given below:

- Clear **rules and regulations** must be established for *Panchayats* to operate as a facilitator in the true spirit of self-governance as enunciated in Part IX of the Constitution. This ensures that power and decision-making are not concentrated in the hands of a few but involve the entire community. By doing so, the community gains a tangible stake in the planning and implementation of resources which belong to everyone.
- It is suggested that State governments should consider appointing Local Government **Ombudsman**. This Ombudsman would handle complaints, possess adequate authority to address grievances justly within a reasonable timeframe, and ensure that all tiers of *Panchayats* implement the Ombudsman's directives promptly.
- The concept of *Panchayat* is formed on participatory democracy, avoiding the concentration of power among a few representatives and ensuring ultimate accountability to the people through the *Gram Sabha*. Therefore, all schemes under the Eleventh Schedule must be implemented through a **group of people or committees** in *Panchayat*. These committees should be empowered

through CSS guidelines which may have provision for the involvement of SHGs and other community-based organizations.

- Article 243 J of the Constitution is silent on the role of C&AG in **audit of accounts** prepared by *Panchayats* though central government makes regular fiscal transfers to *Panchayats* in the form of 15th FC grants and central schemes. The article leaves to the State Legislature to make provisions for the accounts and audit of the *Panchayats*. The State legislations, by and large, have not introduced the provision of the annual performance report with its financial statements. *Panchayats* mobilize revenue through taxes, service charges, and rents, etc. but not properly scrutinized by any central or state audit authority. A robust system of accounts and audit in line with the practices in other parts of the world is the key aspect to ensure financial accountability of *Panchayats*. In most States, audits have been assigned to departmental auditors of the State governments. Moreover, The C&AG has already proposed to open its offices in each district to exercise control and supervision over the proper maintenance of accounts and audit of *Panchayats*. The C&AG has also started a certification course to prepare a pool of auditors for local governments. It's a good development. It is suggested that the Director of Local Fund Audit (DLFA) may align their audit plans with the guidelines and standards set by the C&AG or Accountant General (AG) to enable proper certification of accounts.
 - The legislative changes in the form of a Central Act need to be followed by conformity Acts and implementation by various State governments through the creation of an enabling environment for local governments. The Union government must encourage the State governments, through an incentive or reward structure, to create this
- environment. At the same time, an **accountability mechanism** for *Panchayats* may also be built. This accountability is not just to the upper level of governments but to the residents of the jurisdiction. This action is essential, as the statutory role of the Union government is limited to seeing the fulfilment of the mandatory provisions of the Constitution.
- **Enhancing accountability** in *Panchayats* is essential for ensuring effective governance and transparent decision-making processes. One approach to achieve accountability to higher authorities is through regular monitoring such as construction of a devolution index, which serves as a benchmark to assess the progress of devolution across States in all dimensions as indicated above. In addition, the accountability mechanism of *Panchayats* to their residents should be robust. This includes adequate maintenance of essential records at the *Gram Panchayat* level such as asset register, demand & collection register, grant register, and digital data. Absence of these lead to inefficiencies and discrepancies in governance. Additionally, implementing accountability mechanisms such as performance evaluations could ensure that members fulfill their responsibilities effectively.
 - *Panchayat* survey on all important parameters of devolution in the States needs to be conducted periodically so that the system of data collection from various line departments in States remain active and intact. The periodicity of such a survey could be in a) the second year for updating, and b) the fourth year for full-fledged ranking. This would enable **monitoring and evaluation of Panchayat performance** and progress over time. By comparing data collected at different points in time, trends and patterns can be analysed, facilitating evidence-based policymaking and

program implementation. It will provide policymakers insights into the impact of devolution on *Panchayat* governance and development outcomes. By analyzing survey data, policymakers can identify successful initiatives, assess areas requiring improvement, and refine policies to better support *Panchayat*.

The suggested recommendations, if considered and suitably implemented, would enhance the functioning of *Panchayats*. In addition, it is essential to inculcate environmental awareness and gender sensitization among the Panchayat functionaries. By promoting gender equality not only among the elected representatives but also among the *Panchayat* employees in day-to-day functioning and decision-making processes can foster inclusive development that addresses the diverse needs of the community.

Similarly, environmental considerations could be embedded in all initiatives to safeguard our natural resources. Furthermore, role of the Panchayats should be defined in the Disaster Management Act, 2005 enabling the local level institution to respond any disaster in the golden hour which mitigate the severity of the disaster to a great extent. Appointments of multipurpose home guards in *Panchayats* can address the problem. The 16th Finance Commission may consider this in its recommendations by clubbing the two routes of fiscal transfers. First is the fiscal transfers to local government-both *Panchayats* and Municipalities under article 280 (3) bb & c. Second is the provision for contingency each UFC makes for 'calamity relief'. Though this requirement is absent in the Constitution, it always finds a place in the terms of reference of the UFC. Joining the two windows of fiscal transfers into one will make both viable and vibrant.

References and Further Readings

- Aiyar, Mani Shankar. 2002. "Panchayati Raj: The Way Forward", *Economic and Political Weekly*, August 3: 3293-3297.
- Aiyar, Mani Shankar. 2004. *Towards Time-bound Panchayati Raj, Tenth Anniversary Plan of Action*, in D. Bandyopadhyay and Amitava Mukherjee (ed) *New Issues in Panchayati Raj*, New Delhi, Concept.
- Alagh, Y.K. 2005. *Panchayati Raj and Planning in India: Participatory Institutions and Rural Roads*, Mimeo.
- Alok, V. N. 2006. "Local Government Organization and Finance: Rural India", in Anwar Shah (ed.), *Local Governance in Developing Countries*, Washington, The World Bank.
- Alok, V. N. 2008. "The Role of State Finance Commissions in Fiscal Decentralization in India", in M A Oommen (ed) *Fiscal Decentralisation to Local Governments in India*, Newcastle upon Tyne, Cambridge Scholars Publishing.
- Alok, V.N. 2009. "Share of Local Governments in the Union Divisible Pool: An Option before the 13th Finance Commission", *Indian Journal of Public Administration*, Vol. LV, No.1. Jan-Mar.
- Alok, V N, 2011. *Role of Panchayat Bodies in Rural Development Since 1959*, Theme Paper for 55th Annual Members Conference at IIPA, New Delhi, IIPA.
- Alok, V N. 2011. "Empowerment of Panchayats by the States through Devolution: An Empirical Assessment 2010-11", New Delhi, MoPR and IIPA.
- Alok, V N. 2012. "Devolution to Panchayats in India: Ranking Functional Environment at Sub-National Level: An Empirical Assessment 2011-12", New Delhi, MoPR and IIPA.
- Alok, V.N. 2013. "Strengthening of Panchayats in India: Comparing Devolution across States: An Empirical Assessment 2012-13", New Delhi, MoPR and IIPA.
- Alok, V N. 2014. "Measuring Devolution to Panchayats in India-A Comparison across States: An Empirical Assessment – 2013-14", New Delhi, MoPR and IIPA.
- Alok, V. N. 2020. "Panchayat Finances in India: An Empirical Assessment 2018-19". New Delhi, NITI Aayog and IIPA.
- Alok, V.N. 2022. "Fiscal Decentralization in India: An Outcome Mapping of State Finance Commissions". Pulgrave Macmillan.
- Alok, V.N. and Laveesh Bhandari. 2004. "Rating the Policy and Functional Environment of Panchayats in Different States of India—A Concept Paper", Paper presented at the Fifth Roundtable of Ministers in Charge of Panchayati Raj, Srinagar, India, October 28–29. <http://www.panchayat.gov.in>.
- Alok, V.N. and P. K. Chaubey. 2010. *Panchayats in India: Measuring Devolution by States*, New Delhi, Macmillan.
- Bahl, Roy. 1999. *Implementation Rules for Fiscal Decentralization*, Georgia State University, Atlanta, Georgia.
- Bahl, Roy. 2008. *Opportunities and Risk of Fiscal Decentralization*. In Gregory Ingram and Yu-Hung Hong (eds.) *Smart Growth Policies: An Evaluation of Programs and Outcomes*, Cambridge, MA: Lincoln Institute of Land Policy.
- Bird, Richard and Christine Wallich. 1993. *Fiscal Decentralization and Intergovernmental Relations in Transition Economies*, Policy Research Working Papers (Public Economics) No 1122, The World Bank.
- Bowman, Ann and Richard Kearney. 1990. *State*

- and Local Government, Boston, Houghton Mifflin.
- Brecher, Michael. 1959. *Nehru: A Political Biography*, London, Oxford University Press.
- Chakravarty, Sukhamoy 1987 *Development Planning: The Indian Experience*, Delhi, Oxford.
- Chakrabarti, Chattopadhyay & Nath 2011. Local Governments in Rural West Bengal, India and their Coordination with Line Departments. *Commonwealth Journal of Local Governance*, 8 (9), 33-51. DOI:10.5130/cjlg.v0i8/9.2411
- Chathukulam, Jos and John, M.S. 2003. "Measuring Decentralisation: The Case of Kerala (India)". *Public Administration & Development*, 23(4): 347-60
- Chathukulam Jos., V Rekha, Manasi Joseph, T V Thilakan, C V Balamurli, 2024. Utilisation of Fifteenth Finance Commission's Health Grants: A Kerala Story, *Indian Public Policy Review* 2024, 5(1): 01-89
- Chaturvedi, T.N. 1964. "Tensions In Panchayati Raj: Relations Between Officials and Non-Officials, *The Economic Weekly*, May 30, P. 921.
- Chattopadhyay, R., and E. Duflo. 2004. "Impact of Reservation in Panchayati Raj: Evidence from a Nationwide Randomised Experiment." *Economic And Political Weekly*, February 28, pp. 979-986.
- Cheng, J. (2019). Decentralization for Economic Growth: A Critical Review. In: *States, Intergovernmental Relations, and Market Development. Governing China in the 21st Century*. Palgrave Macmillan, New York. https://doi.org/10.1057/978-1-137-58357-4_2
- Chaudhuri, Shubham 2007. "What Differences Does a Constitutional Amendment Make? The 1994 Panchayati Raj Act and the Attempt to Revitalize Rural Local Government in India", in Pranab Bardhan and Dilip Mookherjee (eds), *Decentralization and Local Governance in Developing Countries: A Comparative Experience*, New Delhi, Oxford University Press.
- Center for Policy Research. 2014. *Rural Local Bodies Core Functions and Finances, A Study of Fourteenth Finance Commission*, New Delhi.
- Datta P. and Sodhi I. 2021. The Rise of the Panchayati Raj Institutions as the Third Tier in Indian Federalism: Where the Shoe Pinches. *Indian Journal of Public Administration*, 67(1), 9-26.
- Datta P. 2019. Rural decentralisation in India at the crossroads: The context, challenges and consequences. *Journal of Asian Rural Studies*, 3(1), 17-34.
- Debroy, Bibek and P.D. Kaushik. (eds). 2004. *Emerging rural developments through panchayats*. New Delhi. Academic Foundation.
- Dreze, Jean and Amartya Sen. 2002. *India: Development and Participation*, New Delhi, Oxford University Press.
- Friedman, H. 1983. "Decentralised Government in Asia: Local Political Alternatives for Decentralised Development", in G.S. Cheema and D. Rondinelli (ed.), *Decentralisation and Development*, Sage, Beverly Hills.
- Gandhi, M.K. 1962. *Village Swaraj*, Ahmedabad, Navajivan Publishing House
- Ghatak, Maitreesh and Maitreya Ghatak. 2002. "Recent Reforms in the Panchayati System in West Bengal: Towards Greater Participatory Governance?" *Economic and Political Weekly*, 37(1): 45-58.
- Government of India. 1937. *The Government of India Act, 1935*.
- Government of India. 1963. *Report of the Study Team on Position of Gram Sabha in Panchayati Raj Movement (Chairman: R.R. Diwakar)*, New Delhi.
- Government of India, 1965. *Report of the Committee on Panchayati Raj Elections*

- (Chairman: K Santhanam), New Delhi, Ministry of Community Development and Cooperation.
- Government of India, 1978. Report of the Committee on Panchayati Raj Institutions (Chairman: Asoka Mehta), New Delhi, Department of Rural Development, Ministry of Agriculture and Irrigation.
- Government of India. 1984. Report of the Working Group on District Planning (Chairman C.H. Hanumanthana Rao), New Delhi, Planning Commission.
- Government of India. 1985. "Administrative Arrangements for Rural Development: A Perspective-Proceedings of the National Workshop Held at NIRD," Hyderabad, National Institute for Rural Development.
- Government of India. 1996. The Provisions of the Panchayats (Extension to the Scheduled Areas Act), 1996, retrieved at URL: <https://pesadarpan.gov.in/documents/30080/44292/maharashtra+eng.pdf/a3e22593-e640-4b2d-a95f-f483dd6e62b5>
- Government of India. 2000. Report of the Eleventh Finance Commission for 2000-05, New Delhi.
- Government of India 2001. "Report of the Task Force on Devolution of Powers and Functions Upon Panchayati Raj Institutions," Ministry of Rural Development, New Delhi.
- Government of India. 2001. Report of the Task Force on Panchayati Raj Institutions, New Delhi, Planning Commission.
- Government of India. 2001. Report of the Working Group on Decentralized Planning and Panchayati Raj Institutions, New Delhi, Ministry of Rural Development.
- Government of India 2002. National Human Development Report, New Delhi, Planning Commission.
- Government of India. 2004a. "Background Note and Action Points." Paper prepared for the Chief Ministers' Conference on Poverty Alleviation and Rural Prosperity through Panchayati Raj, New Delhi, June 29.
- Government of India. 2004b. "Inaugural Address by the Prime Minister." Chief Ministers' Conference on Poverty Alleviation and Rural Prosperity through Panchayati Raj, New Delhi, June 29.
- Government of India. 2004c. "Report of the Task Force of Officials in Charge of Panchayati Raj in States to Examine the Centrally Sponsored Schemes" New Delhi, Ministry of Panchayati Raj.
- Government of India. 2004d. Resolution of the First Round Table of Ministers in Charge of Panchayati Raj, Kolkata, July 24-25. <http://www.Panchayat.gov.in>.
- Government of India. 2004e. Report of the Twelfth Finance Commission for 2005-10, New Delhi.
- Government of India., 2005. The Mahatma Gandhi National Rural Employment Guarantee Act, 2005, Department of Rural Development, Ministry of Rural Development, retrieved at URL: http://mnregaweb4.nic.in/netnrega/state_html/antyodaya_detail.aspx?fin_year=2017-2018&source=national&Digest=w3h8VMbqzt/SypLZlwb6Gw
- Government of India. 2006. Planning at the Grassroots Level: An Action Programme for the Eleventh Five Year Plan, Report of the Expert Group, New Delhi, Ministry of Panchayati Raj.
- Government of India. 2007. Local Governance: An inspiring journey into the future, Sixth Report of the Second Administrative Reforms Commission.
- Government of India. 2008. "Centrally Sponsored Schemes: Identifying a Domain for the Panchayati Raj Institutions", in The State of Panchayats: 2007-08, Vol. 3: Supplementary, New Delhi, Ministry of Panchayati Raj. pp. 337-45.
- Government of India. 2008. Report of the Empowered Sub-Committee of the National

- Development Council on Financial and Administrative Empowerment of the Panchayati Raj Institutions, New Delhi, Ministry of Panchayati Raj.
- Government of India 2009. Report of the Thirteenth Finance Commission for 2010-15, New Delhi.
- Government of India, 2010. National Mission for Sustainable Agriculture, Department of Agriculture and Cooperation, Ministry of Agriculture, retrieved at URL: <http://agricoop.nic.in/sites/default/files/National%20Mission%20For%20Sustainable%20Agriculture-DRAFT-Sept-2010.pdf>
- Government of India. 2013. Towards Holistic Panchayati Raj: Twentieth Anniversary Report of the Expert Committee on Leveraging Panchayats for Efficient Delivery of Public Goods and Services, (Chairman: Mani Shankar Aiyar), New Delhi, Ministry of Panchayat Raj.
- Government of India. 2013. "e-Connectivity of Panchayats", National Institute of Rural Development, Ministry of Rural Development, retrieved at URL: http://www.nirdpr.org.in/nird_docs/rss/RS%2097.pdf
- Government of India 2014. Report of the Fourteenth Finance Commission for 2015-20, New Delhi.
- Government of India. 2016. 101st Constitutional Amendment Act, 2016, Ministry of Finance, Government of India.
- Government of India, 2017. Deendayal Antyodaya Yojana - National Rural Livelihoods Mission (DAYNRLM), Ministry of Rural Development, retrieved at URL: https://rbidocs.rbi.org.in/rdocs/content/pdfs/10mc03072017_an1.pdf
- Government of India, 2017 Mission Antyodaya Mapping Status, Ministry of Rural Development, Department of Rural Development, retrieved at URL: http://mnregaweb4.nic.in/netnrega/state_html/antyodaya_detail.aspx?fin_year=2017-2018&source=national&Digest=w3h8VMbqzt/SypLZlwb6Gw
- Government of India 2018 Compendium of Documents on Dairy Development and Animal Husbandry Schemes being implemented by different departments, National Dairy Development Board, retrieved at URL: <https://www.dairyknowledge.in/sites/default/files/compendium-of-government-schemes-2018-19.pdf>
- Government of India 2018. Compendium of Missions/Schemes 2018, Department of Agriculture, Cooperation & Farmers Welfare, retrieved at URL: <http://agricoop.nic.in/sites/default/files/Final%20Compendium%204-10-2018.pdf>
- Government of India, 2017. National Assistance Programme (NSAP), Manual for District Level Functionaries, retrieved at URL: https://darp.gov.in/sites/default/files/NSAP-District%20Manual_21.11.2017%281%29.pdf
- Government of India, 2017. National Commission for Scheduled Tribes, A Handbook, retrieved at URL: <https://www.aicte-india.org/downloads/handbook%20for%20Scheduled%20Tribes.pdf>
- India, Government of 2018. List of Awardees of Panchayat Awards, Ministry of Panchayati Raj.
- Government of India. 2019. Basic Statistics of Panchayati Raj Institutions, Ministry of Panchayati Raj 2019.
- Government of India, 2019. Scheme(s) for Socio-Economic Empowerment of SCs, Department of Social Justice and Empowerment, Ministry of Social Justice and Empowerment, retrieved at URL: <http://socialjustice.nic.in/writereaddata/Content/pmagy%20and%20sca%20to%20scsp.pdf>
- Government of India 2021. Report of the Fifteenth Finance Commission for 2021-26, New Delhi.

- Government of India, Gram Panchayat Development Plan (GPDP) Count Report, Decentralized Planning System, Ministry of Panchayati raj, retrieved at URL: <http://www.planningonline.gov.in/ReportData.do?ReportMethod=getGdpCount>
- Government of India, National Health Mission (NHM), retrieved at URL: <https://mohfw.gov.in/sites/default/files/56987532145632566578.pdf>
- Government of India, 2019. Mission Antyodaya, Ministry of Rural Development, retrieved at URL: <https://missionantyodaya.nic.in/preloginKeyHighlightsReportStateList.html>
- Government of India, Plan Plus, Decentralized Planning System, Ministry of Panchayati Raj, retrieved at URL: <https://planningonline.gov.in/ReportData.do?ReportMethod=allocationForGrant>
- Government of India, Open Government Data (OGD) Platform India, retrieved at URL: <https://data.gov.in/resources/state-ut-wise-number-panchayati-raj-institutions-and-elected-representatives-2008-2014>.
- Government of India, Pradhan Mantri Adarsh Gram Yojana (PMAGY), Ministry of Social Justice and Empowerment, Department of Social Justice and Empowerment, retrieved at URL: <http://www.pmagy.gov.in/Docs/PPT-PMAGY-States.pdf>.
- Government of India, Press Information Bureau, Ministry of Panchayati Raj, retrieved at URL: <https://pib.gov.in/newsite/PrintRelease.aspx?relid=73918>.
- Government of India, Shyama Prasad Mukherji Rurban Mission (SPMRM), Indian Economic service, retrieved at URL: [http://www.arthapedia.in/index.php?title=Shyama_Prasad_Mukherji_Rurban_Mission_\(SPMRM\)](http://www.arthapedia.in/index.php?title=Shyama_Prasad_Mukherji_Rurban_Mission_(SPMRM))
- Government of India, Department of Land Resources, Ministry of Rural Development, retrieved at URL: <https://dolr.gov.in/programme-schemes/pmksy/watershed-development-component-pradhan-mantrikrishi-sinchai-yojana-wdc-pmksy>
- Government of India, Department of Drinking Water and Sanitation, Ministry of Jal Shakti, retrieved at URL: https://sbm.gov.in/sbmReport/Report/Physical/SBM_VillageODFMarkStatus.aspx
- Government of India, Gram Panchayat Development Plan Campaign, Ministry of Panchayati Raj and Ministry of Rural Development, retrieved at URL: https://gdpd.nic.in/gdpdApprovedReport.html?OWASP_CSRFTOKEN=2J42-5TBI-HXNI-F428-5S73-MO1O-AJLF-XP8V.
- Government of India, National Workshop on Good Practices in Rural Development Sector, Ministry of Rural development, Government of India & National institute of Rural Development and Panchayati Raj, retrieved at URL: http://nirdpr.org.in/nird_docs/sagy/Good-Practices-in-Rural-DevelopmentSector.pdf
- India, Government of Mission Antyodaya, Ministry of Rural Development, retrieved at URL: <https://missionantyodaya.nic.in>.
- Gulati, I.S. 1994. Financial Devolution to Local Bodies: Role of State Finance Commissions. Economic and Political weekly, XXIX, No.9 of 1914.
- Hooja, Rakesh and Sunil Dutt. 2010. Fifty Years of Panchayati Raj and Decentralised Development, New Delhi, Indian Institute of Public Administration.
- IIPA 2009. Report of the Technical Committee of the Ministry of Panchayati Raj to prepare Draft Joint Memorandum on behalf of Panchayats to the 13th Finance Commission, New Delhi, Indian Institute of Public Administration, (Chairman: V Ramachandran).
- IIPA 1962. Indian Journal of Public Administration, Special Number on Panchayati Raj.
- IIPA 1973. Indian Journal of Public Administration, Special Number on Multi Level Planning, July- September.
- IIPA 1978. Indian Journal of Public

- Administration, July- September, Special Number on Decentralisation in Administration.
- IIPA. 1987. New Thrust in Democratic Decentralisation, Theme Paper for 31st Annual Members Conference.
- IIPA. 1995. Panchayati Raj and People's Aspirations, Theme Paper for 39th Annual Members Conference.
- International Monetary Fund. 2014. Government Financial Statistics Manual.
- Jain, L.C. 1962. Panchayati Raj and Cooperatives, Volume 8 Issue 4
- Joint Report on Indian Constitutional Reforms. 1918. (the Montagu-Chelmsford Report).
- Kumar R. (2019). Imperatives of decentralised planning at the grassroots. *The Public Economist*. <https://thepubliceconomist.com/?p=68138>, November 30
- Litvack, J., Juniad Ahmad and Richard Bard. 1998, *Rethinking Decentralization in Developing Countries*. Washington D.C.: World Bank.
- Malaviya, H. D. 1956. *Village Panchayats in India*. New Delhi: Economic and Political Research Department, All India Congress Committee.
- Mathew, George. (ed.) 2000. *Status of Panchayati Raj in the States and Union Territories in India*, New Delhi, Concept Publishing Company.
- Matthew, G. 2001. "Panchayat Elections: Dismal Record", *Economic and Political Weekly*, January 20, pp. 183-184.
- Ministry of Panchayati Raj, & TISS. 2015. *Devolution report 2014-15. How Effective is Devolution Across Indian States?* Ministry of Panchayati Raj, Government of India and Tata Institute of Social Sciences, Mumbai.
- Ministry of Panchayati Raj, & TISS. 2016. *Devolution report 2015-16. Where local democracy and devolution in India is heading towards?* Ministry of Panchayati Raj, Government of India and Tata Institute of Social Sciences, Mumbai.
- Minocha, A.C. 2008. "Strengthening Link Between Central and State Finance Commissions", *Economic and Political Weekly*, Vol. 43, No.22.
- Mishra, Debiprasad. 2004. "Decentralisation and Local Governance" in *Theme Papers, Silver Jubilee Symposium on Governance in Development: Issues, Challenges and Strategies*, Anand, Institute of Rural Management.
- Mishra, Sweta. 1996. *Democratic Decentralization in India: Study in Retrospect and Prospect*, New Delhi, Mittal.
- Mookherjee, D. 2001. "Combating the Crisis in Government Accountability: A Review of Recent International Experience" Boston University Institute for Economic Development, Discussion Paper No. 117.
- Mookerjee, Radha Kumud. 1958. *Local Government in Ancient India*, New Delhi, Moti Lal Banwari Dass.
- Mukarji, Nirmal and Abhijit Datta. 1996. *New Perceptions on Local Government*, Institute of Social Sciences, ISS Occasional Paper Series- 20.
- Mukarji, Nirmal and D. Bandyapadhyay. 1993. *New Horizons for West Bengal Panchayats*, Calcutta, Government of West Bengal.
- Mukarji, Nirmal. 1989. "Decentralisation Below the State Level, Need for a New System of Governance", *Economic and Political Weekly*, 24(9): 467-72.
- Mukarji, Nirmal. 1994. "Self-Government and Its Instrumentalities", *Economic and Political Weekly*, 29(13): 789-91.
- Mukerjee, Amitabh. 1991. "Decentralization: Some Conceptual Issues" in B.N. Yugandhar and A. Mukherjee (ed.), *Reading in Decentralized Planning Concept*, New Delhi.
- Narain, Iqbal 1971. "Democratic Decentralization: The Idea, The Image and The Reality" in

- Indian Journal of Public Administration, Vol. 17, No. 4, October-December.
- Nath, V. 1962. "The Technical Departments Under Panchayati Raj", Indian Journal of Public Administration, Vol. VIII, p. 512.
- National Institute of Rural Development. 1997. Journal of Rural Development, Vol. 16, No.4, Special Issue on Panchayati Raj.
- National Institute of Rural Development. 1991. Journal of Rural Development, Vol. 10, No.5, Special Issue on Panchayati Raj.
- National Institute of Urban Affairs. 2005. State Finance Commissions' Recommendations and Follow-up Actions Thereon, Vol.1 & Vol. II, Final Report, New Delhi, NIUA.
- NCAER. 2007. Working Index of Devolution for Assessing Environment for Panchayati Raj Institutions in the States: Empirical Assessment (January) submitted to UNDP and Ministry of Panchayati Raj. (Mimeo), New Delhi, NCAER.
- NCAER. 2008. Working Index of Devolution for Assessing Environment for Panchayati Raj Institutions in the States: Empirical Assessment, New Delhi, NCAER.
- NCAER. 2009. An Index of Devolution for Assessing Environment for Panchayati Raj Institutions in the States (March) prepared for the Ministry of Panchayati Raj (Mimeo), New Delhi, NCAER.
- Oates, W. E. 1969. "Effect of Property Taxes and Local Public Spending on Property Value: An Empirical Study of Tax Capitalization and Tiebout Hypothesis", Journal of Political Economy, Vol. 77 pp. 957-971.
- Oates, W. E. 1977. "An Economist's Perspective on Fiscal Federalism", in W. E. Oates (eds.), The Political Economy of Fiscal Federalism, Lexington, Massachusetts, pp. 3-20.
- Oates, W. E. 1999. "An Essay on Fiscal Federalism", Journal of Economic Literature, Vol. XXXVII. (September); pp. 1120-1149.
- OECD. 2016. Subnational governments around the world: Structure and finance
- Olson, Mancur. 1969. "The Principle of Fiscal Equivalence: The Division of Responsibilities among Different Levels of Government. "American Economic Review 59 (2): 479-87.
- O'Malley, L.S.S 1925., History of Bengal, Bihar and Orissa under British Rule, Calcutta
- Oommen, M.A. and Abhijit Datta. 1995. "Panchayats and Their Finance", Institute of Social Sciences (New Delhi, India), Concept Publishing Company.
- Oommen, M.A. 2005. Rural Fiscal Decentralisation in India: A Brief Survey of Literature, in Jain, L.C. (ed.) Decentralisation and Local Governance, Hyderabad, Orient Longman.
- Oommen, M.A. 2006. "Fiscal Decentralization to the Sub-State Level Governments", Economic and Political Weekly, Vol. 41, No.10.
- Oommen, M. A. 2009. Limits of a 'Devolution Index', Economic and Political Weekly, Volume 44, Issue 29, July 18.
- Oommen, M.A. and Mahipal. 1993. "MPs Local Area Development Scheme: Dangerous Portent", Economic and Political Weekly, 24(9): 325-26.
- Palanithurai, G. 2001. Capacity Building for Local Body Leaders, New Delhi, Concept Publishing House.
- Palshilcar, Suhas. 2002. "Triangular Competition and Bipolar Politics: Elections to Local Bodies in Maharashtra", Economic and Political Weekly, 37(13): 1273-80.
- Pethe, Abhay and Ajit Karnik and Dilip Karmarkar. 2006. Developing a Quantitative Framework for Determining Devolution of Funds from the State Government to Local Bodies in Niraja Jayal et al., (eds.) Local Governments in India: Decentralisation and Beyond, OUP.
- Planning Commission. 2001. Report of the Task Force on Panchayati Raj Institutions, New Delhi.
- Raghavelu, C. V and E.A.Narayana. 1991.

- “Reforms in Panchayati Raj – A Comparative Analysis of Andhra Pradesh, Karnataka and West Bengal”, *Indian Journal of Public Administration*.
- Rajiv Gandhi Foundation 2000. *Panchayati Raj in India: Status Report 1999*, Rajiv Gandhi Foundation, New Delhi.
- Rajaraman, I. 2003. *A Fiscal Domain for Panchayats*. Oxford University Press, ISBN: 9780195665079. <https://books.google.co.in/books?id=2fewAAAAIAAJ>
- Rajaraman, I and D. Sinha. 2007. *Tracking Functional Devolution by States to Panchayats*, Working Paper No. 48, New Delhi, National Institute of Public Finance and Policy.
- Rajaraman, Indira. 2007. “Rural Decentralisation and Participatory Planning for Poverty Reduction: Overall Report on Four States”, New Delhi, National Institute of Public Finance and Policy.
- Rao, M. Govinda, Amar Nath H K, and B. P. Vani. 2004. “Fiscal Decentralisation in Karnataka – A Study of Rural Local Bodies”, in Geetha Sethi (ed.) “Fiscal Decentralisation in India”, New Delhi, Oxford University Press and World Bank.
- Rao, M.G. and U.A.V. Rao. 2008. “Expanding the Resource Base Panchayats: Augmenting Own Revenues”, *Economic and Political Weekly*, pp.54-61, January.
- Rao, G.V.K. 1985. *Report of the Committee to Review the Existing Administrative Arrangements for Rural Development and Poverty Alleviation Programmes (CAARD)*, Department of Rural Development, Ministry of Agriculture.
- Rao, Hanumantha. 1984. *Report Of the Working Group of District Planning*. Planning Commission, Government Of India.
- Reddy, G. Ram. (ed.) 1977. *Patterns of Panchayati Raj in India*, New Delhi, Macmillan.
- Report of the Committee on Local Self-Government in Madras, 1882. 2 vols. 1883.
- Rondinelli, D. 1981. “Government Decentralisation in Comparative Perspective: Theory and Practice in Developing Countries”, *International Review of Administrative Science*, 47 (2): 133-145.
- Rondinelli, D. & G.S. Cheema. 1983. “Implementing Decentralisation Policies: An Introduction” in Cheema and Rondinelli (ed.) *Decentralisation and Development: Policy Implementation in Developing Countries*, Beverly Hills, Ca, Sage, 9-34.
- Rondinelli, D. & G.S. Cheema. 1984. *Decentralisation in Developing Countries: A Review of Recent Experience*, Washington DC, World Bank.
- Royal Commission upon Decentralisation in India. 1909. Vol i, Report. Vol ii.-x: minutes of evidence taken throughout India and Burma.
- Saran, P. 1941. *The Provincial Government of the Mughals*. Allahabad: Kitabistan.
- Sarkar, Sumit. 1983. *Modern India 1885-1947*, New Delhi, Macmillan.
- Sarumathy, M. 1999. *Compendium of Research Studies/Publications on Rural Local Self-Government (1958-1998)* Hyderabad: National Institute of Rural Development.
- Seabright, P. 1996. “Accountability and Decentralization in Government: An Incomplete Contracts Model”, *European Economic Review*, 40(1): 61-89.
- Sen, A. 1999. *Development as freedom*. Oxford: Oxford University Press.
- Sethi, Geeta. 2004. *Fiscal Decentralisation to Rural Governments in India*, New Delhi, The World Bank and OUP.
- Shah, Anwar. 1994. “The Reform of Intergovernmental Fiscal Relations in Developing and Emerging Market Economies”, *Policy and Research Series 23*, Washington, DC, The World Bank.
- Shah, Anwar. 2005. “Fiscal Decentralisation in Developing and Transition Economies: An

- Overview”, in Jain, L.C. (ed.) *Decentralisation and Local Governance*, Orient Longman Private Limited, Hyderabad.
- Shah, Anwar (ed.) 2006. *Local Governance in Developing Countries*, Washington DC, The World Bank
- Shah, Anwar. (ed.) 2006. *Local Governance in Industrial Countries*, Washington DC, The World Bank.
- Shah, Anwar. and Iyanyna, Maksym. 2012. “Is your Government Closer to its People? Worldwide Indicators on Localization and Centralization - Working Paper Series”, Poverty Reduction and Economic Management Unit, The World Bank.
- Shah, Anwar and Sana Shah. 2006. “The New Vision of Local Governance and the Evolving Roles of Local Governments” in Anwar Shah (ed.) *Local Governance in Developing Countries*, The World Bank.
- Shah, Anwar and Sana Shah. 2007. *Local Budgeting*, Washington DC, The World Bank.
- Shah, Anwar. 1988. “Capitalization and the Theory of Local Public Finance: An Interpretive Essay.” *Journal of Economic Surveys* 2 (3): 209-43.
- Shah, Anwar. 2004. “Fiscal Decentralization in Developing and Transition Economies: Progress, Problems, and the Promise.” Policy Research Working Paper 3282, World Bank, Washington DC.
- Sharma, Sudesh. 1976. *Panchayati Raj in India*, New Delhi, Trimurti.
- Shiviah, M. 1976. *Panchayati Raj: Analytical Survey*, Hyderabad, NIRD.
- Shiviah, M. 1986. *Panchayati Raj: A Policy Perspective*, Hyderabad, NIRD.
- Shylendra, H. S. and S. S. Rajput. 2009. *Issues before the Finance Commission: Empowering the Panchayati Raj Institutions (Report of the Conference Organized during December 22-23, 2008, at IRMA)*, Anand, IRMA.
- Shylendra, H.S. 2008. *Delivering Rural Development Programmes: Can Panchayats Make a Difference?* Working Paper No. 206, Anand, Institute of Rural Management.
- Singhvi, L.M and Frits Bolkestein. 1988. “Citizenship Development: Western Mores and Eastern Values”, *Citizenship Development Society*, Delhi.
- Sivanna, N. 1998. “Decentralised Governance and Planning in Karnataka: A Historical Review”, *Social Change*, (March): 28-53.
- Sivanna, N. 1999. “Decentralisation and Rural Development: The Case of Karnataka”, *Indian Social Science Review*, 1(1): 29-50.
- Sivanna, N. 1990. “Panchayati Raj Reforms and Rural Development”, Allahabad, Chugh Publication.
- Sivaramakrishnan, K.C. 2000. “Power to the People: The Politics and Progress of Decentralisation”, New Delhi, Konark Publishers.
- Sivaramkrishnan, K. C. 1999. *Sub-State Level Local Governments, Constitution of India: A Case of Rethinking*, Society for Peace, Security and Development Studies, New Delhi.
- Sohini, Paul. 2006. *The Right to Information Act and Panchayati Raj Institutions: Punjab as Case Study*, Commonwealth Human Rights Initiative, New Delhi.
- Srivastava, K.B. 2001. *Action Research for Strengthening Panchayats in Karnataka*, Hyderabad, National Institute of Rural Development.
- Standing Committee on Rural Development. 2018. *Improvement in the functioning of Panchayats (Chair: Dr. P Venugopal)*, July 19.
- Taylor, Carl C. 1956. *A Critical Analysis of India’s Community Development Programme*, New Delhi, Community Projects Administration, GOI.
- Tekchandani, Bharti, Kiran Jyoti and Priti Sharma 1997. “They Call Me Member Saab: Women in Haryana Panchayati Raj”,

- MARC (Multiple Action Research Group), New Delhi.
- Tinker, Hugh. 1954. *The Foundations of Local Self Government in India, Pakistan and Burma*. London, University of London.
- Tommasi, M. 2003. "Centralization versus Decentralization: A Principal Agent Analysis", unpublished paper.
- Torrison, G., Pike, A., Rodríguez-Pose, A., Tomaney, J. and Tselios, V. 2010, "Defining and measuring decentralisation: a critical review", Unpublished Paper, CURDS: Newcastle Upon Tyne.
- UNDP 2005 *Decentralization in India: Challenges and Opportunities*, Discussion Paper Series, HDRC,
- Uphoff, T. Norman. 1982. *Rural Development and Local Organization*, New Delhi, Macmillan.
- Vaidyanathan, A. 2003. *Rural Infrastructure in 3i Network* (ed.) India Infrastructure Report 2003: Public Expenditure Allocation and Accountability, New Delhi, OUP.
- Venkataramangaiya, M. and M. Pattabhiram. 1969. *Local Government in India: Select Readings*, Bombay, Allied Publishers.
- Vijayanand, S. M. 2001. "Issues Related to Administrative Decentralization and Administering Decentralization: Lessons from the Kerala Experience", Paper Presented at the Workshop on Decentralization, Institute for Social and Economic Change, Bangalore, May 31-June 1.
- Vijaylaxmi, V. and B.K. Chandrasekhar. 2000. "Gender Inequality, Differences, and Identities: Women and Local Governance in Karnataka", Working Paper 72. Institute for Social and Economic Change, Bangalore.
- Vora, Rajendra. 1996. "Shift of Power from Rural to Urban Sector", *Economic and Political Weekly*, 31(2 & 3): 171-73.
- Vyasulu, Vinod. 2003. *Panchayats, Democracy and Development*, Jaipur, Rawat Publications.
- Wadhvani, M. and S.N. Mishra. (ed.) 1996. *Dreams & Realities: Expectation from Panchayati Raj*, IIPA, New Delhi.
- Williams, Glyn. 1999. "Panchayati Raj and Changing Micro Politics of West Bengal", in Wilson, C.H. 1948, *Essays on Local Government*, Oxford, Blackwell.
- Wolman, Harold. 1990. "Decentralization: What it is and Why We Should Care" in *Decentralization, Local Governments, and Markets*. (ed.) Robert J. Bennett, Oxford (England), Clarendon Press.
- World Bank. 2006. "India Inclusive Growth and Service Delivery: Building on India's Success", *Development Policy Review*.
- World Bank. 2004. *India: Fiscal Decentralization to Rural Governments*. Vol. I. Washington, DC, World Bank.
- World Bank. 2007. *West Bengal Fiscal Decentralization to Rural Governments: Analysis and Reform Options* (unpublished).
- World Bank. (various Years). *World Development Reports*, New York, Oxford University Press.
- World Bank. 1993. *World Development Report*, New Delhi, Oxford University Press.
- World Bank. 2000. *Overview of Rural Decentralization in India*, Delhi,
- World Bank. 2000-2001. *World Development Report: Attacking Poverty*, New Delhi, Oxford University Press.
- Wunsh, James. 1991. "Institutional Analysis and Decentralisation: Developing an Analytical Framework for Effective Third World Administrative Reform", *Public Administration and Development*, 11(5): 431-451.

Sources of State specific data

Andhra Pradesh

Andhra Pradesh Panchayat Act, 1994

Andhra Pradesh District Boards Act, 1920

- Andhra Pradesh (Andhra Area) Commercial Crops Markets Act, 1933
- Andhra Pradesh (Andhra Area) Public Health Act, 1939 (Act III of 1939)
- Andhra Pradesh Entertainment Tax Act, 1939
- Andhra Pradesh Water Tax Act, 1988
- Andhra Pradesh, Government of 1997. Report of the First State Finance Commission for 1997-2000, May, Hyderabad (Chairperson: G Lakshmana Swamy).
- Andhra Pradesh, Government of 2001. Second State Finance Commission, Report for 2000-01 to 2004-05, August, Hyderabad (Chairperson: Prof. D L Narayana).
- Andhra Pradesh, Government of 2005. Andhra Pradesh DPC Act, 2005. Department of Panchayat Raj & Rural Development.
- Andhra Pradesh, Government of 2005. Third State Finance Commission, Report for 2005-06 to 2009-10, Hyderabad (Chairperson: Prof. D. L. Narayana).
- Andhra Pradesh, Government of 2017. Andhra Pradesh Goods & Services Tax Act, 2017. Andhra Pradesh Finance Department.
- Andhra Pradesh, Government of .2019. Socio Economic Survey 2018-19. Andhra Pradesh Planning Department.
- India, Government of 2013. Draft Report of Andhra Pradesh submitted to the study group of the Ministry of Panchayati Raj. (Unpublished)
- Arunachal Pradesh**
- Arunachal Pradesh Panchayat Raj Act, 1997
- Assam**
- Assam Panchayat Act, 1994
- Assam, Government of .1996. Report of the Assam Finance Commission for 1996-2001, February 29, Guwahati (Chairperson: M M Taimur).
- Assam, Government of 2003. Report of the Second Assam State Finance Commission, August, Guwahati (Chairperson: Rajiv Kr. Bora).
- Assam, Government of .2008. Report of the Third Assam State Finance Commission, March, Guwahati (Chairperson: H N Das).
- Assam, Government of 2012. Report of the Fourth State Finance Commission, June, Award Period: 2011-12 to 2015-16, (Chairman: P.K. Bora).
- Assam, Government of 2016. Report of the Fifth State Finance Commission, June, Award Period: 2016-20, November (Chairman: Prabir K Datta).
- Bihar**
- Bihar, Government of 1994. State Finance Commission (I): Report not submitted, April, Patna, Rural Development Department (Chairperson: -R.K. Srivastava, Member, Board of Revenue), Government of Bihar.
- Bihar, Government of 1999. State Finance Commission (II): Interim Report, June, Patna, Rural Development Department (Chairperson: B.B. Lal, Director L.N.M Institute of Business Management & Social Change), Government of Bihar.
- Bihar, Government of 2004. State Finance Commission (III): Report, November, Patna, Rural Development Department (Chairperson: G S Kang, Development Commissioner, ex-officio).
- Bihar, Government of 2010. Report of the Fourth State Finance Commission, June, Award Period: 2010-11 to 2014-15, (Chairman: D.R. Mehta), Government of Bihar.
- Bihar, Government of 2016. Report of the Fifth State Finance Commission, January, Award Period: 2015-16 to 2019-20, (Chairperson: A N P Sinha).
- Bihar, Government of 2006. The Bihar Panchayati Raj (Amendment) Act, 2006. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2006. The Bihar Panchayati

- Raj Act, 2006. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2006. The Constitution of Bihar District Planning Committee and Conduct of Business Rules, 2006. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2007. The Bihar Panchayati Raj (Amendment) Act, 2007. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2009. The Bihar Panchayati Raj (Amendment) Act, 2009. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2010. Report of the Fourth State Finance Commission, June, Award period: 2010-15, Chairperson: D R Mehta).
- Bihar, Government of 2010. Report of the Fourth State Finance Commission, June, Award Period: 2010-11 to 2014-15, (Chairman: D.R. Mehta), Government of Bihar.
- Bihar, Government of 2010. The Bihar Panchayat Service Rule, 2010. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2010. The Bihar Panchayati Raj (Amendment) Act, 2010. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of .2011. The Bihar Panchayati Raj (Amendment) Act, 2011. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2012. Bihar Gram Sabha (Coordination of meeting and Procedure for Conduct) Rules, 2012. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2012. Bihar Panchayat Election Rules, 2006. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2015. The Bihar Panchayati Raj (Amendment) Act, 2015. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2016. Report of the Fifth State Finance Commission, January, Award Period: 2015-16 to 2019-20, Chairperson: A N P Sinha).
- Bihar, Government of 2016. The Bihar Panchayati Raj (Amendment) Ordinance, 2016. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of .2017. Report of the CAG on Local Bodies for the year ended March 2016.
- Bihar, Government of 2017. The Bihar District Planning Committee Constitution and Conduct of Business (Amendment) Rules, 2017. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2017. The Bihar Goods & Services Tax Act, 2017. Bihar Commercial Taxes Department, Government of Bihar.
- Bihar, Government of 2017. The Bihar Panchayati Raj (Amendment) Ordinance, 2017. Panchayati Raj Department, Government of Bihar.
- Bihar, Government of 2019. Economic Survey of Bihar for year 2018-19.
- Government of Bihar. 2019-20. Bihar Budget Analysis: PRS. retrieved at url: http://www.prsindia.org/sites/default/files/budget_files/State%20Budget%20Analysis%20-%20Bihar%202019-20%20English.pdf.
- Government of India. 2013. Draft State Report of Panchayats of Bihar submitted to the Study Group of the MoPR.
- Kumar, Girish. 2001. "Overcoming State Resistance: Panchayat Elections in Bihar", Economic and Political Weekly, 36(20): 1681-84.
- Rider, Mark, Ghosh, Prabhat P. and Gupta, Shaibal. 2010. Report on the Bihar PRI Finance Study: Asian Development Research Institute
- Chhattisgarh**
The Chhattisgarh Panchayati Raj Avam Garam Swaraj Abhiniyam, 1993
- Goa**
Goa Panchayat Raj Act, 1994

- Goa, Government of 1999. Report of the State Finance Commission. 2000-2005. June, Panaji, Goa (Chairperson: V A Pai Panandikar).
- Goa, Government of 2007. Report of the State Finance Commission. 2007-2012. December, Panaji, Goa (Chairperson: Alban Couto).
- Gujarat**
- Gujarat Panchayat Act, 1961
- Gujarat, Government of .1998. The Second Interim Report of the Gujarat Finance Commission (I), (Final Report pertaining to rural local self – Government bodies- Part 2) June (Chairperson: Vinay Sharma).
- Gujarat, Government of .1998. Report on Urban Local Bodies in Gujarat State, Third (Final) Report of Gujarat Finance Commission (I), October (Chairperson: Vinay Sharma).
- Gujarat, Government of 2006. Report of the Second Gujarat Finance Commission, June, (Chairperson: Dhirubhai Shah).
- An Overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions, Panchayats, Rural Housing and Rural Development Department, retrieved at URL:https://cag.gov.in/sites/default/files/audit_report_files/Chapter_1_Panchayats_Rural_Housing_and_Rural_Development_Department_of_Report_No_5_of_2018_-_Local_Bodies_Governm.pdf.
- Bandi, Madhusudan. 2013 “Decentralisation in India: A Review of Panchayati Raj Institutions in Gujarat”, Working Paper No. 214, Gujarat Institute of Development Research, retrieved at URL: <http://gidr.ac.in/pdf/WP%20214.pdf>.
- Bhatt, M. P. and R. M. Shah. 2000. “Gujarat State Finance Commission: Implications of Recommendations”, Economic and Political Weekly (June 10): 2003-2005.
- Gujarat, Government of General Administration Department (Planning Division), retrieved at URL: <https://planning.gujarat.gov.in/constitution-distt-plan.htm>.
- Gujarat Budget Analysis 2018-19, PRS legislative Research at <https://prsindia.org/parliamenttrack/budgets/gujarat-budget-analysis-2018-19>.
- Gujarat, Government of 2018-19. Mid-Day Meal Annual Work Plan & Budget 2018-19, Commissionerate of Mid Day Meal, Gujarat, retrieved at URL: http://mdm.nic.in/mdm_website/Files/PAB/PAB-2018-19/
- Gujarat, Government of Panchayat, Rural Housing & Rural Development Department, retrieved at URL: <https://panchayat.gujarat.gov.in/panchayatvibhag/english/vibhagvishe/panchayati-raj-1.htm>.
- Gujarat, Government of 2018. Report of the Comptroller and Auditor General of India on Local Bodies for the year ended March 2017, Report No. 5 of 2018, retrieved at URL: https://cag.gov.in/sites/default/files/audit_report_files/Report_No_5_of_2018_-_Local_Bodies_Government_of_Gujarat.pdf.
- Gujarat, Government of 2006. Report of the Second Gujarat Finance Commission, June, (Chairperson: Dhirubhai Shah).
- Gujarat, Government of (1993), The Gujarat Panchayats Act, 1993. India, Government of Centrally Sponsored Scheme (CSS) on Blue Revolution: Integrated Development and Management of Fisheries, Department of Animal Husbandry, Dairying & Fisheries, Ministry of Agriculture and Farmers Welfare, retrieved at URL: <http://nfdb.gov.in/PDF/GUIDELINES/Revised%20Guidelines%20CSS%20on%20Blue%20Revolution%20Integrated%20Development%20&%20Management%20of%20Fisheries%20-April%202019.pdf>
- Mishra, Preeti 1999. A Documentation of SEWA's Water Campaign in Gujarat, SEWA, Ahmedabad
- Haryana**
- Haryana Panchayat Raj Act, 1994

Haryana, Government of 1997. Report of the Finance Commission: Haryana (I) for 1997-98 to 2000-01, March, Chandigarh (Chairperson: Kamala Verma).

Haryana, Government of 2004. Report of Second State Finance Commission, September, Award Period: 2001-2006, (Chairman: Suraj Bhan Kajal).

Haryana, Government of 2008. Report of Third State Finance Commission, December, Award Period: 2006-2011, (Chairperson: A N Mathur).

Haryana, Government of 2008. Report of the Fourth State Finance Commission, December, Award Period: 2011-12 to 2015-16, (Chairman: L.S.M. Salin), Government of Haryana.

Haryana, Government of 2017. Report of the Fifth State Finance Commission, September, Award Period: 2016-17 to 2020-21, (Chairman: Mukul. G. Asher), Government of Haryana.

Himachal Pradesh

Himachal Pradesh Panchayat Raj Act, 1994

Himachal Pradesh, Government of 1996. Report of the Himachal Pradesh State Finance Commission, November, Shimla (Chairperson: Sagar Chand Nayar).

Himachal Pradesh, Government of 2002. Report of the Himachal Pradesh State Finance Commission, October, Award Period: 2002-03 to 2006-07, Shimla (Chairperson: K D Dharmani).

Himachal Pradesh, Government of 2005. Report of Third State Finance Commission, May, Award Period: 2007-2012, Shimla (Chairperson: Kuldeep Singh Pathania).

Himachal Pradesh, Government of 2014. Report of the Fourth State Finance Commission, Award Period: 2012-13 to 2016-17, (Chairman: Dile Ram), Government of Himachal Pradesh.

Himachal Pradesh, Government of 2018. Report

of the Fifth State Finance Commission, Award Period: 2017-18 to 2021-22, (Chairman: Kuldeep Kumar), Government of Himachal Pradesh.

Jharkhand

Jharkhand Panchayat Raj Act, 2001

Karnataka

Karnataka, Government of 1996. Report of the State Finance Commission, Vol I and II, July, Bangalore (Chairperson: G Thimmaih).

India, Government of 2013. Draft State Report of Karnataka submitted to the study group of the Ministry

Karnataka, Government of 1993. Karnataka Panchayat Raj Act.

Karnataka, Government of .1994. Karnataka Panchayat Raj Rules.

Karnataka, Government of 1996. Report of the State Finance Commission, Vol I and II, July, Bangalore (Chairperson: G Thimmaih).

Karnataka, Government of 2002. Report of the Second State Finance Commission, December, (Chairperson: K P Surendra Nath).

Karnataka, Government of 2008. Report of Third State Finance Commission, December, (Chairperson: A G Kodgi).

Karnataka, Government of 2018. Report of Fourth State Finance Commission, May, (Chairperson: C.G. Chinnaswamy).

Karnataka, Government of 2019. GDP data accessed www.gdp.nic.in/index

Karnataka, Government of 2019. Rashtriya Grama Swaraj Abhiyan (RGSA) accessed at <https://www.panchayat.gov.in/rgsa>

Karnataka, Government of 2019. Schemes accessed at www.mppanchayatdarpan.gov.in

Kerala

Kerala Panchayat Raj Act, 1994

- Kerala, Government of 1996. State Finance Commission, Final Report, February, Thiruvananthapuram (Chairperson: P A Abraham).
- Kerala, Government of .2001. Second State Finance Commission, Report, Part I, January, Thiruvananthapuram (Chairperson: Prabhat Patnaik).
- Kerala, Government of 2005. Third State Finance Commission, Report, November, Thiruvananthapuram (Chairperson: K V Rabindran Nair).
- Kerala, Government of .2011. Report of the Fourth State Finance Commission, Award Period: 2011-12 to 2016-17, January, (Chairman; M A Oommen), Government of Kerala.
- Kerala, Government of .2015. Report of the Fifth State Finance Commission, Award Period: 2016-17 to 2020-21, December, (Chairman; B.A. Prakash), Government of Kerala.
- Madhya Pradesh**
- Behar, Amitabh and Yogesh Kumar. 2002. "Decentralisation in Madhya Pradesh, India: From Panchayati Raj to Gram Swaraj". 1995 to 2001. Working Paper, 170, London, Overseas Development Institute.
- India, Government of .2011. Roadmap for the Panchayati Raj (2011-16): An All-India Perspective. Ministry of Panchayati Raj.
- India, Government of .2012. Report of Capacity Assessment and Capacity Development Strategy (CA-CDS): for Strengthening Panchayati Raj Institutions in Madhya Pradesh. Ministry of Panchayati Raj.
- India, Government of 2013. Draft State Report of Madhya Pradesh Submitted to the study group of the Ministry of Panchayati Raj. (Unpublished)
- Madhya Pradesh, Government of .1993. Madhya Pradesh Panchayat Raj Avam Gram Swaraj Adhinyam, 1993, Panchayat & Rural Development Department.
- Madhya Pradesh, Government of .1995. Madhya Pradesh District Planning Committee Act, 1995. Panchayat & Rural Development Department.
- Madhya Pradesh, Government of .2001. Madhya Pradesh Panchayat Audit Rules, 2001. Panchayat & Rural Development Department.
- Madhya Pradesh, Government of .1996. Report of Madhya Pradesh State Finance Commission for 1996-97 to 2000-01, June, Bhopal, (Chairperson: S S Sisodia).
- Madhya Pradesh, Government of 2003. Report of the Second State Finance Commission for 2001-02 to 2005-06, July, Bhopal, (Chairperson: S S Sisodia).
- Madhya Pradesh, Government of 2005. Report of the Third State Finance Commission for 2006-2011, November, Bhopal, (Chairperson: Sheetal Sahaya).
- Madhya Pradesh, Government of 2017. Report of Fourth State Finance Commission, 2016-2020, January, Bhopal (Chairperson: Dhan Singh Bisen).
- Madhya Pradesh, Government of 2005. Madhya Pradesh Right to Information Act, 2005. Panchayat & Rural Development Department.
- Madhya Pradesh, Government of .2013. Madhya Pradesh Social Audit Rules, 2013.
- Madhya Pradesh, Government of .2017. Madhya Pradesh Vritti Kar (Sanshodhan) Adhinyam, 2017. Panchayat & Rural Development Department.
- Madhya Pradesh, Government of .2019. GDP data accessed www.gdpd.nic.in/index
- Madhya Pradesh, Government of .2019. Schemes accessed at www.mppanchayatdarpan.gov.in
- Madhya Pradesh, Government of .2019. Rashtriya Grama Swaraj Abhiyan (RGSA) accessed at <https://www.panchayat.gov.in/rgsa>
- Madhya Pradesh, Government of 2019.

Madhya Pradesh PESA areas accessed at www.pesadarpan.gov.in/hidden/-/asset_publisher/PSDIGLsdo3bO/content/scheduled-areas-in-madhya-pradesh

Manor, J. 2001. "Madhya Pradesh Experiments with Direct Democracy", *Economic and Political Weekly*, 36(9): 715-16

Maharashtra

An Overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions, retrieved at URL:https://cag.gov.in/sites/default/files/audit_report_files/Chapter_1_Compliance_Audit_of_Report_No.5_of_2017_%E2%80%93_Local_Bodies_Government_of_Maharashtra.pdf

Government of India, 2013. Draft State Report of Maharashtra submitted to the study group of the Ministry of Panchayati Raj. India (Unpublished)

Datta, Bishakha (ed.) 1998 'And who will make the Chapaties?' A Study of All Women Panchayats in Maharashtra, Stree, Calcutta.

Maharashtra, Government of 1959. The Maharashtra Village Panchayats Act, 1959

Maharashtra Village Panchayat Act 1959 (Act No. III of 1959)

Maharashtra, Government of 1961. The Maharashtra Zilla Parishads and Panchayat Samitis Act 1961

Maharashtra, Government of 1971. Evaluation Committee on Panchayati Raj (Chairman: L.N. Bongiwar), Bombay. Government of Maharashtra.

Maharashtra, Government of 1997. Report of the First Maharashtra Finance Commission, January, State Finance Commission, Mumbai (Chairperson: Makrand Herwadkar).

Maharashtra, Government of 1986. Panchayati Raj Evaluation Committee Report (Chairman: P.B. Patil), Bombay, Government of Maharashtra.

Maharashtra, Government of 2002. Report of the

Second Maharashtra Finance Commission, March, State Finance Commission, Mumbai (Chairperson: S Habeebullah).

Maharashtra, Government of 2006. Report of the Third Maharashtra Finance Commission, June, State Finance Commission, Mumbai (Chairperson: Satish Tripathi).

Maharashtra, Government of 2016. Report of the Fourth Maharashtra Finance Commission, December, State Finance Commission, Mumbai (Chairperson: J.P. Dange).

Maharashtra, Government of 2018. Profile of State Election Commissions in India, State Election Commission Maharashtra, retrieved at URL: <https://mahasec.maharashtra.gov.in/Site/Upload/Pdf/All%20SEC%20Profile%20Web%2019%20October%202018.pdf>

Narain, Iqbal and K.S. Bhatt (eds.) 1974. Panchayati Raj Administration in Maharashtra, Bombay, Popular Prakashan.

Office of the 15th FC, Ministry of Drinking Water and Sanitation (NRDWP) for Population data Paper on District Planning Committee of Maharashtra, retrieved at URL:<https://cdn.s3waas.gov.in/s318d8042386b79e2c279fd162df0205c8/uploads/2018/04/2018041274.pdf>

PRS legislative Research. 2018-19. retrieved at URL:<https://www.prsindia.org/parliamenttrack/budgets/maharashtra-budget-analysis-2018-19>

Manipur

Manipur, Government of 1996. Report of the Manipur State Finance Commission, December, Imphal, (Chairperson: B R Basu).

Manipur, Government of 2004. Report of the Second Manipur State Finance Commission, November, Imphal (Chairperson: S S Sharma).

Odisha

Orissa Gram Panchayat Act, 1964

- Orissa Panchayat Samiti Act, 1999
- Orissa Zilla Parishad Act, 1994
- India, Government of .2013. Draft State Report of Odisha Submitted to the study group of the Ministry of Panchayati Raj (Unpublished)
- India, Government of 2017. Report of the Comptroller and Auditor General of India on Local Bodies for the year ended March 2017, Odisha. (1).
- India, Government of.2019a. Special Supplement to Budget (2019-20) for Panchayati Raj Institutions (PRIs). Panchayati Raj and Drinking Water Department, Odisha.
- India, Government of 2019b. Mission Antyodaya in Odisha accessed at www.mnregaweb4.nic.in/netnrega/state_html/antyodaya_detail.aspx?fin_year=2017-2018&source=national&Digest=w3h8VMbqzt/SypLZlwb6Gw
- Odisha, Government of 1960. The Orissa Panchayat Samiti Act, 1960. Panchayati Raj and Drinking Water Department, Government of Odisha.
- Odisha, Government of 1964. The Orissa Gram Panchayat Act, 1964. Panchayati Raj and Drinking Water Department, Government of Odisha.
- Odisha, Government of.1988. The Orissa District Planning Committees Act, 1998. Panchayati Raj and Drinking Water Department, Government of Odisha.
- Odisha, Government of 1991. The Orissa Zilla Panchayat Act, 1991. Panchayati Raj and Drinking Water Department, Government of Odisha.
- Odisha, Government of 1996. The Orissa PESA Act, 1996. Panchayati Raj and Drinking Water Department, Government of Odisha.
- Odisha, Government of 1998. Report of the State Finance Commission for 1998-89 to 2002-03, December, Bhubaneswar, (Chairperson: Baidyanath Mishra).
- Odisha, Government of 2003. First Report of the Second State Finance Commission for 2005-06 to 2009-10, October, Bhubaneswar, (Chairperson: Trilochan Kanungo).
- Odisha, Government of 2005. Odisha Right to Information Act, 2005. Information & Public Relations Department, Government of Odisha.
- Odisha, Government of .2010. Report of the Third State Finance Commission for 2010-11 to 2014-15, January, Bhubaneswar, (Chairperson: Sudhakar Panda).
- Odisha, Government of 2014. Report of the Fourth State Finance Commission for 2015-16 to 2019-20, September (Chairman: Chinmay Basu).
- Odisha, Government of 2019. Report of the Fifth State Finance Commission, Award Period: 2020-21 to 2024-25, August (Chairman: Rabi Narayan Senapati), Government of Odisha.
- Odisha, Government of 2017. Odisha Goods & Services Tax Act, 2017. Finance Department, Government of Odisha.
- Odisha, Government of.2019. Odisha Annual Activities Report: 2018-2019. Panchayati Raj and Drinking Water Department, Government of Odisha.
- Odisha, Government of.2019a. Districts in Odisha accessed at <https://www.odisha.gov.in/content/dist>
- Odisha, Government of 2019b. GDP data accessed www.gdpd.nic.in/index.
- Odisha, Government of 2019c. Rashtriya Grama Swaraj Abhiyan (RGSA) accessed at <https://www.panchayat.gov.in/rgsa>
- Odisha, Government of 2019d. Odisha PESA areas accessed at www.pesadarpan.gov.in/hidden/-/asset_publisher/PSDIGLsdo3bO/content/scheduled-areas-in.orissa

Punjab

Punjab Panchayat Raj Act, 1994

Punjab, Government of 1995. Report of the First Punjab Finance Commission, December, State Finance Commission, Chandigarh (Chairperson: J P Gupta).

Punjab, Government of 2002. Report of the Second Punjab Finance Commission, (Main Report) February, Second Punjab Finance Commission, Chandigarh (Chairperson: B B Mahajan).

Punjab, Government of 2006. Report of the Third Punjab Finance Commission, (Main Report) December, Chandigarh (Chairperson: A S Chatha).

Rajasthan

Rajasthan Panchayat Raj Act, 1994

Rajasthan, Government of 1995. Report of the First State Finance Commission, Rajasthan, (For 1995-2000), December, Jaipur (Chairperson: Krishna Kumar Goyal).

Rajasthan, Government of 2001. Report of the Second State Finance Commission, Rajasthan (for 2000-2005), August, Jaipur (Chairperson: Heera Lal Devpura).

Rajasthan, Government of 2008. Report of the Third State Finance Commission, Rajasthan (for 2005-2010), February, Jaipur (Chairperson: Manik Chand Surana).

Rajasthan, Government of 2013. Report of the Fourth State Finance Commission, Award Period: 2010-11 to 2014-15, (Chairman: Dr. Bulaki Das Kalla), Government of Rajasthan.

Rajasthan, Government of 2018. Report of the Fifth State Finance Commission, Rajasthan (for 2015-2020), November, Jaipur (Chairperson: Jyoti Kiran).

Sikkim

Sikkim, Government of 1999. Recommendations of State Finance Commission, Sikkim, August, Gangtok, (Chairperson: S Lama).

Sikkim, Government of 2004. Report of the Second State Finance Commission, 2004-

2010, September, (Chairperson: Tobjor Dorjee).

Sikkim, Government of Sikkim, Government of 2009. Report of the Third State Finance Commission, 2010-2015, November, (Chairperson: R Telang).

Sikkim, Government of 2013. Report of the Fourth State Finance Commission, Award Period: 2015-16 to 2019-20, (Chairman: A.K. Chettri), Government of Sikkim.

Sikkim, Government of 2017. Report of the Fifth State Finance Commission, Award Period: 2020-21 to 2024-25, (Chairman: Tsegyal Tashi), Government of Sikkim.

Tamil Nadu

India, Government of 2013. Draft State Report of Tamil Nadu submitted to the study group of the Ministry of Panchayati Raj. (Unpublished)

Tamil Nadu, Government of 1961. Tamil Nadu Panchayats (Extension to Transferred Territory) and Panchayat Union Councils (Special Provision for First Constitution) Amendment Act, 1961. Rural Development & Panchayat Raj Department

Tamil Nadu, Government of 1994. Tamil Nadu Act Panchayats Act

Tamil Nadu, Government of 1994. The Tamil Nadu Panchayats Act, 1994. Rural Development & Panchayat Raj Department

Tamil Nadu, Government of 1996. Summary of Recommendations of the State Finance Commission for Local Bodies, Volume I; Report, November, Chennai (Chairperson: R Arumugham).

Tamil Nadu, Government of 1999. Tamil Nadu District Planning Committee (Conduct of Meetings, Quorum and Procedure in regard to transaction of business) Rules, 1999. Rural Development & Panchayat Raj Department.

Tamil Nadu, Government of 2001. Report and Recommendations of the Second

State Finance Commission (2002-2007), Volume I, October, Chennai (Chairperson: Sukavaneshwar).

Tamil Nadu, Government of 2006. Report and Recommendations of the Third State Finance Commission (2007-2012), September, Chennai (Chairperson: M A Gowrishankar).

Tamil Nadu, Government of .2011. Report of the Fourth State Finance Commission, Award Period: 2012-13 to 2016-17, (Chairman: K. Phanindra Reddy), Government of Tamil Nadu.

Tamil Nadu, Government of 2016. Report of the Fifth State Finance Commission, Award Period: 2017-18 to 2022-23, (Chairman: S. Krishna), Government of Tamil Nadu.

Tamil Nadu, Government of 2017. Tamil Nadu Goods and Services Act.

Tamil Nadu, Government of .2019. Schemes accessed at url: www.mppanchayatdarpan.gov.in

Telangana

Telangana Panchayat Raj Act, 2018

Tripura

Tripura Panchayat Raj Act, 1993.

Tripura, Government of 1996. Report of the Tripura State Finance Commission, January, Agartala (Chairperson: S K Panda).

Tripura, Government of 1999. Report of the Tripura State Finance Commission on Urban Local Bodies, September, Agartala (Chairperson: Sudhir Sharma).

Tripura, Government of 2003. Report of the Second Tripura State Finance Commission, Award Period: 2001 to 2006 April, Agartala (Chairperson: R K Vaish).

Tripura, Government of Report of the Third Tripura State Finance Commission, Award Period: 2005-06 to 2009-10 Agartala (Chairperson: R K De Choudhary).

Uttar Pradesh

Uttar Pradesh Panchayat Act, 1947

Uttar Pradesh Kshettra Panchayats and Zilla Panchayats Adhiniyam, 1961.

India, Government of 2007. Study on Internal Resource Mobilization and its Utilisation by Gram Panchayats in Uttar Pradesh, Centre for Rural Development, Sponsored by Ministry of Panchayati Raj, New Delhi.

India, Government of 2013. Draft State Report of Panchayats of Uttar Pradesh submitted to the Study Group of the Ministry of Panchayati Raj India (Unpublished)

Uttar Pradesh, Government of .1963. Uttar Pradesh Zila Panchayat (Selection of Members for Kshettra Panchayat) Rules, 1963.

Uttar Pradesh, Government of 1973. The Uttar Pradesh [Kshettra Panchayats and Zila Panchayats] Act, 1973. Panchayati Raj Department, Government of Uttar Pradesh. Uttar Pradesh, Government of 1994. Uttar Pradesh Kshettra Panchayat and Zila Panchayat (Election to the members) Rules, 1994. Panchayati Raj Department, Government of Uttar Pradesh.

Uttar Pradesh, Government of 1994. Uttar Pradesh Zila Panchayat (Election of Adhyaksha & Pramukh and Settlement of Election Disputes) Rules, 1994

Uttar Pradesh, Government of 1995. State Finance Commission (Panchayati Raj and Urban Local Bodies), Uttar Pradesh, Interim Report, December, Lucknow (Chairperson: Bhal Chandra Shukla).

Uttar Pradesh, Government of 2002. Report of Second State Finance Commission, June, 2001-02 to 2005-06, Lucknow, (Chairperson: T N Dhar).

Uttar Pradesh, Government of .2008. Report of Third State Finance Commission, August, 2006-2011, Lucknow, (Chairperson: S A T Rizvi).

- Uttar Pradesh, Government of 2014. Report of Fourth State Finance Commission, December 2011- 2016, Lucknow, (Chairperson: Atul Kumar Gupta).
- Uttar Pradesh, Government of 2018. Report of Fifth State Finance Commission, December, 2016-17- 2021- 22, Lucknow, (Chairperson: Anand Mishra).
- Uttar Pradesh, Government of 1997. Uttar Pradesh Kshettra Panchayat and Zila Panchayat (Removal of Pramukh, UP-Premukh & Adhyaksha and Upadhyaksha) Investigation Rules, 1997. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttar Pradesh, Government of 1999. The Uttar Pradesh District Planning Committee Act, 1999. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttar Pradesh, Government of 2005. Uttar Pradesh Zila Panchayat (Election of Adhyaksha&Pramukh and Settlement of Election Disputes) Amendment Rules, 2005.
- Uttar Pradesh, Government of 2007. The Uttar Pradesh District Planning Committee (Amendment) Act, 2007. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttar Pradesh, Government of 2008. Uttar Pradesh DPC (First Amendment) Rules, 2008. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttar Pradesh, Government of 2008. Uttar Pradesh DPC Rules, 2008. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttar Pradesh, Government of 2009. Uttar Pradesh DPC (Second Amendment) Rules, 2009. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttar Pradesh, Government of 2011. Uttar Pradesh DPC (Third Amendment) Rules, 2011. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttar Pradesh, Government of 2017. The Uttar Pradesh Goods and Services Tax Act, 2017. Panchayati Raj Department, Government of Uttar Pradesh.
- Uttarakhand**
- The Uttrakhand Panchayati Act, 2016
- Uttarakhand, Government of 2002. Report of the First State Finance Commission of Uttaranchal (Uttarakhand) (2001-2006), Volume I, II and III, June, Dehradun (Chairperson: R K Dhar).
- Uttarakhand, Government of 2006. Report of the Second State Finance Commission of Uttaranchal (Uttarakhand) Award Period: 2006-2011, June, Dehradun (Chairperson: G C Srivastava).
- Uttarakhand, Government of Report of the Third State Finance Commission of Uttarakhand Award Period: 2010-16, Dehradun (Chairperson: Indu Kumar Pande).
- West Bengal**
- West Bengal Panchayat Raj Act, 1973
- Bandyopadlayay, D. 2003. "The Caucus and the Masses: The West Bengal Panchayat (Amendment) Act, 2003", Economic and Political Weekly, 38(46): 4825-27.
- Bardhan, Pranab and Dilip Mookherjee. 2004. "Poverty Alleviation Efforts of Panchayats in West Bengal", Economic and Political Weekly, 39(9): 965-74.
- Chatterjee, Arnab. 2003. "Old Wine, New Bottles: Panchayats Planning in West Bengal", Economic and Political Weekly, 38(39): 4090-91.
- Dutta, Saikat and Pradip Kumar Samanta.2018. "ICT Based Accounting & Financial System Implementation in Rural Local Self Government in West Bengal", International Journal of Research on Social & Natural Sciences, Vol. III, Issue I
- India, Government of.2013. Draft State Report of Panchayats of West Bengal submitted to the Study Group of the Ministry of Panchayati Raj (Unpublished)

- Kumar, Girish and Buddhadeb Ghosh. 1996. West Bengal Panchayat Elections 1993: A Study in Participation, New Delhi, Concept Publishing Company.
- Lieten, G.K. 1992. "Caste, Gender and Class in Panchayats: Case of Bardhaman", West Bengal, Economic and Political Weekly, 27(29): 1567-73.
- Lieten, G.K. 1996. Development, Devolution and Democracy: Village Discourses in West Bengal, New Delhi, Sage Publications.
- Lieten, G.K. 1998. "Panchayat Leaders in a West Bengal District", Economic and Political Weekly, Mukarji, Nirmal and D. Bandyopadhyay. 1993. New Horizons for West Bengal Panchayats, Calcutta, Government of West Bengal.
- West Bengal, Government of 1973. The West Bengal Panchayat Act, 1973. Department of Panchayats & Rural Development, Government of West Bengal.
- West Bengal, Government of 1975. The West Bengal Panchayat Constitution Rules, 1975. Department of Panchayats & Rural Development, Government of West Bengal
- West Bengal, Government of 1995. Recommendations of the State Finance Commission, West Bengal, November, Kolkata (Chairperson: Satyabrata Sen).
- West Bengal, Government of 2002. Report of the Second State Finance Commission, West Bengal, February, Kolkata (Chairperson: Deb Kumar Basu).
- West Bengal, Government of 2004. The West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004. Department of Panchayats & Rural Development, Government of West Bengal.
- West Bengal, Government of 2006. The West Bengal Panchayat Election Rules, 2006. Department of Panchayats & Rural Development, Government of West Bengal
- West Bengal, Government of 2007. The W.B. Panchayat (Gram Panchayat Accounts Audit and Budget) Rules, 2007. Department of Panchayats & Rural Development, Government of West Bengal
- West Bengal, Government of 2008. Report of the Third State Finance Commission, West Bengal, October, Kolkata (Chairperson: Sukhbilas Barma).
- West Bengal, Government of 2013. The West Bengal (Zila Parishad & Panchayat Samiti) Accounts & Finance Rules, 2013. Department of Panchayats & Rural Development, Government of West Bengal
- West Bengal, Government of 2016. Report of the Fourth State Finance Commission, West Bengal, October, Kolkata (Chairperson: Abhirup Sarkar)
- West Bengal, Government of .2016. Report of the Examiner of Local Accounts on Panchayati Raj Institutions for the year ended March 2014
- West Bengal, Government of 2018. Annual Administrative Report 2017-18: Department of Finance retrieved at url :<http://www.wbfin.nic.in/writereaddata/Annual_Report_2017-2018.pdf>
- Williams, Glyn. 1999. "Panchayati Raj and Changing Micro Politics of West Bengal", in Wilson, C.H., Essays on Local Government, Oxford, Blackwell.
- World Bank. 2007. West Bengal Fiscal Decentralization to Rural Governments: Analysis and Reform Options

"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



Indian Institute of
Public Administration