A Note on New Statistical Domain in India (2):
An Enquiry into Gram Panchayat-Level Databases

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Chapter 3. Two Gram Panchayats and villages

§1. Profile of the Two Gram Panchayats and villages

In order to study this new statistical domain considered above, we attempted case studies at two villages studied previously by the Foundation for Agrarian Studies. The first case is Warwat Khanderao GP in Maharashtra. The second case is Raina GP in West Bengal and Bidyanidhi village in the jurisdiction of this GP.

Warwat Khanderao GP, Sangrampur tehsil, Buldhana District, Maharashtra, is located in a traditionally raiyatwari area. This village was studied in 2007 as part of the Project on Agrarian Relations in India conducted by the Foundation for Agrarian Studies. Raina GP, in Raina I Block, Barddhaman District, West Bengal, is located in a former zamindari and post-land reform area. Bidyanidhi village, one of 13 villages (mouzas) in the jurisdiction of Raina GP was studied in 2005 as part of the land and credit survey (study on ‘Landlessness and debt in rural West Bengal’) conducted by V. K. Ramachandran, Vikas Rawal and others.

§2. Status and Background of PRIs in Maharashtra and West Bengal

Overall legislative frameworks for PRIs in Maharashtra and West Bengal are intended to meet the constitutional requirement so that more or less they resemble each other. However, the actual status of PRIs in both States is consireably different in the following respects:

1) Scale of GPs in both States is different since their geographical coverage for population and for villages is quite different. GP in Maharashtra usually covers only one or two villages. Geographical boundary of Warwat Khanderao GP is identical to the census village Warwat Khanderao. On the other hand GP in West Bengal is organised as a cluster of villages. Therefore, territory of the GP in West Bengal consists of many census villages referred to as mouzas. Accordingly, the GP in West Bengal has under its jurisdiction village-level independent political bodies referred to as ‘Gram Sansads (rural wards)’.

2) The land revenue systems are traditionally different in the two States. Maharashtra is part of the erstwhile temporarily settled or ryotwari areas that were cadastrally surveyed, and where a land revenue officer (patwari) collects and revises village-level land records annually. On the other hand, West Bengal is part of the erstwhile permanently settled or zamindari areas that were cadastrally surveyed, but where no patwari agency exists at the village level. The share of land revenue in the total revenue of the panchayat was quite high in Maharashtra compared to West Bengal. The revenue administrative officials—a line of hierarchy from District Collector to Tehsildar and patwari under the Revenue department—has greater administrative powers in Maharashtra than that of the Land and
Land Reforms department in West Bengal. The revenue administrative officials in Maharashtra wield an extensive power in the functional domain of panchayats.

3) The Maharashtra State government has traditionally placed emphasis on districts as basic units of planning and development. In fact relatively large resources are allocated to the district panchayats (Zilla Parishads, ZPs) in Maharashtra. By contrast, more resources were allocated to the GP level in West Bengal than in Maharashtra. This difference in both States cannot always be explained by economies of scale even though the scale of GP in Maharashtra is much smaller than that in West Bengal.

4) Coordination mechanism between the panchayat and functionaries under different line departments is considered weak in rural Maharashtra. On the other hand, there is some coordination mechanism in West Bengal among village-level activities under different line departments, such as interlinked health and child care system among the GP, ICDS centre, and Block Health Centre.

5) Functional domains for each level of the panchayat, namely, the Activity Mappings are substantially different in both States.

6) The District Planning Committees (DPCs) in Maharashtra is not well functional. A cabinet minister of the Maharashtra State government is appointed as the ‘guardian minister’ (Palak Mantri) for each district, who is the chairman of the DPCs. Line departments and District Rural Development Agencies (DRDAs) continue to have major control over DPCs in Maharashtra.

7) The authority of GP to carry out planning exercises was limited in Maharashtra, compared with West Bengal where autonomous space in the functional domain was larger than Maharashtra.

8) Poverty alleviation has been a core activity of the Panchayats of West Bengal. This is in contrast to panchayats in Maharashtra, where expenditure incurred on poverty alleviation is limited.

3-2-1 Evolution of PRIs in Maharashtra and West Bengal
(Maharashtra)

Maharashtra has had a strong legislative tradition of Panchayats before enactment of the Constitution (73rd Amendment) Act, 1992. The Bombay Village Panchayat Act 1958 has already defined the duties, responsibilities and powers of the GP.

After the setting up of the State of Maharashtra in May 1960, the then Chief Minister Y. B. Chavan advocated the creation of a democratic socialist State with the help of PRIs. In pursuance of the recommendations of Balawantray Mehta Committee, the State government appointed the V. P. Naik Committee in 1960. The Naik Committee opted for a three-tier structure like that of the Balawantray Mehta Committee. But unlike the Balawantray Mehta Committee, it suggested that the Zilla Parishads (ZPs) be all-powerful in the hierarchical structure of Panchayats. It recommended the devolution of power of taxation and disbursement of development funds to the ZPs. Thereafter, the Maharashtra
Zilla Parishad and Panchayat Samiti Act, 1961 was enacted. As GPs had already been in existence under the Bombay Village Panchayats Act, 1958, the three-tier panchayati raj system in the state comprising of the GP at the lower, Panchayat Samiti (PS) at the middle, and ZP at the highest levels, was introduced. Maharashtra is considered one of the few states, which has actually legislated for the panchayati raj system in the wake of Balwantrai Mehta Committee report of 1957 (Mathew, 1994).

The State government, placing emphasis on the district as a basic unit of planning and development, in 1974 facilitated the formulation of the District Planning and Development Councils (DPDC). In view of the 74th amendment, the DPDCs have been dissolved since 1999. However, the Maharashtra State Development Report stated that the District Planning Committees (DPCs) as per the provision prescribed under Article 243 ZD (1) of the Constitution has not yet been constituted like that of West Bengal and many other states.

The first elections for the ZPs and PSs were held in 1962, and then in 1967, 1972 and 1979. After a lapse of thirteen years, elections of what were then held in 1992, 1997, 2002 and 2007.

(West Bengal)
West Bengal has a long tradition of rural local self-government institutions. During the British era, Chowkidari Panchayats were set up in 1870 in groups of villages, mainly for maintenance of law and order. Soon thereafter, on commencement of the Bengal Local Self-government Act, 1885 a system of local self-government was introduced with District Boards at district level, Local Boards at sub-divisional level and Union Committees at the level of a group of villages. The Royal Commission on Decentralization (1907-1909) recommended a little more autonomy for the local self-government institutions and the Bengal Village Self-government Act, 1919 was passed which achieved the fusion of Chowkidari Union and Union Committee in the newly created body Union Board at the village level. This set-up lasted till the 1950s.

On the basis of the recommendations of the Balwantray Mehta Committee, the West Bengal Panchayat Act, 1957 was passed, setting up a two-tier Panchayat system at village and union levels. The West Bengal Zilla Parishads Act, 1963 further introduced two tiers at block level and district level, thus providing for a four-tier structure consisting of Zilla Parishad, Anchalik Parishad, Anchal Panchayat and Gram Panchayat in the State. The system did not work after some time and these bodies were superseded in the late sixties.

A further initiative was taken to frame a consolidated piece of legislation, namely, the West Bengal Panchayat Act, 1973, which paved the way for introducing a three-tier

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system with Zilla Parishad at the district level, Panchayati Samiti at the block level and Gram Panchayat at the anchal (cluster of villages) level.

The first panchayat election was held under the Act in June 1978 and since then panchayat general elections have been held in 1983, 1988, 1993, 1998, 2003 and 2008-09 strictly observing the five-year period.

3.2.2 PRIs in Maharashtra and West Bengal under the Constitution (73rd Amendment) Act, 1992

3.2.2.1

In accordance with the Constitution (73rd Amendment) Act, 1992, the Legislature of both States, by law, endow the PRIs with such powers and authority to enable them to function as institutions of self-government.

In Maharashtra, the Bombay Village Panchayat Act, 1958, and the Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961 were amended. At the State level the Panchayat Raj and Rural Development department (RDD) is headed by the Secretary.

In West Bengal the West Bengal Panchayati Raj Act, 1973 was amended. At the State level the Panchayat and Rural Development department (P&RDD) headed by a Principal Secretary exercises administrative control over the PRIs.

The Panchayat and Rural Development department (P&RDD) in West Bengal have brought about various reforms3 in the panchayat system and have supported its rural development with a special focus on poverty alleviation. A roadmap for the panchayats in West Bengal was provided by the P&RDD4 and its annual administrative reports are available in public domain5. Even a critical review by the State Finance Commission of West Bengal on the panchayat system is available in public domain.6 However, similar efforts are not found in public domain for the Panchayat Raj and Rural Development department (RDD) in

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3 The P&RDD listed need-based reforms as follows; (a) Gram Sansad at village level, Block Sansad at Panchayat Samiti level and Zilla Sansad at Zilla Parishad level, (b) District Council at each Zilla Parishad headed by the leader of the opposition, (c) Gram Unnayan Samiti at the Gram Sansad level, (d) Institutional involvement of opposition members in the Standing Committees of Zilla Parishad and Panchayat Samiti and in the Finance and Planning Sub-Committee of Gram Panchayat, (e) Determination of principles of subsidiarity for each tier of Panchayats, (f) Mapping of activities to be performed by three tier Panchayats falling under 28 subjects (out of 29) listed in the Eleventh Schedule of the Constitution of India, (g) Empowering the Standing Committees and Sub-Committees to prepare and implement their own work plan and budget, (h) Opening Panchayat Window in the State Budget by the Departments who have substantial flow of fund to Panchayats, (j) Annual self-evaluation of all the three tier Panchayat bodies through score-based schedules for assessment of their performances and providing incentive grant to the best performing Gram Panchayat in each Block, to the best performing Panchayat Samiti in each District and to the best performing Zilla Parishad in the state separately under two heads – (1) institutional functioning and good governance and (2) mobilization of revenue and utilization of resources on the basis of validated scores of self-evaluation and (j) Double entry system of accounting for all the three tier Panchayats.

4 Panchayat and Rural Development Department, Government of West Bengal, Roadmap for the Panchayats in West Bengal: A Vision Document, 2009


Maharashtra.

Even the devolution of functions listed in the Bombay Village Panchayats Act, 1958 and Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 is still controversial in the Government of Maharashtra. In a meeting of all departmental Secretaries in June 5, 2005, ‘it was considered that it would not be feasible to devolve subjects/functions, such as land improvement, land consolidation, dairy development, small industries, rural electrification, including distribution of electricity and public distribution system, listed in the Schedule XI.’

The Government of Maharashtra argued so notwithstanding the fact that some of them have already been covered within the Schedules in the Acts of 1958 and 1961.

3-2-2-2 Geographical Coverage of PRIs at each level

As shown in Table 4, two States are similar in term of their rural population, 55,777,647 in Maharashtra and 57,748,946 in West Bengal, on the Census of India 2001. The numbers of inhabited villages in two States are also similar, 41,095 in Maharashtra and 37,945 in West Bengal. However, geographical coverage of their panchayats for population and villages at each level is quite different. Especially, GPs in Maharashtra cover around 2,000 inhabitants, whereas those in West Bengal cover more than 17,000 inhabitants on the average. This occurs for the reason that GP in Maharashtra usually covers only one or two villages, whereas GP in West Bengal is usually organized based on a cluster of villages. This suggests a fundamental difference in the characteristics of GPs in the two States. The function of GP will vary according to its scale. For that reason, we sometimes compared Warwat Khanderao GP in Maharashtra with Raina GP in West Bengal and sometimes with Bidyanidhi village in the jurisdiction of Raina GP. Some aspects of GP in Maharashtra are comparable with corresponding aspects of a village in the jurisdiction of GP in West Bengal. In addition, we also looked into the block level information to compare them. Some aspects of the GP in West Bengal are comparable with corresponding aspects of the block-level body concerning the GP in Maharashtra.

<table>
<thead>
<tr>
<th>Table 4 Number of Panchayats at each level</th>
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<tbody>
<tr>
<td>MAHARASHTRA</td>
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</tr>
<tr>
<td>District Panchayats</td>
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<tr>
<td>Intermediate Panchayats</td>
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<tr>
<td>Village Panchayats</td>
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<tr>
<td>Number of inhabited villages</td>
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<tr>
<td>Number of inhabited villages per Village Panchayat</td>
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<tr>
<td>Rural population, 2001</td>
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<tr>
<td>Rural population per Village Panchayat</td>
</tr>
</tbody>
</table>

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The jurisdiction of Maharashtran GP, Warwat Khanderao GP is identical to the census village, ‘Warwat Khanderao’. Since Warwat Khanderao GP covers only one village, the total population of the village is only 1,308 (PARI survey data 2007). Although this village has 3 wards as constituencies to elect GP representatives (or members), these wards do not act as independent political units.

On the other hand, the total population of West Bengal GP, Raina GP, is as much as 14,967 (Census of India 2001). The territory of Raina GP consists of 13 census villages referred to as mouzas (Pipila, Ibibpur, Fatepur, Bidyanidhi, Hakrishnapur, Bokra, Birampur, Rayna, Raynagar, Jot Rajaram, Bishwesharbati, Maheshbati). Accordingly, Raina GP consists of 12 ‘Gram Sansads (rural wards)’, which were established in 1992 as constituencies in the GP. The Gram Sansad is not merely a constituency for election, but also has several powers, including identification of scheme as well as its beneficiaries selection and its implementation. GP cannot omit or refuse to act upon any recommendation of a Gram Sansad relating to prioritization of any list of beneficiaries or schemes or programmes so far as it relates to the area of the Gram Sansad. The Gram Sansad can also record its objection to any action of the Pradhan or any other member of the GP for failure to implement any development scheme properly or without active participation of the people. Thus, each Gram Sansad in Raina GP is considered as an independent political unit. The Bidyanidhi village is one of these Gram Sansads in the Raina GP.

3-2-2-3  Elected Panchayat Representatives at each level
As shown in Table 5, the number of elected GP representatives is larger in Maharashtra than West Bengal. The population-GP’s representative ratio is 249 in Maharashtra as against 1,166 in West Bengal.

Table 5 also shows that relatively large human resources are allocated to the District Panchayats (ZPs) in Maharashtra. Compared with District Panchayat (ZP), Intermediate Panchayat (Panchayat Samiti—PS) is given a smaller role in Maharashtra. ‘In the overall structure of panchayati raj in the state, PS is given a negligible role. It acts almost like an agency of the ZP for all practical purposes.’

<table>
<thead>
<tr>
<th></th>
<th>MAHARASHTRA</th>
<th>WEST BENGAL</th>
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</thead>
<tbody>
<tr>
<td>District Panchayats (Zilla Parishad)</td>
<td>1,951</td>
<td>721</td>
</tr>
<tr>
<td>Intermediate Panchayats (Panchayat Samiti)</td>
<td>3,902</td>
<td>8,483</td>
</tr>
<tr>
<td>Village Panchayats (Gram Panchayat [GP])</td>
<td>223,857</td>
<td>49,545</td>
</tr>
</tbody>
</table>

The number per GP: 8.0
The Population-GP’s Representative ratio: 249

Panchayat and Rural Development Department, Government of West Bengal, Annual Administrative Reports 2007-2008

(Maharashtra)
The State Election Commission in Maharashtra was established in 1994. The GP in Maharashtra consists of not less than 7 and not more than 17 members (depending upon the population) elected from wards. The PS consists of all directly elected members from electoral colleges in the Block for which each electoral division is divided into two electoral colleges. ZP is constituted of Councillors directly elected on the basis of adult franchise from electoral divisions in the Districts.

(West Bengal)
The State Election Commission was constituted in 1995. The GP in West Bengal consists of not less than 5 and not more than 25 members elected from wards (Gram Sansads). The PS consists of directly elected members not exceeding 3 from each GP. ZP consists of directly elected members representing 2 from each PS.

In both States, one-third of the seats of GP/PS/ZP is reserved for women (including reserved seats for SC and ST women). Reservations for SC/ST have been provided in the State Acts in proportion to their population within the total population. Maharashtra has also provided for 27% reservation for Other Backward Classes (OBCs).

| Table 6: Number of Elected Representatives at the GP level |
|----------|-----------------|---------|---------|
|          | General | SC     | ST      | Total   | Women  |
| Maharashtra |        |        |         |         |        |
| Total No.  | 172,370 | 24,624 | 26,863  | 223,857 | 75,148 |
| Percentage | 77.00   | 10.99  | 12.00   | 100.00  | 33.56  |
| West Bengal |        |        |         |         |        |
| Total No.  | 31,425  | 14,492 | 3628    | 49,545  | 18150  |
| Percentage | 63.42   | 29.25  | 7.32    | 100.00  | 36.63  |

Source:

In both States, the chairman and deputy chairman of each level of the PRI are elected from amongst the directly elected members, and administrative staff in charge of each level of the PRI support them.

As for the GP level, the sarpanch and the upa-sarpanch are elected from amongst the elected members for a five-year term in Maharashtra. In West Bengal, the Pradhan and the upa-Pradhan are elected from amongst the elected members for a five-year term.

As a result, a large number of new local leaders are presenting themselves on a
local political stage in both States.

3-2-2-4 Administrative staff of the Panchayat

Each level of PRI in two States has own administrative staff. We found in Warwat Khanderao a manpower shortage for administration at the GP-level.

(Maharashtra)
As for the GP level, the Gram Sevak serves as an administrative staff for the GP in Maharashtra. Bombay Village Panchayat Act 1958 provides for appointment of Panchayat Secretary (Gram Sevak) for a group of Panchayats based on size and population of the villages. The expenditure on salary of the employee in GP is to be borne equally by the State government and the concerned GP.

Warwat Khanderao GP faced a manpower shortage for administration. Warwat Khanderao GP does not have any permanent staff apart from the Gram Sevak. A parent of a child unregistered in the Civil Registration System told us that the Gram Sevak (the official Registrar) of Warwat Khanderao is not at the panchayat office everyday. The Gram Sevak stays at Warwat Khanderao only two days a week. He exercises jurisdiction over three villages. The Warwat Khanderao GP hires a peon to help such administrative work of the Gram Sevak.

(West Bengal)
In West Bengal, permanent staff, namely, Executive Assistant, Secretary, Job Assistant or Nirman Sahayak, Sahayaks and GP Karmees serve as administrative staff for the GP. Funds are provided by the State government for meeting establishment cost including salary and pension of the employees of Panchayat bodies.

The sub-GP body in West Bengal, Gram Sansad, does not have own administrative staff.

3-2-2-5 Coordination Mechanism between the Panchayat and Line Departments

Apart from administrative staff in GPs, there are some village-level functionaries under the line departments, which include ICDS (Anganwadi) worker, Auxiliary Nursing Midwife (ANM), health supervisor and school teacher. There is a patwari office too in Warwat Khanderao, as Maharashtra is a part of the erstwhile temporarily settled or ryotwari areas where a land revenue officer (patwari) collects and revises village-level land records annually. Instead of patwari, there is a Revenue Inspector (R.I.) in Raina, who maintains different type of land records.

(Maharashtra)
According to the amendment made in the Mumbai Village Panchayat Act i.e. Act No. 3 and Act No. 27 of 2003, all the officials working at the village level and non-government
organisations have been brought under the control of GP. Therefore, the above-mentioned village level functionaries in Warwat Khanderao—land revenue officer (*patwari*), ANM, ICDS (*Anganwadi*) workers, school teachers—are statutorily under the control of the GP. However, there is yet no institutional mechanism to coordinate them except for personal effort by *sarpanch* or panchayat members. The only village-level functionaries for which the GP has a coordination mechanism are ICDS (*Anganwadi*) workers. The Warwat Khanderao GP has sub-committees (Mahila Baal Samiti and Bal Vikas Samiti) to coordinate activities of the ICDS but they are, at present, not well functional. Before 2008, the Gram Siksha Committee was formed at Warwat Khandrao as a GP’s sub-committee keeping Sarpanch as the president. However, under the Right to Education Act, 2009, the concept and formation of the Gram Shiksha Committee has been scrapped.

The Expert Committee on BSLLD points out in its pilot survey in Maharashtra that ‘these functionaries send periodical reports to their respective controlling officers and there is no formal arrangement for sharing the information with the Panchayat and it has no role in monitoring the activities of these functionaries.’ The Committee states as follows:

> There is no formal data sharing mechanisms between different agencies working at Gram Panchayat, Tehsil or District levels. In fact there are multiple lines of control and reporting mechanisms. In the case of revenue officials, the line of reporting is from village officer (Talati) to the Circle Officer, Tehsildar and District Collector. The channels of reporting in the case of different functionaries at Gram Panchayat, Block Development Office and District Panchayat Office are through the respective line of control of the respective departments. The reports being received by different departments are generally not being integrated at any stage.9

> Although the village-level coordination mechanism between the panchayat and line departments is not strong in Warwat Khanderoo, the concerned Block Development Officer (BDO) is expect to coordinate activities of these line departments. According to our interview with the BDO of Sangrampur, Buldana District, Maharashtra, several extension officers (‘sector planning officers’) at the block are to report to the BDO about planning and implementation of schemes of other departments (such as health, education, agriculture, animal husbandry) done by the respective department officials. However, according to the BDO, while the BDO is the executive officer for all matters related to the panchayat, the Tehsildar is the Programme Officer for all programmes under the Ministry of Rural Development. Thus, the power of the BDO is limited.

> Actually among those multiple lines of control of various departments, a line of hierarchy of revenue officials—*patwari*, *Tehsildar* and District Collector under the Revenue department—has the greatest administrative powers in Maharashtra. At the sub-district

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9 Central Statistical Organisation (2006), p. 25. For example, ‘Though the jurisdiction of the Block Development Office is the same as Tehsil, both the Block Development Officer and the Tehsildar have two different Offices.’
level in Maharashtra there are two overlapping administrative units, the block and the tehsil. Block is the development administrative unit while tehsil is the revenue administrative unit. The BDO represents the block level administration and the Tehsildar represents the tehsil level administration. Unlike West Bengal, where the administrative duties of the Block Land and Land Reform Officer (BLLRO) is restricted to the areas of land reforms and land revenues only, the Tehsildars in Maharashtra wield greater administrative powers.10

Thus coordination mechanism between the panchayat and functionaries under different line departments is considered weak in rural Maharashtra. As the strong coordination mechanism is not institutionalized in Warwat Khanderao GP, a personal effort of the sarpanch, who had high ability to coordinate them and knew very well about them, was indispensable.

(West Bengal)

On the other hand there is some coordination mechanism in West Bengal among village-level activities under different line departments. The arrangement for a regular meeting of GP level functionaries, commonly known as ‘Fourth Saturday Meeting’ has been institutionalized.11 The members of the GP's sub committee (Upa-Samiti) on Education and Public Heath, functionaries of Health and Family Welfare department, field level functionaries of the ICDS programme under Women and Child Development & Social Welfare department and representatives of SHGs etc. meet on every fourth Saturday of the month to review public health related issues. The meeting ensures the strong coordination mechanism among the ICDS supervisor, the ANM and Health Supervisor and GP officials.12

Convergence of SGSY with MGNREGS is also pursued in West Bengal, getting assistance of the SHGs for improving implementation of the MGNREGS.13

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10 In addition to the revenue administrative duties, the Tehsildar is responsible 'to the Collector and the Sub-Divisional Officer whom he has to keep constantly informed of all political happenings, out break of epidemics and other matters in the area within his jurisdiction. He generally helps or guides the officers of other departments in the execution of their respective duties in so far as his tahsil is concerned. He is responsible for holding the cattle census. The Tehsildar is also expected to propagate co-operative principles in his tahsil. The Tehsildar's position in relation to the tahsil officers of other departments, e.g., the station officers of the Police Department, the Sub-Registrar, the Range Forest Officer, Medical Officer. Postmaster, etc., is not definable. Though they are not subordinate to him they are grouped round him and are expected to help and co-operate with him in their spheres. . . . Though the Tehsildar is not expected to work directly for local bodies he is usually the principal source of the Collector's information about them.' <http://akola.nic.in/gazetteers/maharashtra/gen_admin_tahsildar.html> 2014.5.5


12 Bhaskar Chakrabarti, Raghabendra Chattopadhyay and Suman Nath (2011) give warning against weakening of coordination between the Panchayats and line departments. ‘In West Bengal, a state in eastern India, where the Panchayats were revitalised before the constitutional amendment, the initial years were marked by strong coordination between the Panchayats and other departments, especially land and agriculture, making West Bengal a ‘model’ case for the Panchayats. However, where service delivery through the Panchayats has been criticised in recent years, the disjuncture between Panchayats and the line departments is a cause for alarm.’ [Bhaskar Chakrabarti, Raghabendra Chattopadhyay and Suman Nath, Local Governments in Rural West Bengal, India and their Coordination with Line Departments, Commonwealth Journal of Local Governance, Issue 8/9: May-November 2011. <http://epress.lib.nu.edu.au/ojs/index.php/cjlg>]

13 Panchayats and Rural Development, Government of West Bengal, Annual Administrative Report 2008-09, pp. 95-97
Gram Sabhas are statutorily given extensive powers in both States. Each Gram Sabha in both States has several standing committees. In addition, Gram Sabhas in West Bengal have Gram Sansads under them.

(Maharashtra)

Gram Sabhas in Maharashtra have been given extensive powers under Section 7 of the Bombay Village Panchayat Act 1958 as amended in 2003. Six meetings of the Gram Sabha have been provided for every year. Minimum 15% of the total members of the Gram Sabha or a total of 100 persons whichever is less shall constitute a quorum for the meeting of Gram Sabha. Unlike in West Bengal, it is mandatory in Maharashtra to call the meeting of the women members of the Gram Sabha (the Village Mahila Sabha meeting) before every regular meeting of the Gram Sabha.

Panchayat is required to obtain permission of the Gram Sabha for incurring any expenditure on the development. Gram Sabha is also competent to approve the social or economic development plan, projects to be implemented by the Panchayat. Gram Sabha has the power to select beneficiaries for individual beneficiary schemes of the State or the Central government.

Unless exempted by the Gram Sabha, all the Government, semi-Government and Panchayat employees are required to attend the meetings of the Gram Sabha. The Gram Sabha has disciplinary control over the Government, semi-Government and Panchayat employees working in the village. It is provided that the Gram Sabha shall report to the concerned Block Development Officer the irregularities, if any, committed by any of such employees.

The Gram Sabha in Maharashtra may constitute sub-committees for the various issues under Article 49 of the Bombay Village Panchayat Act, 1958. For example, the following committees have been formed in the Warwat Khanderao GP. Two panchayat members are members of each of these committees.

a) Tantamukti Committee (to resolve disputes and other matters among people within the village, other than criminal matters)

b) Dakshyta Committee (to takes care of ration shops in the village)

c) Shiksha Committee (to takes care of education-related issues in the village)

d) Bal Vikas Samiti (to look after issues related to the welfare of children in the village)

e) Swachchhta Samiti (to looks after matters related to sanitation and a clean environment).

These sub-committees are not always functional. For example, the sarpanch, Aganwadi Worker and some parents of students are members of the Bal Vikas Samiti, and they are supposed to
meet every three months, but according to sarpanch, this committee is not held in Warwat Khanderao.

(West Bengal)
The sub-GP level body in West Bengal, that is, the Gram Sansad, was established in 1992, which has been given several powers as an independent political unit. Two meetings of the Gram Sansad in a year are mandatory – annual meeting in the month of May and half-yearly meeting in the month of November. For annual and half-yearly meeting of Gram Sansads, attendance of 10% electors pertaining to the constituency shall form a quorum. In absence of quorum the meeting will be adjourned; the adjourned meeting shall be held after seven days and attendance of 5% electors is necessary for quorum.

The recommendations of the Gram Sansad are placed before the Gram Sabha for consideration and approval. As mentioned before, decisions of Gram Sansad on the priority lists of beneficiaries and development schemes within the Gram Sansad area are final and cannot be called in question even by the GP, unless they violate provisions of law or any specific government orders.

Provision was made for constitution of Gram Unnayan Samiti (village development committee) through amendment of the Panchayat Act in the year 2003 for strengthening the process of decentralization. The Gram Unnayan Samiti is an Executive Committee of the Gram Sansad. Gram Unnayan Samiti is responsible for ensuring participation of people in implementation and equitable distribution of benefits of rural development programmes within its jurisdiction. Gram Unnayan Samiti is comprised of elected member or members to the GP from the Gram Sansad, the opposition candidate obtaining second highest vote in the last GP election, three representatives of NGOs/CBOs, three representatives of active SHGs with at least two members from women-led SHGs, one serving or retired Government employee, one serving or retired teacher (all being voters of the area, i.e., members of the Gram Sansad), and another 10 members or 1% of the total number of members of Gram Sansad whichever shall be higher.

The quorum for meetings of the Gram Sabha (GP General Meeting) is 1/20th of the total electorate. In absence of quorum, the meeting will be adjourned and the adjourned meeting shall be held after seven days, but no quorum is required for an adjourned meeting.

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14 ‘However, it was evident during the study that the committee system is quite weak and unable to take decisions, hence the decision making processes in the village, is dominated by Sarpanch and Gram Sevak in combination.’ Ravi Deshpande and Marcella D’Souza, Panchayat Raj on the Ground Issues in Village-Level Panchayat Raj Operation, Watershed Organization Trust, 2009, p. 47. ‘The representation in committees is more symbolic than substantial, as most of the members of the committees were not able to describe their duties, role and responsibilities.’(p. 48) [WOTR conducted a study of the functioning of the PRIs in 12 villages, three each in the regions of North Maharashtra, Vidarbha, Marathwada and Western Maharashtra during the year 2007]
of the Gram Sabha.

West Bengal has a legislated system of standing committees within each level of panchayat, which ensures that all decisions are taken collectively. As for GP, the following sub-committees (Upa-Samitis) are constituted:

(i) Finance and Planning (Artha O Parikalpana) sub-committee
(ii) Agriculture and Animal Resources Development (Krishi O Pranisampad Bikas) sub-committee
(iii) Education and Public Health (Siksha O Janasasthya) sub-committee
(iv) Women, Child Development and Social Welfare (Nari, Sishu Unnayan O Saniaj Kalyan) sub-committee
(v) Industries and Infrastructure (Shilpa O Parikathama) sub-committee

Each committee has a convenor selected from the panchayat members. The panchayat Pradhan and the Upa-pradhan are convenors of the Finance and Planning Committee. Sub-committees have wide ranging powers, which include preparing proposals for execution of a scheme within the budgetary provisions of the GP. The Pradhan shall not sanction any fund for a scheme, programme or project without considering the views of the members of the sub-committees to whom powers have been delegated by the GP with respect to such scheme, programme or project. The Upa-Samitis also have been given powers to call for information and inspect immovable property of the GP or any work in progress.

3-2-2-7 Devolution of Functions to PRIs and GPs: Activity Mapping

Both States has statutely devolved most of the subjects included in the Schedule XI of the Constitution, to the three levels of panchayats through their Acts. Further, some of administrative staff in BDO and GP in both States had a notion of Activity Mapping—that is, unbundling these subjects into smaller units of work and thereafter assigning these units to different levels of government to delineate their functional domains. However, actual status of Activity Mapping on the ground is substantially different in both States.

(Maharashtra)
The second Administrative Reforms Commission in its Sixth Report has stated that there has not been much progress on Activity Mapping in Maharashtra (as of November 2006).

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15 However, ‘15. Non-conventional Energy Sources’ has been yet left out in the Bombay Village Panchayats Act, 1958 and Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.

16 ‘Due to the persistent efforts of the Ministry of Panchayati Raj in the last three years, detailed “activity mapping” of different tiers of local governments have been undertaken in all the States.’ ‘However, the exercise continues to be partial and prolonged. The draft activity mapping lists have not been approved by the State Governments in some cases.’ ‘Even where activity mapping has been approved, parallel action to enable local governments to exercise the functions has not been taken. The existing Government Departments with their executive orders and instructions, parallel government bodies like DRDAs and the continuance of statutory bodies (as regards water, electricity, etc.) without any change, prevent the local governments from exercising the so called transferred functions.’ [Government of India, Second Administrative Reforms Commission, Sixth Report on Local Governance – An Inspiring Journey into the Future, 2007, p. 45.]
However, devolution of functions from the Maharashtra State government to its PRIs was once done under the Bombay Village Panchayat Act, 1958 and the Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961. Almost all the subjects (except Non-conventional Energy Sources) under the Schedule XI of the Constitution have already been covered within the Schedules of the Acts of 1958 and 1961. Delineation of functions assigned to each level of the panchayats is provided in the following Schedules:

i) Functions assigned to Gram Panchayat (GP) are provided in the Schedule I (Village List) of the Bombay Village Panchayats Act, 1958 (Section 45)

ii) Functions assigned to Panchayat Samiti (PS) are provided in the Schedules II of the Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961 (Section 100)

iii) Functions assigned to Zilla Parishads (ZP) are provided in the Schedules I of the Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961 (Section 101)

Since they pre-date the Schedule XI of the Constitution, the categorisation of assigned subjects in the above Schedules is different from that in the Schedule XI. Therefore, Activity Mapping exercise is considered almost legislated in Maharashtra with this different categorization through the Acts of 1958 and 1961. In fact, the Gram Sevak of Warwat Khanderao showed us the statute book of the Act of 1958, when we asked him about the Activity Mapping. The Schedule I (Village List) of the Bombay Village Panchayats Act, 1958 (Section 45) is as follows:

**Subjects of Activities including Development Activities**

**Agriculture**

1. Making arrangement for co-operative management of lands and other resources in village, organisation of collective co-operative farming.
2. Improvement of agriculture (including provision of implements and stores) and establishment of model agricultural farms.
4. Reclamation of waste land and bringing waste land under cultivation with the previous permission of the State Government.
5. Establishment and maintenance of nurseries for production of improved seeds and encouraging their use.
6. Crop experiments.
7. Crop protection

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17 Comptroller and Auditor General of India (C&AG) states that 'However, as of March 2009, the State Government had transferred only 214 schemes pertaining to 15 functions to the PRIs and 3.53 lakh functionaries had been transferred to perform the functions of ZPs. Out of 214 schemes, 78 schemes with 15171 functionaries and 16 schemes without functionaries had been transferred (November 2000 to September 2002) after 73rd constitutional amendment.' [Comptroller and Auditor General of India (C&AG), Audit Report (Local Bodies) for the year ended March 2008, p. 4-5.]
8. Ensuring conservation of manurial resources, preparing compost and sale of manure.
9. Securing minimum standards of cultivation in the village with a view to increasing agricultural production.
10. Assistance in the implementation of land reform schemes.
11. Establishment of granaries.

**Animal Husbandry**

12. Improvement of cattle and cattle breeding and general care of livestock.

**Forests**

13. Raising, preservation, improvement and regulation of the use of village forests and grazing lands including lands assigned under section 28 of the Indian Forests Act, 1927.

**Social Welfare**

14. Relief of the crippled, destitute and the sick.
15. Promotion of social and moral welfare of the village including promotion of prohibition, the removal of untouchability, amelioration of the condition of backward classes, eradication of corruption and the discouragement of gambling and useless litigation.
16. Women's and Children's organisation and welfare.

**Education**

17. Spread of education.
18. Other educational and cultural objects.

18-A. Maintenance and Repairs of Primary School Buildings

[vesting for the time being in the Zilla Parishad.]

19. Provision of equipment and playgrounds for schools.
20. Adult literacy centres, libraries and reading rooms.
21. Rural Insurance.

**Medical and Public Health**

22. Providing medical relief.
23. Maternity and child welfare.
24. Preservation and improvement of public health.
25. Taking of measures to prevent outbreak, spread or recurrence of any infectious disease.

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18 Entry 18-A was inserted by G.N., R.D.D., No VPA. 1075/1949/XXIII, dated the 20th September 1971.
19 These words were substituted for the words “which may be vesting in the Zilla Parishad or Panchayat Samiti” by G. N., R. D. D. No. VPA 1075/1949/XXIII, dated the 26th September 1977.
26. Encouragement of human and animal vaccination.
27. Regulation by licensing or otherwise of tea, coffee and milk shops.
28. Construction and maintenance or control of slaughter houses.
29. Cleansing of public roads, drains, bunds, tanks and wells (other than tanks and wells used for irrigation) and other public places or works.
30. Reclaiming of unhealthy localities.
31. Removal of rubbish heaps, jungle, growth, prickly pear, filling in of disused wells, insanitary ponds, pools, ditches, pits or hollows, prevention of water-logging in irrigated areas and other improvements sanitary conditions.
32. Construction and maintenance of public latrines.
33. Sanitation, conservancy, prevention and abatement of nuisance and disposal of unclaimed corpses and carcasses of dead animals.
34. excavation, cleansing and maintenance of ponds for the supply of water to animals.
35. Management and control of bathing or washing ghats which are not managed by any authority.
36. Provision, maintenance and regulation of burning and burial grounds.

Building and Communications
38. Maintenance and regulation of the use of public buildings, tanks and wells (other than tanks and wells used for irrigation) vesting in or under the control of the panchayats.
39. Removal of obstruction and projections in public streets or places and in sites, not being private property, which are open to the public whether such sites are vested in the panchayat or belong to Government[removal of unauthorised cultivation of any crop on any grazing land or any other land not being private property].
40. Construction, maintenance and repair of public roads, drains, bunds and bridges: Provided that, if the roads, drains, bunds and bridges vest in any other public authority such works shall not be undertaken without the consent of the authority.
41. Planting of trees along roads, in market places and other public places and their maintenance and preservation.
42. Provision and maintenance of playgrounds, public parks and camping grounds.
43. Construction and maintenance of dharmashalas.
44. Extension of village sites and regulation of buildings in accordance with such principles as may be prescribed.
45. Lighting of the village.

Irrigation

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20 Entry 34 was deleted by Mah. 5 of 1997, s. 7.
21 These words were added by Mah, 34 of 1970, s. 27.
46. Minor irrigation.

*Industries and Cottage Industries*

47. Promotion, improvement and encouragement of cottage and village industries.

*Co-operation*

48. Organisation of credit societies and Multi-purpose co-operative societies.
49. Promotion of co-operative farming.

*Self-Defence and Village Defence*

50. Watch and ward of the village:
    Provided that the cost of watch and ward shall be levied and recovered by the *panchayat* from such person in the village, and in such manner, as may be prescribed.
52. Rendering assistance in extinguishing fires and protecting life and property when fire occurs.
53. Regulating, checking and abating of offensive or dangerous trades or practices.

*General Administration*

54. Preparation, maintenance and up-keep of *panchayat* records.
55. Numbering of premises.
56. Registration of births, deaths and marriages in such manner and in such form as may be laid down by Government by general or special order in this behalf.
58. Maintenance of village records relating to land revenue in such manner and in such form as may be prescribed from time to time by or under any law relating to land revenue.
59. Preparation of plans for the development of the village.
60. Drawing up of programmes for increasing the output of agriculture and non-agricultural produce in the village.
61. Preparation of the statement showing requirement of supplies and finances needed for carrying out rural development schemes.
62. Establishment, control and management of cattle pounds.
63. Destruction of stray and ownerless dogs and pigs.
64. Disposal of unclaimed cattle.
65. Construction and maintenance of houses for the conservancy staff of the *panchayat*.

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22 These words were substituted for the words “to the extent provided under” by Mah. 50 of 1965, s. 3(c).
66. Reporting to proper authorities village complaints which are not removable by the panchayat.
67. Making Surveys.
68. Acting as a channel through which assistance given by the Central or State Government for any purpose reaches the village.
69. Establishment, maintenance and regulation of fairs, pilgrimages and festivals.
70. Establishment and maintenance of markets, provided no market shall be established without prior permission of the Zilla Parishad.
71. Control of fairs, bazars, tonga stands and car stands.
72. Establishment and maintenance of warehouses.
73. Establishment and maintenance of works or the provision of employment in time of scarcity.
74. Preparation of statistics of unemployment.
75. Assistance to the residents when any natural calamity occurs.
76. Organising voluntary labour for community works and works for the uplift of the village.
77. Opening fair price shops.
78. Control of cattle stands, threshing floors, grazing grounds and community lands.
79. Securing postal facilities of experimental post offices in the village by providing for payment of non-refundable contribution to the Posts and Telegraphs Department, wherever necessary.

In addition to the above subjects of activities in the Schedule I (Village List), water supply scheme was added to the duties of the panchayat in 1981 (Section 45 of the Bombay Village Panchayats Act, 1958).

Nevertheless, the devolution of functions listed in the Bombay Village Panchayats Act, 1958 and Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 is still controversial even in the Government of Maharashtra. As mentioned previously, it was reviewed by the Chief Secretary, Government of Maharashtra, in a meeting of all departmental Secretaries in June 5, 2005, and as a result of the meeting, ‘it was considered that it would not be feasible to devolve subjects/functions, such as land improvement, land consolidation, dairy development, small industries, rural electrification, including distribution

24 Entry 79 was added by G.N., R.D.D. No. VPS.1266/1737-E, dated 20th February 1969.
25 These words were inserted by G.N., R.D.D. No. VPS. 1266/1737-E, dated 24th November 1970.
of electricity and public distribution system, listed in the Schedule XI,\(^{26}\) The Government of Maharashtra argued so notwithstanding the fact that some of them have already been covered within the Schedules in the Acts of 1958 and 1961. For example, items such as ‘assistance in implementation of land reforms schemes’ have been listed under the head of ‘Agriculture’ in the above Schedule (Village List) of the Act of 1958.

In addition, as the Maharashtra State Development Report pointed out, ‘many schemes are only partially transferred to the PRIs. The Line Departments and District Rural Development Agencies continue to have major control over the planning and implementation of the schemes. The PRIs mostly act as the delivery units.’\(^{27}\) Furthermore, revenue officials— patwari, Tehsildar and District Collector under the Revenue department— has great administrative powers in Maharashtra.

Therefore, the problem is the situation on the ground. In fact the situation on the ground at the Warwat Khanderao village was considerably different from what was envisaged in the Village List. We conducted an interview at Warwat Khanderao about each GP function.\(^{28}\) We asked about the actual status of Activity Mapping for the GP, using as a point of reference the Activity Mapping of West Bengal, which follows almost the same categorisation of subjects listed in the Schedule XI of the Constitution. The result of the interviews was as follows:

With regard to the subject 1: ‘Agriculture, including agricultural extension’ in the Schedule XI of the Constitution, i) distribution of subsidised inputs is done mainly by Agricultural department (though beneficiary selection for this task is activity assigned to GP in West Bengal). Some subsidies, for example, subsidised pesticides and machines are provided by Panchayat Samitis. The distribution is done on the basis of recommendation of Panchayat Samiti members or Zila Parishad members. After preparing the list, Panchayat Samiti informs it of GP, and then Panchayat Samiti distributes them to the people in the list. ii) Crop estimation for Panchayat Samiti is done by the Patwari, Gram Sevak, Sarpanch and “Police Patel”. Krishi Sahayak from State Agriculture department signs the documents, and the panchayat forwards the document to the Tehsildar.

With regard to the subject 2: ‘Land improvement, soil conservation and land reform’, distribution of vested land or other land is done by Tehsildar. GP sometimes suggests it.

With regard to the subject 3: ‘Minor irrigation, water management and watershed development’, a) for all schemes concerning minor irrigation, the GP is responsible for the basic formalities such as filling forms and attaching documents. These documents are then

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\(^{28}\) Interview at Warwat Khanderao on August 2011.
sent to the Panchayat Samiti, which forwards them to the District Collector. The rest of the work is done by the office of the District Collector. b) For watershed development, Panlot Kshetra Committee (Watershed Area Committee) works under GP and Krishi Vigyan Kendra (KVK or agriculture science centre). KVK selects the village. Work such as bunding for controlling water, making and maintaining bunds, watershed management are done under this scheme and the payment is given by the Panlot Samiti (Village Watershed Committee). The Panlot Samiti is elected by the Panchayat and then approved by the Gram Sabha. There is one more Samiti, Lekha Samiti (committee for accounts), which prepares the budget for maintaining bunds, watersheds etc., and then the entire payment is made by the Panlot Samiti. The work is supervised by the KVK.

With regard to the subject 4: ‘Animal husbandry, dairying and poultry’, a) indentification of beneficiaries of schemes is done by Tehsildar (though it is activity assigned to GP in West Bengal). People make demands for funds under the scheme to Tehsildar. The tehsildar makes a selection and gives responsibility for distribution to a separate agency, which distributes benefits on the basis of the number of animals owned by each beneficiary. The announcement of the scheme is made by a drum-beater. b) For example, in order to distribute minikits for animals, Panchayat Samiti prepares the notice about distribution and then veterinary doctor distributes them.

With regard to the subject 10: ‘Rural housing’, GP sends Panchayat Samiti the list of people who do not have houses. The Panchayat Samiti selects the beneficiaries of Indira Awas Yojana (IAY) from this list. There are a total of 171 buildings in the village. IAY houses are allotted to those people who reported not having a house in the BPL census survey.

With regard to the subject 11: ‘Drinking water’, all rights are with GP. GP decides the beneficiaries of the ‘paani parota yojana’. There is an accountant for the scheme. Engineer gives the estimate of expenses and gives it to one another committee Lekha Samiti, and then Lekha Samiti decides about budget.

With regard to the subject 13: ‘Roads, culverts, etc.’, connectivity within the GP is a function assigned to GP. GP has to mobilise the money and then make a list of works to be done. The PWD (Public Works Department) and Zilla Parishad are responsible for construction of roads for other connectivity between Blocks and district roads, and connectivity within Block and between GPs.

With regard to the subject 14: ‘Rural electrification, including distribution of electricity’, all responsibilities rest with the Maharashtra State Electricity Board (MSEB).

With regard to the subject 16: ‘Poverty alleviation programme’, GP only fills the forms. All rights are with Panchayat Samiti.

With regard to the subject 17: ‘Education, including primary and secondary schools’, a) monitoring schools is done by the School Management Committee (?). b) Improvement of infrastructure of schools was a responsibility of the GP until 2010. It has now been given to the School Management Committee.

With regard to the subject 20: ‘Libraries’, a charitable trust own village library.
They have a committee to deal with this matter.

With regard to the subject 22: ‘Markets and fairs’, the GP has the authority to control fairs and weekly markets. In fact fair (mela) tax and licence fee from weekly haat bazaars are charged. The GP collects fee from shop owners as professional tax.

With regard to the subject 23: ‘Health and sanitation, including hospitals, primary health centres and dispensaries’, the State Sanitation Scheme is implemented by GP. The GP prepares the priority list. The Warwat Khanderao GP was also an implementing agency for the Grameen Sawachchha Vibhag of Central government. Households, which reported not having a toilet in the BPL census, were given Rs. 2200 under this scheme.

With regard to the subject 24: ‘Family welfare’ and the subject 26: ‘Social welfare, including welfare of the handicapped and mentally retarded’, the GP is again responsible only for the basic formalities such as filling forms and attaching documents, and the rest is done by Panchayat Samiti. The National Maternity Benefit Scheme (NMBS) is implemented by the Primary Health Center under the Public Health department. The Indira Gandhi National Old Age Pension Scheme (IGNOAPS) is implemented by patwari under Tehsildar. The Sanjay Gandhi Niradhar Yojna and the National Family Benefit Scheme (NFBS) is implemented by the Tehsildar.

With regard to the subject 25: ‘Women and child development’, a) there is a committee of the GP (Mahila Baal Samiti) for mobilising social support against social evils discriminating women. The committee discusses and resolves matters related to women and child welfare. b) Organisation of SHGs is done by NGOs. c) Construction of Anganwadi centres and coordination of ICDS activities are done by the GP.

With regard to the subject 27: ‘Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes’, GP has no specific role in respect of implementation of schemes for SCs and STs. There are subsidies for buying small tractors for SC and ST but these are implemented by the Zilla Parishad.

With regard to the subject 28: ‘Public distribution system’, a) GP is responsible for identification of beneficiaries of Antyodaya and Annapurna schemes. b) GP’s sub-committee, Dakshata Committee, does the distribution of ration cards. Along with the Food Supply Officer, it attends to complaints regarding supply through the Public Distribution System (PDS).

With regard to the subject 29: ‘Maintenance of community assets’, the GP has responsibilities for them as far as they are the GP’s own assets.

Here, Activity Mapping provided in the Schedule I (Village List) of the Bombay Village Panchayats Act, 1958 is, namely, ‘de jure Activity Mapping’, and its situation on the ground revealed in our interview is considered as ‘de facto Activity Mapping’ in Maharashtra.

As we can see from the de facto Activity Mapping, the authority of Warwat Khanderao GP to carry out the village-level schemes is not so great as those provided in the Village List. Further, the Sarpanch complained that the State government is slowly taking away
rights from the GPs and giving more rights to Panchayat Samitis. It can't always be explained by economies of scale even though the scale of Warwat Khanderao GP is much smaller than GPs in West Bengal. Some functions taken away from the GPs in Maharashtra are functions assigned to the Gram Sansads in West Bengal. For example, when GPs in West Bengal select beneficiaries for distribution of subsidized inputs for agriculture, the GPs inform it of the Gram Sansads and the beneficiaries are selected by the Gram Unnayan Samity. The scale of Gram Sansad (rural ward) in West Bengal is often smaller than GP in Maharashtra.

Actual status of Activity Mapping for the GP is, therefore, considerably different from what was envisaged in the Village List. To take one example, functions actually assigned to GP to discharge responsibilities of ‘1. Agriculture’ in the Schedule XI is considerably limited, compared with functions statutorily assigned to GP for ‘Agriculture’ in the Village List of the Bombay Village Panchayats Act, 1958, which includes activities such as ‘1. Making arrangement for co-operative management of lands and other resources in village, organisation of collective co-operative farming’ and ‘2. Improvement of agriculture (including provision of implements and stores) and establishment of model agricultural farms’ etc.. Functions assigned in the Village List are the duty ‘so far as the village fund at its disposal will allow’ (Section 45 of the Act), and therefore most of them are provided only in the statute book.

(West Bengal)
Based on the West Bengal Panchayat Act, 1973 and its Amendment Act, 1994, the West Bengal State government has devolved all 29 functions listed in the Schedule XI of the Constitution, to the three levels of Panchayats. The functional transfer to the different levels of the Panchayat bodies has been further clarified through an Activity Mapping exercise (executive order No. 6102 / PN / O / dated 7.11.2005, and No. 3969 / PN / O / dated 25.07.2006, and No. 4769/PN/O/ dated 29.10.2007).29

In West Bengal, the focus of development activities has shifted towards the GP-level in the decentralization process.30 Activities assigned to GP in West Bengal are more plentiful than those in Maharashtra. According to the Activity Mapping31 in West Bengal, functions assigned to the GP-level are as follows:

With regard to the subject 1: ‘Agriculture, including agricultural extension’ in the

29 However, third State Finance Commission West Bengal criticized that all the 16 departments have not issued formal notifications published in the official gazette as required for functional transfers under section 207B of West Bengal Panchayat (Amendment) Act, 1994, arguing that ‘even this limited effort has not been translated into action’. See Third State Finance Commission West Bengal, Report of the Third State Finance Commission West Bengal, 2008, pp. 21-22.
Schedule XI of the Constitution, (i) beneficiary selection for distribution of minikits/seeds/equipments at subsidized prices, (ii) awareness campaign and wide publicity among farmers, and (iii) estimation of need based requirement of seeds for the management of agrifarm are functions assigned to GP. In Raina, whenever the Agricultural department distributes minikits, fertilizers, seeds and other benefit, it informs the GP specifying the number of beneficiaries to select from each Panchayat or Sansad. The GP informs the Gram Sansads. The beneficiaries are selected by the Gram Unnayan Samity.

With regard to the subject 2: ‘Land improvement, soil conservation and land reform’, identification of beneficiary to distribute vested land to the landless people is a function assigned to GP. In Raina, Gram Unnayan Samities identify projects in the Action Plans for land improvement. Based on these Action Plans the GP prepares estimates and sends project proposal to the Block that approves the budget and sends funds to GP. The GP implements the project. For the land reform, the Block Land and Land Reform Office declares vested land. The Gram Unnayan Samity selects beneficiary for granting title deed.

With regard to the subject 3: ‘Minor irrigation, water management and watershed development’, (i) identification of locations for projects and beneficiaries for the development of Minor Irrigation system, (ii) construction of percolation tanks, field channels within the GP, and (iii) maintaining Minor Irrigation schemes concerning deep tubewells and cluster of shallow tubewells, and collecting water charges through User Committee for new projects handed over to PRI are functions assigned to GP.

With regard to the subjects 4: ‘Animal husbandry, dairying and poultry’, (i) beneficiary selection for different animal husbandry, dairy and poultry schemes, (ii) breed up-gradation through distribution of improved variety birds/small animals to farmers, (iii) providing facility of hatching to rear birds and small animals, (iv) vaccination of animals against epidemic, and (v) execution of artificial insemination with the help of Prani Bandhu at fixed price are functions assigned to GP.

With regard to the subjects 5: ‘Fisheries’, (i) identification of beneficiaries and their ponds/open cast pit, (ii) identification & selection of derelict/semi-derelict tanks, holding awareness camp, (iii) supply of lime and minikits, and (iv) improvement of tanks for pisciculture are functions assigned to GP.

With regard to the subject 6: ‘Social forestry and farm forestry’, (i) to establish nursery for supply of samplings and seedlings and (ii) selection of sites for plantation and execution of the work through SHGs/gram Unnayan Samitis are functions assigned to GP.

With regard to the subject 7: ‘Minor forest produce’, (i) maintenance of social forestry through SHGs/gram Unnayan Samitis, and (ii) distribution of sale proceeds to SHG/gram Unnayan Samitis are functions assigned to GP.

With regard to the subject 8: ‘Small scale industries, including food processing industries’, identification of micro-enterprise/entrepreneurs is a function assigned to GP.

With regard to the subject 9: ‘Khadi, village and cottage industries’, (i) group formation & selection of activities for development of micro-enterprise, (ii) identification of
training need for skill development training and of its beneficiaries, (iii) motivation of rural artisans, and (iv) organization of awareness camp at GP level to assist in accessing credit from financial institutions by artisans are functions assigned to GP.

With regard to the subject 10: ‘Rural housing’, (i) beneficiary selection in the meeting of Gram Sansad for housing scheme, and (ii) distribution of fund to individuals are functions assigned to GP. In Raina, IAY beneficiaries are selected from BPL survey list.

With regard to the subject 11: ‘Drinking water’, (i) identification of schemes and locations, (ii) construction of wells, tanks, tube wells (ordinary hand pump), and (iii) repair of tube wells and periodical chlorination of open wells and disinfection of tube wells are functions assigned to GP. In Raina, the Gram Unnayan Samities mobilize people to participate in the Sajaldhara scheme. The households to benefit from the scheme have to pay 10 per cent of the total cost of installation of the drinking water tank and pipelines. Once a location is selected, the construction agency undertakes project planning and construction work. Panchayat monitors the project, but has no direct responsibilities.

With regard to the subject 12: ‘Fuel and fodder’, (i) awareness generation and wide publicity for promotion of biogas plant, (ii) augmentation of fodder production through distribution of minikits/seeds/manure to farmers, and (iii) field demonstration to farmers, are functions assigned to GP.

With regard to the subject 13: ‘Roads, culverts, bridges, ferries, waterways and other means of communication’, construction and upgradation of roads/culverts (not exceeding Rs. 2.00 lakhs) for connectivity between villages within the GP are functions assigned to GP.

With regard to the subject 14: ‘Rural electrification, including distribution of electricity’, (i) issuance of certificate by Pradhan for electrification of mouzas, (ii) mobilization of consumers through authorized franchisees of WBSEB (SHGs) for connectivity to households, (iii) awareness generation regarding efficient management of energy, and (iv) demonstration of energy saving devices in GP office are functions assigned to GP.

With regard to the subject 15: ‘Non-conventional energy sources’, (i) identification of potential consumers of alternative sources of energy, and (ii) organizing awareness camp for harnessing alternative sources of energy including biofuel are functions assigned to GP.

With regard to the subject 16: ‘Poverty alleviation programme’, (i) planning & implementation of works/schemes under SGRY not exceeding Rs.2.00 lakh, (ii) preparing list of prospective workers, distribution of job cards, planning and implementation of works under Rural Employment Guarantee Scheme, (iii) identification & selection of beneficiaries for IAY through Gram Sansad, handing over fund to beneficiaries, (iv) identification of beneficiaries for NOAPS through Gram Sansad and handing over pension to each beneficiary, (v) identification of beneficiaries under NFBS through Gram Sansad, recommending names to Panchayat Samiti, releasing fund to beneficiaries through A/C payee cheque, (vi) awareness camp & motivation of people for sanitary toilets; listing of names for
construction of toilets and handing over it to Sanitary Mart, meeting with teachers & members of Village Education Committee for school sanitation are functions assigned to GP.

With regard to the subject 17: ‘Education, including primary and secondary schools’, (i) identification of schoolless mouzas/hamlets for opening Sishu Siksha Karmasuchi (SSK)/Madhyamik Siksha Karmasuchi (MSK) and sending proposal to PS, (ii) construction of SSK/MSK through own fund/SGRY/Untied fund/local contribution and fund received from PS, and (iii) to supervise attendance of teachers and students, quality of mid-day-meal, distribution of books are functions assigned to GP.

With regard to the subject 19: ‘Adult and non-formal education’, (i) publicity and supervision of Adult High Schools to impart education up to Madhyamik level to interested adult learners who are not enrolled in any formal school, (ii) regular contact with literates.neo-literates for attendance in Continuing Education Centre are functions assigned to GP.

With regard to the subject 20: ‘Libraries’, (i) establishment and maintenance of libraries and reading rooms and supervision of the activities of Rural Libraries/Community Library cum Information Centre (CLIC), (ii) sending copies of guidelines/booklets for all development programs, Annual Report/Budget/Annual Plan of GP and information on social issues to Rural Library/CLIC for general information of public are functions assigned to GP.

With regard to the subject 21: ‘Cultural activities’, (i) wide publicity/campaign and selection of venue, (ii) selection of venue for folk festival and identification of participants, and (iii) distribution of entry tickets/cards for film show are functions assigned to GP.

With regard to the subject 22: ‘Markets and fairs’, (i) management of hat/bazar transferred to GP, and (ii) construction and regulation of markets, holding and regulation of fairs, melas and hats and exhibition of local produce & products of local handicrafts/home industries by State government are functions assigned to GP.

With regard to the subject 23: ‘Health and sanitation, including hospitals, primary health centres and dispensaries’, (i) maintenance of sub-centres, (ii) local purchase of non-medical items required by the sub-centers as may be authorized by H&FW department, (iii) involving Self-Help Groups in monitoring community health, and (iv) disease surveillance to pre-empt outbreak, preventive measures against spread of communicable diseases are functions assigned to GP.

With regard to the subject 24: ‘Family welfare’, (i) mobilization of people for universal immunization including pulse polio program, (ii) promoting planned family norms and practices to assist people in adopting family planning measures through efficient functioning of sub centres, and (iii) awareness camp for family planning and sterilization are functions assigned to GP.

With regard to the subject 25: ‘Women and child development’, and partly with
With regard to the subject 27: ‘Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes’, (i) awareness generation in villages to motivate parents for pre-school education & immunization of their children, (ii) formation of SHGs, (iii) recommendation of sites for Anganwadi centres and construction of Anganwadi centres, and (iv) convergence of ICDS activities and reporting of functioning of Anganwadi centres in the convergence meeting at GP level are functions assigned to GP.

With regard to the subject 26: ‘Social welfare, including welfare of the handicapped and mentally retarded’, (i) identification of beneficiaries for Kishori Shakti Yojana & Pension Schemes, (ii) issue of BPL certificate for beneficiaries of Balika Sambriddhi Yojana, and (iii) identification of PROFLAL beneficiaries & collection of its subscriptions are functions assigned to GP.

With regard to the subject 28: ‘Public distribution system’, (i) identification & selection of beneficiaries for distribution of BPL Cards, Antodaya Annya Yojana Cards & Annapurna Cards, (ii) monitoring distribution of food grains from MR Shop to the beneficiaries, (iii) providing certificate confirming procurement of paddy from the farmers at Minimum Support Price (MSP) are functions assigned to GP.

With regard to the subject 29: ‘Maintenance of community assets’, (i) maintenance of community assets such as public tanks, ghats, public channels, reservoirs, wells, streets, drains, culverts, lamp posts etc., (ii) construction and maintenance of sarais, dharmasalas, rest houses, cattle sheds, cart stands, and protection and repair of buildings or other property vested in it, (iii) power to acquire, hold and dispose of immovable property with the approval of State government, and (iv) fixing and collection of toll, fee, rate as user charges are functions assigned to GP.

Similarly, activities are assigned to the PS and ZP according to this Activity Mapping as shown in Table 7-1:

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Subject (as per Schedule XI)</th>
<th>Activities</th>
<th>Activities of ZP</th>
<th>Activities of PS</th>
<th>Activities of GP</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Agriculture, including Agricultural Extension.</td>
<td>1. Distribution of minikits/seeds/bio-fertilizer at subsidized price</td>
<td>1. Fix target for distribution of minikits/seeds/bio-fertilizer (at subsidized price) to Panchayat Samitis for distribution among farmers</td>
<td>1. Beneficiary selection for distribution of minikits/seeds/equipments at subsidized prices</td>
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<td></td>
<td></td>
<td>2. Distribution of Agricultural</td>
<td>2. Fix target for each Panchayat Samiti for</td>
<td>2. Monitor proper and timely distribution of</td>
<td></td>
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</tbody>
</table>
| 2 | Land improvement, implementation of land reforms, land consolidation and soil conservation | 1. Watershed Development Programme/Hariyali scheme covering soil conservation, irrigation, afforestation etc.  
2. Distribution of vested lands to the landless people. | 2. (i) Pre-distribution survey of undistributed agri-land & preparation of a priority list of beneficiaries  
(ii) Distribution of patta to landless people | 2. Identification of beneficiary for distribution of vested land |
| 3 | Minor irrigation, water management and watershed development. | 1. Development of Minor Irrigation system  
2. Construction of tanks and field channels  
3. Management of deep TWs and cluster of shallow tubewells  
4. Watershed Dev. Program | 1. Seeking technical vetting of Executive Engineers through ZP for MI schemes beyond the competence of Panchayat Samitis & joint supervision /monitoring of progress of the schemes  
4. Watershed Dev. Program / Hariyali Scheme | 2. Construction of percolation tanks, field channels within the GP  
3. Maintaining MI schemes, collecting water charges through User Committee for new projects handed over to PRI |
| 4 | Animal husbandry, dairying and poultry | 1. To identify beneficiaries of different A.H, dairy and poultry schemes.  
2. Breed up-gradation through distribution of improved variety livestock  
3. Rearing of birds and small animals – Family scheme and individual scheme  
4. Vaccination Program | 2. Distribution of improved variety livestock to Blocks  
4. Drawing up action plan for Vaccination | 1. Beneficiary selection for different schemes  
2. Distribution of improved variety birds/small animals to farmers and  
3. Providing facility of hatching  
4. Vaccination of animals against |
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<tr>
<td></td>
<td></td>
<td>3. Distribution of minikits</td>
<td>3. Credit access to fish farmers from financial institutions</td>
<td>4. Excavation of tank</td>
<td>4. Improvement of tanks for pisciculture</td>
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<td>3. Helping the fish farmers to access credit from financial institutions</td>
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<td>4. Improvement of tanks for fish cultivation</td>
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<tr>
<td>6</td>
<td>Social forestry and farm forestry</td>
<td>1. To establish nurseries for the supply of saplings and seedlings</td>
<td>1. To establish Nursery for supply of saplings and seedlings</td>
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<td></td>
<td>2. Execution of social forestry projects in waste lands and road sides</td>
<td>2. Selection of sites for plantation and execution of the work through SHGs/Gram Unnayan Samitis</td>
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<td>3. Establishing progeny nursery</td>
<td>3. Establishing Progeny Nursery for fruit bearing trees</td>
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<td>7</td>
<td>Minor forest produce</td>
<td>1. Maintenance of social forestry through SHG/GUS for livelihood</td>
<td>1. Maintenance of Social Forestry through SHGs/Gram Unnayan Samitis.</td>
<td>Distribution of inputs for microenterprise like Sal-leaf plate making, saplings of fruit trees and providing assistance for income generating activities</td>
<td>2. From sale proceeds the GP will get a share to recoup actual expenditure. The balance amount will go to SHG/GUS for livelihood</td>
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<td>2. Distribution of sale proceeds to SHG/GUS</td>
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<td>8</td>
<td>Small scale industries, including food processing industries.</td>
<td>1. Development of small enterprises and entrepreneurs</td>
<td>1. Identification of microenterprise/entrepreneurs</td>
<td>1. Selection of trainees/venue for training program</td>
<td>2. Selection of entrepreneurs for training</td>
<td>3. Developing microenterprise / self enterprise with bank credit</td>
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<td></td>
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<td>2. Skill dev. Training program</td>
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<td>3. Organizing credit facility</td>
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</table>
| 9  | Khadi, village and cottage industries | 1. Identification of beneficiaries, Group formation  
2. To arrange training for skill development/upgradation of artisans  
3. Motivation of artisans  
4. To assist in accessing credit from fin. Institutions by artisans | 1. Action plan for development of microenterprise | 1. Selection of trainees/venue for skill dev. training program  
2. Identification of training need for skill dev. training and beneficiaries  
3. Motivation of rural artisans  
4. Organization of awareness camp at GP level | 1. Group formation & selection of activities  
2. Identification of training need for skill dev. training and beneficiaries  
3. Motivation of rural artisans  
4. Organization of awareness camp at GP level |
|---|---|---|---|---|---|
| 10 | Rural housing | 1. Beneficiary selection for Housing scheme  
2. Financial assistance to beneficiaries  
3. Monitoring and supervision | 1. Beneficiary selection in the meeting of Gram Sansad  
2. Distribution of fund to individuals | 1. Beneficiary selection in the meeting of Gram Sansad  
2. Distribution of fund to individuals | 1. Beneficiary selection in the meeting of Gram Sansad  
2. Distribution of fund to individuals |
| 11 | Drinking water | 1. Identification of schemes, locations  
2. Formulation of projects and schemes  
3. Technical approval of schemes  
4. Execution of schemes  
5. Maintenance and periodical disinfection | 1. Formulating major water supply schemes (Pipe water supply)  
2. Selection of location & beneficiaries for pipe water scheme in consultation with GPs  
3. Seeking technical approval from Zilla Parishad for projects beyond the competence of Panchayat Samitis  
4. Execution of schemes (DTW/Mark-II / Tara Hand Pump) beyond the competence of Gram Panchayats  
5. Handing over scheme to GP / User Committee for day to day maintenance | 1. Identification of schemes and locations  
2. Selection of location & beneficiaries for pipe water scheme in consultation with GPs  
3. Seeking technical approval from Zilla Parishad for projects beyond the competence of Panchayat Samitis  
4. Execution of schemes (DTW/Mark-II / Tara Hand Pump) beyond the competence of Gram Panchayats  
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3. Seeking technical approval from Zilla Parishad for projects beyond the competence of Panchayat Samitis  
4. Execution of schemes (DTW/Mark-II / Tara Hand Pump) beyond the competence of Gram Panchayats  
5. Handing over scheme to GP / User Committee for day to day maintenance |
| 12 | Fuel and fodder | 1. Promotion of biogas plant Training in the construction of smokeless chullas.  
2. Augmentation of Fodder Production through distribution of minikits, sale of seeds, Kishan Bon, Fodder demonstration etc. | 1. To provide assistance and supervision in construction of biogas plant  
2. (i) Supply of minikits to different GPs and fixing scale of distribution of minikits per GP;  
(ii) Policy decision on purchase of seeds and sub-allotment of fund to different Blocks | 1. Awareness generation and wide publicity  
2. (i) Distribution of minikits/seeds/manure to farmers;  
(ii) Field demonstration to farmers | 1. Awareness generation and wide publicity  
2. (i) Distribution of minikits/seeds/manure to farmers;  
(ii) Field demonstration to farmers |
| 13 | Roads, culverts, bridges, ferries, waterways and other means of communication | Planning, construction, upgradation of roads, culverts:  
1. For connectivity between Blocks and | 1. Construction & upgradation of | | |
1. Issuance of certificate regarding electrification of mouzas
2. Preparation of a master plan for linking different mouzas with WBSEDCL network
3. Mobilization of consumers
4. Identification of graded SHGs
5. Energy management
6. Energy saving devices & demonstration of models
7. Monitoring constitution of Licensing Board in the dist. for issuance of license

2. To ensure coordinated effort between Panchayat vis-a-vis other Deptts. in respect of development of electricity infrastructure
3. Organizing workshop / seminar at Block level for awareness generation
4. Identification of suitable graded SHGs through DRDC and Nari O Sishu Unmayan Sthaye Samiti and capacity building of SHGs for working as franchisees of WBSEDCL
5. Demonstration of energy saving devices in Panchayat Samiti Office
6. Awareness generation regarding efficient management of energy
7. Monitoring constitution of Licensing Board in the dist. for issuance of license

1. Identification of potential consumers of alternative sources of energy
2. Technical & financial assistance for installation of Bio-gas in potential households
3. Development of Bio-gas in potential households
4. Extending technical and financial assistance for installation of Biogas in potential households
5. Demonstration of energy saving devices in GP office

1. Identification of potential consumers of alternative sources of energy
2. Technical & financial assistance for installation of Bio-gas in potential households
3. Development of Bio-gas in potential households
4. Extending technical and financial assistance for installation of Biogas in potential households
5. Demonstration of energy saving devices in GP office

1. Issuance of certificate by Pradhan for electrification of mouzas
2. Preparation of a master plan for linking different mouzas with WBSEDCL network
3. Mobilization of consumers through authorized franchisees of WBSEB (SHGs) for connectivity to households
4. Identification of suitable graded SHGs through DRDC and Nari O Sishu Unmayan Sthaye Samiti and capacity building of SHGs for working as franchisees of WBSEDCL
5. Demonstration of energy saving devices in Panchayat Samiti Office
6. Awareness generation regarding efficient management of energy
7. Monitoring constitution of Licensing Board in the dist. for issuance of license
| 16 | Poverty alleviation programme | Planning, beneficiary selection and implementation of (a) SGRY, (b) REGS, (c) SGSY, (d) IAY, (e) NOAPS, (f) NFBS, (g) TSC etc. | Demonstration model of biogas, alternative sources of energy, biofuel for publicity | Planning and implementation of works/schemes under SGRY exceeding Rs.10.00 lakh | To inform State Govt. for giving unemployment assistance under REGS, receipt of fund from State Govt. & allotment of fund to BDOs, sending U.Cs to State Govt. | 1. Planning and implementation of works/schemes under SGRY between Rs. 2.00 lakh–10.00 lakh | 1. Approval of action plan and schemes under REGS | 1. Planning & implementation of works/schemes under SGRY not exceeding Rs.2.00 lakh | 2. Preparing list of prospective workers, distribution of job cards, Planning and implementation of works under REGS |
| 17 | Education, including primary and secondary schools | 1. Identification of schoolless mouzas/hamlets | 1. Identification of schoolless mouzas/hamlets in district for preparation of status report | 1. Collection of proposals for new SSK/MSK from GPs and sending the plan to ZP for approval | 1. Identification of schoolless mouzas/hamlets for opening SSK/MSK and sending proposal to PS | 6. Selection of NGO for running Sanitary Mart and organizing awareness camp through NGO / Club /Voluntary Organization for total sanitation | 5. Sending names of beneficiaries under NFBS to SDO for approval | 4. Approval of names of pensioners under NOAPS received from GP | 2. Preparing list of prospective workers, distribution of job cards, Planning and implementation of works under REGS | 3. Identification & selection of beneficiaries for IAY through Gram Sansad, handing over fund to beneficiaries | 5. Identification of beneficiaries under NFBS through Gram Sansad, recommending names to Panchayat Samiti, releasing fund to beneficiaries through A/C payee cheque | 6. Awareness camp & motivation of people for sanitary toilets; listing of names for construction of toilets and handing over it to Sanitary Mart. Meeting with teachers & members of VEC for school sanitation |
| 18 | Adult and non-formal education | 1. To impart education up to Madhyamik level to interested Adult learners who are not enrolled in any formal school  
2. Monitoring & supervision of Continuing Education Centres | 1. Consideration of proposal for opening of new Adult High School. (To be forwarded to the MEE Deptt. /Dte. with recommendation or otherwise)  
2. Planning, Monitoring & Supervision by the Zilla Saksharata Samiti | 1. Publicity and Supervision of Adult High Schools.  
2. Regular contact with Literates/ Neo-literates for attendance in Continuing Education Centre | 1. Publicity and Supervision of Adult High Schools.  
2. Monitoring & Supervision of Continuation Education Centre |
| 19 | Libraries | 1. Establishment and maintenance of libraries and reading rooms and supervision of the activities of Rural Libraries  
2. Dissemination of information on Rural Development Programs/social issues / locally available resources / functioning of PRIs  
3. Disbursement of salary to organizer of *CLIC  
4. Audit of CLIC by #PAAO  
*CLIC -Community Library cum Information Centre #PAAO – Panchayat Audit & Accounts Officer | 1. Supervision of the activities of Sponsored Libraries  
2. Sending to Dist. Library for general information of public (i) copies of guidelines/booklets for all development programs (ii) Annual Report/Budget /Annual Plan of ZP (iii) information on social issues | 1. Supervision of the activities of Sponsored Libraries  
2. Sending to Sponsored Library for general information of public (i) copies of guidelines/booklets for all development programs (ii) copy of Annual Report/Budget/Annual Plan of PS (iii) information on social issues  
3. Disbursement of salary to organizer of CLIC  
4. Audit of CLIC by PAAO | 1. Establishment and maintenance of libraries and reading rooms and supervision of the activities of Rural Libraries / CLIC.  
2. Sending copies of guidelines/booklets for all development programs, Annual Report/Budget/Annual Plan of GP and information on social issues to Rural Library/CLIC for general information of public |
<p>| 20 | Cultural activities | 1. Celebration of red letter days | 1. Selection of Block and release of fund | 1. Liaison with GPs for organization of program / Campaign | 1. Wide publicity/campaign and selection of venue |</p>
<table>
<thead>
<tr>
<th>21 Markets and fairs</th>
<th>2. Organization of folk festival</th>
<th>2. Selection of theme for folk festival</th>
<th>2. Selection of GP for organization of folk festival and providing infrastructural support</th>
<th>2. Selection of venue for festival and identification of participants</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4. Selection of film for each block</td>
<td>4. Contact with schools for publicity among students</td>
<td>4. Contact with Cinema Hall owners and fixing up time for film show</td>
<td>4. Distribution of entry tickets / cards</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>22 Health and sanitation, including hospitals, primary health centres and dispensaries</th>
<th>1. Management of Hat/Bazar transferred to ZP by State Govt.</th>
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<th>1. Management of Hat/Bazar transferred to GP by State Govt.</th>
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<tbody>
<tr>
<td>1. Management of Hat/Bazar up to 5 acre area.</td>
<td>2. To provide licence to hold a fair or mela</td>
<td>3. To issue licence for hat or market</td>
<td>4. To hold hats and village markets, fairs</td>
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<td>3. To issue licence for hat or market</td>
<td>4. To hold hats and village markets, fairs</td>
<td>4. Acquire and maintain village hats and markets</td>
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<th>23 Family welfare</th>
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<tr>
<td>1. Universal immunization including Pulse polio Program</td>
<td>2. To assist people in adopting family planning measures through efficient functioning of sub centres and supervision of health workers work.</td>
<td>3. Organization of sterilization camp</td>
<td>4. Training of Dai</td>
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<th>24 Family welfare</th>
<th>1. Universal immunization including Pulse polio Program</th>
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<td>4. Training of Dai</td>
<td>4. Training of Dai</td>
<td>4. Training of Dai</td>
</tr>
<tr>
<td>24</td>
<td>Women and Child Development</td>
<td>1. Mobilizing social support against social evils discriminating women</td>
<td>1. Recommendation of beneficiaries for Non-institutional care of children up to 18 years</td>
<td>1. Awareness generation in villages to motivate parents for pre-school education &amp; immunization of their children</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Formation of SHGs</td>
<td>2. Forming of SHGs, providing financial assistance and creating marketing support for SHGs</td>
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<td>25</td>
<td>Social Welfare</td>
<td>1. Recommendation of beneficiaries for Pension Schemes to the DM for approval</td>
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<td></td>
<td></td>
<td>2. Monitoring &amp; Supervision of Programmes and convergence of ICDS activities</td>
<td>3. Maintenance of PROFLAL accounts and payment of money on maturity of scheme or death of beneficiary</td>
<td></td>
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<tr>
<td></td>
<td>1. Construction of Anganwadi Centres</td>
<td>26</td>
<td>Welfare of the women &amp; children</td>
<td>1. Identification of beneficiaries for Kishori Shakti Yojana &amp; Pension Schemes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Monitoring &amp; Supervision of Anganwadi centres and convergence of activities</td>
<td>2. Issue of BPL certificate for Balika Sambriddhi Yojana</td>
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<td></td>
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<td>3. Sanction and allotment of fund for payment to beneficiary</td>
<td>3. Identification of beneficiaries for Balika Sambriddhi Yojana</td>
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<td></td>
<td>1. Identification of beneficiaries for Social Welfare Schemes.</td>
<td>3. Identification of beneficiaries for PROFLAL (PF for landless agri labourers) scheme</td>
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<tr>
<td></td>
<td></td>
<td>2. Issue of BPL certificate for Balika Sambriddhi Yojana</td>
<td>1. Identification of beneficiaries for PROFLAL beneficiaries &amp; collection of subscription</td>
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<td>1. Sanction and allotment of fund for payment to beneficiary</td>
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<td>27</td>
<td>Public distribution system</td>
<td>1. Approval of beneficiary list</td>
<td>1. Identification &amp; selection of beneficiaries for distribution of BPL Cards, Antodaya Annya Yojana Cards &amp; Annapurna Cards</td>
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<tr>
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<td></td>
<td>1. Preparation of list of beneficiaries for BPL cards</td>
<td>2. Monitoring distribution of food grains from FCI</td>
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<td></td>
<td></td>
<td>1. Identification of beneficiaries of Antyodaya and Annapurna schemes</td>
<td>2. Monitoring lifting of food grains from FCI</td>
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<td></td>
<td>2. Lifting of food grains from FCI</td>
<td>2. Monitoring distribution of food grains to MR Dealers</td>
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<td>3. Distribution of ration cards</td>
<td>3. Monitoring preparation and distribution of Ration Cards</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Selection of Farmers’ Cooperative Societies</td>
<td>4. Selection of Farmers’ Co-operative Societies for purchase of paddy</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Fixing up target for each Rice Mill</td>
<td>4. Providing certificate confirming procurement of paddy from the farmers at Minimum Support Price (MSP)</td>
<td></td>
</tr>
<tr>
<td>community assets maintenance of public assets, such as, buildings, shopping centres, passenger sheds, bathing ghats, ferry ghats, tanks, community centres, auditorium, play ground etc. 2. Construction and maintenance of public assets 3. Fixation and collection of rents/user charges</td>
<td>any institution for promotion of livelihood, education, health, communication, tourism or work of public utility including auditorium, dispensary, diagnostic clinic, bus-stand, guest house, eco-park, constructed by it or vested in it for control and management 2. Management of road side land 3. Fixing and collection of toll, fee, rate as user charges</td>
<td>maintenance of any institution for promotion of livelihood, education, health, communication, tourism or work of public utility including hat, market, auditorium, bus-stand, eco-park, guest house, constructed by it or vested in it for control and management: 2. Construction and maintenance of sarais, dharmasalas, rest houses, cattle sheds, cart stands, and protection and repair of buildings or other property vested in it 3. Fixing and collection of toll, fee, rate as user charges</td>
<td>community assets such as public tanks, ghats, public channels, reservoirs, wells, streets, drains, culverts, lamp posts etc. 2. Management of road side land 3. Fixing and collection of toll, fee, rate as user charges</td>
<td></td>
</tr>
</tbody>
</table>

The executive assistant of Raina GP recognised the Activity Mapping of West Bengal. The Block Development Officer of Raina I block was aware of the Activity Mapping and the demarcation of duties between the block office and PRIs (subsidiarity rule). However, he said that there is overlap in actual execution of duties between the two bodies. Such encroachments into each other’s responsibilities sometimes happen from actual administrative needs and mutual cooperation, and there may sometimes be conscious violations by officers of both bodies.33

As the State Finance Commission of West Bengal argued, executive orders with respect to Activity Mapping had not formally been published in the official gazette.34 The devolution of funds to panchayats has to be patterned on Activity Mapping officially applicable to them.

In addition, the scope of existing Activity Mapping is significantly limited even in West Bengal. The Panchayat and Rural Development department of West Bengal considers that the devolution by most of the line department has not yet carried out sufficiently.35 As shown in Table 7-1 and Table 7-2, the scope of the Activity Mapping of West Bengal is considerably limited, compared with the Activity Mapping suggested by the Task Force of MRD of the Central government on Devolution of Powers and Functions upon Panchayati

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33 Interview at Raina on February 2011.
35 'The Panchayats in the meantime gained deeper root in the rural society and started influencing decisions of the line departments in respect of their activities, which was supervised by the various Sthayee Samitis (Standing Committees) of the upper and the middle tier of the Panchayats. However, there has been little formal devolution by most of the departments' [Panchayat and Rural Development Department, Government of West Bengal, Roadmap for the Panchayats in West Bengal: A Vision Document, 2009, p. 10.]
Raj Institutions. Although Activity Mappings shown in Table 7-2 are solely for the subject 1: ‘Agriculture, including agricultural extension’ as per the Schedule XI of the Constitution, devolution of functions to different tiers of panchayats in West Bengal is far from being sufficient compared with functions on the Activity Mapping suggested by the Task Force of MRD. The same holds true for the other subjects.

Table 7-2 Activity Mapping for ‘Agriculture’ suggested by the Task Force on Devolution of Powers and Functions upon PRIs

<table>
<thead>
<tr>
<th>Item-1</th>
<th>Activity</th>
<th>Distribution of Functions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Including Agricultural Extension.</td>
<td>1. Increasing Agricultural Production/ Horticulture production/ Vegetable Production</td>
<td>Zila Panchayat (ZP)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>i) To develop necessary agricultural infrastructure</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ii) To prepare comprehensive crop plan</td>
</tr>
<tr>
<td></td>
<td></td>
<td>iii) To develop and maintain data base for cropping pattern, land use and inputs use for planning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>iv) To maintain inventory of technological options</td>
</tr>
<tr>
<td></td>
<td></td>
<td>v) To promote adoption of new technologies</td>
</tr>
<tr>
<td></td>
<td></td>
<td>vi) To organise Kisan Melas, Fairs and Exhibitions</td>
</tr>
<tr>
<td></td>
<td></td>
<td>vii) To arrange awards to best progressive farmers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>viii) To protect bio-diversity and promote profitable crop technologies</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Intermediate Panchayat (IP)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>i) To help in crop yield estimation through maintaining link with various agencies and GPs/farmers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ii) To advise suitable cropping system based on location specific characteristics</td>
</tr>
<tr>
<td></td>
<td></td>
<td>iii) To assist DP in organizing Farmers fairs, Kisan Mela, etc.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>iv) To organise on farm verification trials and demonstration of new technologies</td>
</tr>
<tr>
<td></td>
<td></td>
<td>v) Reporting and initiating action plan for different items</td>
</tr>
<tr>
<td></td>
<td></td>
<td>vi) To coordinate activities of field level extension workers and officials</td>
</tr>
<tr>
<td></td>
<td></td>
<td>vii) To act as a link between DP and GPs for To transfer of knowledge and technologies</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Gram Panchayat (GP)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>i) Estimation of crop yield and maintain data base</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ii) To assist in preparation of crop plan</td>
</tr>
<tr>
<td></td>
<td></td>
<td>iii) To assist in advising farmers about remunerative crop activities and crop diversification</td>
</tr>
<tr>
<td></td>
<td></td>
<td>iv) To assist in identifying progressive farmers for adoption and diffusion of new technologies</td>
</tr>
<tr>
<td></td>
<td></td>
<td>v) To help in providing custom hiring services for plant protection equipment and farm implements</td>
</tr>
<tr>
<td></td>
<td></td>
<td>vi) To generate awareness in use of organic vermiculture, etc.</td>
</tr>
</tbody>
</table>


37 In this circumstance the Panchayat and Rural Development department of West Bengal had to suggest a concept of 'concurrent jurisdictions' in certain areas for panchayats and the State government. [Panchayat and Rural Development Department, Government of West Bengal, op. cit., p. 13-14.] ‘One can argue that those are not exclusive functions but concurrent jurisdiction of the Panchayats in taking up those activities. The considered views of the State Government is that in the present context it is more logical, pragmatic and productive to provide concurrent jurisdictions in certain areas, which will help the Panchayats to acquire adequate capacities in voluntarily taking up those activities or utilizing the infrastructure and expertise of the government machinery on suitable occasions; the State Government shall in due course provide exclusive responsibilities as and when the same will be necessary and appropriate.’
| 2. Assessment and Distribution of Inputs | i) To prepare consolidated plan for input requirement  
ii) To acquire and arrange distribution of inputs in time  
iii) To improve adequate storage facilities for inputs  
iv) To monitor distribution of quality inputs | i) Assessing inputs needs for GPs and forwarding consolidated request to DPs  
ii) Ensuring timely availability of required inputs to GPs  
iii) Arranging storage and transport facilities for inputs  
iv) Close monitoring of inputs delivery system | i) To assist in assessing needs of various inputs such as seeds, fertilizers, pesticides.  
ii) To assist in timely distribution of adequate inputs to farmers |
|----------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| 3. Credit Support                      | i) Preparing credit plan  
ii) Ensure timely credit availability and linkage between agriculture development and credit institutions, and monitor credit mobilization.  
iii) Help in strengthening of cooperative credit institution | i) To assist in preparing credit plan  
ii) Ensuring timely credit from formal institutions.  
iii) Monitoring credit delivery system. | i) To assist in assessing credit needs of various groups of farmers and crops.  
i) Exercising social control and regulating interest areas and recovery of loans from formal and informal credit institutions.  
iii) Help in formation of Self-Help Groups. |
|----------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| 4. Extension Support                   | i) To maintain linkage with research and training organizations and agriculture department  
ii) to ensure regular visits of extension staff and To help in dissemination of new technologies.  
iii) To ensure regular training of extension officials for updating their knowledge of advancements in technologies.  | i) to monitor the visit of extension workers to the village farms.  
i) To prepare plan for visit of extension workers and monitor their work.  
iii) To advice and identify extension officials for training.  
iv) To assist scientists in identifying in local problems for designing their research work relevant to local needs.  
iv) Ensuring better linkages between farmers and extension staff. | i) Identifying suitable plots for conducting soil and demonstration.  
i) Selecting farmers for participating in Kisan melas and training. |
|----------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| 5. Soil Testing                        | i) To establish soil testing laboratories and own it  
i) To monitor Soil testing work | i) To monitor soil testing work  
i) To help in identifying locations for soil testing work  
i) To help farmers for improvement of soil fertility as per the soil testing results | i) To assist technical experts in conducting soil tests.  
i) To help in ensuring feedback from soil testing to farmers.  
iii) Selection of beneficiaries for relief of Natural calamities an undertaking distribute of assistance. |
6. Postharvest management

- To establish and improve storage facilities
- To develop marketing infrastructure at suitable locations.
- Monitoring regulated marketing
- To control private traders from exploiting farmers
- To ensure correct weights and measures.
- Supervision of crop Insurance facility.

<table>
<thead>
<tr>
<th>6. Postharvest management</th>
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</thead>
<tbody>
<tr>
<td>i) To establish and improve storage facilities</td>
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</tr>
<tr>
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</tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Risk Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) To assess losses due to natural calamities and formulate rehabilitation plan</td>
</tr>
<tr>
<td>ii) To monitor and supervise relief operations.</td>
</tr>
<tr>
<td>iii) To arrange crop insurance schemes and coordination among insurance agencies.</td>
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<tr>
<td>iv) Preparation of contingency Agricultural Plan</td>
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</tr>
<tr>
<td>iv) Preparation of contingency Agricultural Plan</td>
</tr>
</tbody>
</table>

7. Risk Management

- To estimate crop losses and report of action.
- To monitor relief operations.
- To help in identifying farmers for crop insurance schemes.
- To assist in providing benefits from crop insurance schemes.

<table>
<thead>
<tr>
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</tr>
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<tbody>
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</tr>
</tbody>
</table>

Unlike the Second Administrative Reforms Commission of India, the Panchayat and Rural Development department of West Bengal considers the existing Activity Mapping as an assignment of functions ‘to perform tasks on behalf of the State primarily as an agent of the Government’. In fact, as observed above, major functions assigned to the GP are merely related to implementation of schemes, such as identification of beneficiary, location selection, or mobilization of people for the schemes of the Central or State government. Therefore, the department provided a ‘roadmap for developing various capacities within the Panchayats so as to respond to the need-based demands of the people and acquire more responsibilities of their own for realization of such demands, stemming from the local needs and aspirations.’

3-2-2-8  Functional Domain of GPs

The Second Administrative Reforms Commission states as follows:

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The spirit behind the proposed scheme for decentralization of rural governance as envisaged in the 73rd Amendment is reflected in Article 243 G and the Eleventh Schedule of the Constitution which seek to establish Panchayats as self-governing institutions entrusted with the preparation and implementation of plans for economic development and social justice. However, as observed earlier, in most parts of the country the intent of Article 243 G has been ignored by denying autonomous space to local bodies. Panchayats continue to function within the framework of what may be called a “permissive functional domain”, since very limited functional areas have been withdrawn from the line departments of State Governments and transferred to local bodies. Only minor civic functions have been exclusively assigned to the local self-government bodies. All the other so-called development functions assigned to the different tiers of Panchayats are actually dealt with by the line departments of State Governments or parastatals. Resources as well as staff also remain under the control of the State Government. Therefore, effective devolution of functions as envisaged in the Constitution has not taken place.

(Maharashtra)
The scope of autonomous space in the functional domain of GP in Maharashtra is limited compared with that in West Bengal. GPs in Maharashtra continue to function within a framework of the “permissive functional domain”, for the following reasons. First, the PRIs in Maharashtra mostly act as agency of the State or the Central government for implementation of schemes, since the line departments and District Rural Development Agencies (DRDAs) — namely, district level development execution and monitoring agencies through which Central government funds were transferred and routed under various Centrally Sponsored Schemes — continue to have major control over those schemes. Secondly, a hierarchy of revenue officials — patwari, Tehsildar and District Collector under the Revenue department — has great administrative powers in Maharashtra. Unlike West Bengal, where the administrative duties of the Block level Land and Land Reform officer (BLLRO) is restricted to the areas of land reforms and land revenues only, the Tehsildars in Maharashtra wield greater administrative powers. Thirdly, within the PRIs, GP—village-level panchayat—has limited authority over the functions for the development schemes. As is witnessed by the sarpanch of Warwat Khanderao, the State government is slowly taking away rights from the GPs and giving more rights to Panchayat Samiti.41

In fact most of schemes in Warwat Khanderao, except for schemes for drinking water, roads and culverts, sanitation, ICDS, MGNREGS, public distribution etc., are primarily implemented by other agencies such as line departments, Tehsildar, Panchayat Samiti and Zilla Parishad. As far as the scheme for drinking water (‘paani parota yojana’) is concerned, it is directly implemented by Warwat Khanderao GP. The GP decides the beneficiaries of the scheme. The schemes for connectivity between villages within the GP are also carried out

41 Interview with sarpanch at Warwat Khanderao in August 2011.
under the responsibility of GP. The GP mobilises the fund and then makes a list of works to be done. The State Sanitation Scheme is also implemented by GP, which prepares the priority list. Construction of ICDS (Anganwadi) centre and coordination of ICDS activities is done by the GP. Warwat Khanderao GP certainly acts as a direct implementing agency for the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), but, as will be seen later, the MGNREGA Scheme is not well functional in Warwat Khanderao, partly because the wage rate under MGNREGA is lower than that of agricultural work in this area. The GP is responsible for identification of beneficiaries of Antyodaya and Annapurna schemes. Dakshata Committee of the GP does the distribution of ration cards.

However, the sarpanch of Warwat Khanderao complained that the GP only fills forms for poverty alleviation schemes and social welfare schemes. Panchayat Samiti has responsibility for the implementation of such schemes. The sarpanch said that the GP has no specific role in respect of implementation of schemes for SCs and STs. As far as Warwat Khanderao is concerned, Self-help groups (SHGs) under Swarna Jayanti Gram Swarozgar Yojana (SGSY) are organised by NGO. Panchayat Samiti implements the SGSY for Warwat Khanderao. GP does not have a strong commitment to activities of the SHGs.

Subsidised pesticides and machines for agriculture are distributed by Agricultural department and Panchayat Samiti. For schemes concerning minor irrigation, the GP is responsible for the basic formalities such as filling forms and attaching documents, but the work is done by the office of the District Collector.

The Warwat Khanderao GP assists and oversees the functioning of ICDS centres, Shishu Siksha Kendras, primary and upper primary Schools. There is a committee of the GP (Mahila Baal Samiti) to take up issues related to women and child welfare. However, the GP as such is not directly involved in the funding and administration of these schemes. Improvement of infrastructure of schools was a responsibility of the GP till 2010, but it has now been given to the School Management Committee.

The Indira Awaas Yojana (IAY) is implemented by the Panchayat Samiti. The Indira Gandhi National Old Age Pension Scheme (IGNOAPS) is implemented by Patwari under the supervision of Tehsildar. The Sanjay Gandhi Niradhar Yojana and the National Family Benefit Scheme (NFBS) are also primarily implemented by the Tehsildar. In this way Tehsildar generally helps or guides the officers of other departments in the execution of their respective duties in so far as his tabsil is concerned. The GP only suggests wish lists of beneficiaries for some schemes such as the IAY and the Sanjay Gandhi Niradhar Yojana.

Thus, the scope of functional domain of GP in Maharashtra was limited in comparison to that of GP in West Bengal. It is restricted to implementation of some schemes for drinking water, roads and culverts, sanitation, ICDS, MGNREGS, public

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42 Interview with sarpanch at Warwat Khanderao on August 2011.
43 According to the sarpanch, Mahila Baal Samiti does not function properly. [Interview with sarpanch at Warwat Khanderao on October 2013.]
distribution etc. For some schemes such as the IAY, the Sanjay Gandhi Niradhar Yojna, minor irrigation schemes, the GP can suggest wish lists of beneficiaries. However, according to the sarpanch, it is completely restricted to the basic formalities such as filling forms and attaching documents.

(West Bengal)
The scope of functional domain of GP in West Bengal is not so limited as in Maharashtra. (1) Within the PRIs, the focus of development activities is placed on the GP level in West Bengal. Numerous schemes are directly implemented by GPs in West Bengal. GP can select such schemes for their own priorities. (2) In addition, GP in West Bengal and its Gram Sansads have some important handles to mobilise their communities using government schemes such as NREGA and SGSY. Although such schemes are tied to pre-determined objectives provided by the Central government, they leave considerable scope for the own priorities of each GP.

In fact the Panchayat and Rural Development department of West Bengal states as follows:44

In implementation of these programmes, the role of Panchayats to all intents and purposes actually transcends mere agency function. Because of nearness to the people, they can select the right nature of schemes that will not only generate employment but create durable assets of the society for sustained development and for improvement of quality of life of the people. Besides, the Panchayats are best placed to select the proper group of beneficiaries for the related schemes and programmes with special emphasis on the disadvantaged groups of the community.

The schemes directly implemented by GPs in West Bengal are Sampoorna Grameen Rozgar Yojana (SGRY), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Indira Awaas Yojana (IAY), Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Provident Fund for Landless Agricultural Labourers (PROFLAL), National Maternal Benefit Scheme (NMBS) and the State Sanitation Programme. In each of these schemes the GPs receive funds directly from the government agencies for implementation of the scheme. The GPs are also responsible for maintaining financial accounts for such schemes.

The GP also oversees the implementation of certain other schemes though they are not directly involved in the funding and administration of these schemes. They assist in

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45 Panchayat receives grant of Institutional Strengthening of Gram Panchayat (ISGP) to construct community infrastructure and buildings that cannot be otherwise constructed under NREGS. The Scheme has become functional from 2010-11.
the formation and functioning of self-help groups under *Swarna Jayanti Gram Swarozgar Yojana* (SGSY), work with the Health department to implement programmes under National Rural Health Mission and oversees the functioning of ICDS centres, *Shishu Siksha Kendras*, primary and upper primary Schools.

The GP takes initiative for convergence of public health related activities. GPs in West Bengal tried to arrange regular meeting of GP level health related functionaries once a month to discuss progress of various activities and problems faced during the period. That is to say, the Fourth Saturday Meeting is held at the GP office with the ICDS supervisor, the ANM and health supervisor, representatives of SHGs, and Panchayat officials.

The *Gram Unnayan Samity* is responsible for implementation and monitoring of the various schemes at the *Gram Sansad* level. For example, whenever the Agricultural department distributes minikits, fertilizers, seeds and other benefit, the department informs the GP specifying the number of beneficiaries to select from each Panchayat or *Gram Sansad*. When the GP informs the *Gram Sansads* of it, *Gram Unnayan Samity* of each *Gram Sansad* select beneficiaries.

The *Gram Unnayan Samity* also mobilize people to participate in the *Sajaldhara* scheme. The households to benefit from the *Sajaldhara* scheme have to pay 10 per cent of the total cost of installation of the drinking water tank and pipelines. Once a location is selected, the construction agency undertakes project planning and construction work. Although the Raina GP monitors the project, it has no direct responsibilities.

Unlike Warwat Khanderao GP, poverty alleviation is a core activity of Raina GP. As shown in Table 13, 40.2 per cent of the total schematic fund of PRIs in West Bengal is expended to poverty alleviation in 2007-08. Panchayts in West Bengal stand in sharp contrast with Maharashtran panchayats, where expenditure incurred on poverty alleviation is relatively low, as will be mentioned later. As the poverty alleviation has been traditionally a core activity of the Panchayats of West Bengal, the vision for holistic development is not unclear in West Bengal.

Furthermore, GP in West Bengal and its *Gram Sansads* can utilise some schemes such as the MGNREGS and the SGSY schemes as a measures to mobilize their communities.

GP is the most important unit of local government in respect of the MGNREGS, since GP has a responsibility to prepare a development plan and maintain a shelf of possible works to be taken up under the scheme as and when demand for work arises. According to section 16 of the National Rural Employment Guarantee Act, 2005,

46 Interview with *sarpanch* at Warwat Khanderao on August 2011.
(1) The Gram Panchayat shall be responsible for identification of the projects in the Gram Panchayat area to be taken up under a Scheme as per the recommendations of the Gram Sabha and the Ward Sabhas and for executing and supervising such works.
(2) A Gram Panchayat may take up any project under a Scheme within the area of the Gram Panchayat as may be sanctioned by the Programme Officer.
(3) Every Gram Panchayat shall, after considering the recommendations of the Gram Sabha and the Ward Sabhas, prepare a development plan and maintain a shelf of possible works to be taken up under the Scheme as and when demand for work arises.
(4) The Gram Panchayat shall forward its proposals for the development projects including the order of priority between different works to the Programme Officer for scrutiny and preliminary approval prior to the commencement of the year in which it is proposed to be executed.

Under this scheme, GP can identify the projects in the GP area to be taken up under a scheme and can prepare a development plan, considering the recommendations of the Gram Sabha and the Ward Sabhas. In this respect the MGNREGA leaves scope for the own priorities of each GP. The GP can mobilize its communities on the basis of this development plan. On the other hand, in Warwat Khanderao, the MGNREGA scheme is not well functional.

Raina GP and its Gram Sansads assist in the formation and functioning of self-help groups (SHGs) under Swarna Jayanti Gram Swarozgar Yojana (SGSY). Raina GP and its Gram Sansads can mobilize the people utilising SHGs under SGSY scheme. Convergence of SGSY with MGNREGS is also pursued in West Bengal, getting assistance of the SHGs for MGNREGS. However, Warwat Khanderao GP does not have a strong commitment to the activities of the SHGs, since SHGs are organised by NGOs.

Although GPs in West Bengal certainly act as implementing agencies of the State or the Centre as is the case with GPs in Maharashtra, the scope of their functional domain is not so limited as in Maharashtra. The schemes such as SGRY, MGNREGS, IAY, IGNOAOPS, PROFLAL, NMBS and the State Sanitation Programme were directly implemented by GPs in West Bengal. In each of these schemes the GPs receive funds directly from the government agencies for implementation of the scheme. The GP also takes initiative for the convergence of public health related activities. As far as Raina GP is concerned, it has some autonomous space in such activity areas.

3-2-2-9 Financial position of PRIs and GPs
(Maharashtra)
The PRIs receive grants from the State and Central governments for implementing the development programmes. The State government releases grants to the ZPs, which, in turn, finance the PSs and GPs. The finances of the ZP comprise self-raised resources like taxes,

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fees, cess on land revenue, assigned revenues and grants from the State and Central governments.

Although different sources indicate different figures for the income and expenditure of the PRIs, the Comptroller and Auditor General of India (C&AG) uses data furnished by the Rural Development Department (RDD), Government of Maharashtra, as shown in Table 8. According to this data source, the scale of fund for PRIs as a whole is considerably larger in Maharashtra than West Bengal. As will be seen later (see Table 11), receipts at the ZP level alone in Maharashtra amount to many times larger than total receipts of all PRIs in West Bengal.

The government grant in aid constitutes about 96 per cent of total revenue of Maharashtran ZPs in 2007-08. It is reported that the share of government grants to the total revenue of the ZPs has increased noticeably. The share of the own source of revenue (OSR) at the ZP level is less than 2 per cent of total revenue in 2007-08. Large capital receipt of ZP is also the salient feature in Maharashtra.

<table>
<thead>
<tr>
<th>Year</th>
<th>Receipts</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Own revenue*</td>
<td>Government Grants</td>
</tr>
<tr>
<td>2006-07</td>
<td>144</td>
<td>7784</td>
</tr>
<tr>
<td>2007-08</td>
<td>161</td>
<td>8246</td>
</tr>
</tbody>
</table>

Source: C&AG of India, Audit Report (Local Bodies) for the year ended March 2008, p. 5.
Note: Information furnished by Rural Development Department (RDD).
* excludes opening balance

The PS does not have independent sources of revenue, as it is not a corporate body. It receives block grants from the State government through the ZP. The PSs accounts are incorporated in ZP accounts.

According to the data from the Directorate of Economics and Statistics of Maharashtra, the average income of each GP in Buldhana district is about Rs. 5 lakhs, which includes government grants as well as grants from ZPs and PSs. As shown in Table 9, the share of own source of revenue (OSR) in total receipt of GPs is quite large in Maharashtra. It is as much as 46 per cent of total receipt in 2007-08. This is mainly derived from land revenue and the cess thereon based on the *patwari* system. In addition, it can levy taxes (on buildings, lands, fairs and festivals, pilgrimage, trade, general sanitary cess, etc.)

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49 As mentioned before, the State Finance Commissions have in their reports repeatedly indicated low quality of accounting data in most States. [Report of the Twelfth Finance Commission, 2004, p. 154] This is the matter of concern in §3 of Chapter 5.

under Section 124 of the Bombay Village Panchayat Act, 1958. On the other hand, about 40 per cent of the total receipts of the GPs in Maharashtra comes from grants from the State and Central governments. Most of the grants from the Central and State governments are tied to pre-determined objectives, leaving little scope for the own priorities of each Panchayat.

<table>
<thead>
<tr>
<th>Year</th>
<th>Receipts</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Government grants</td>
<td>Taxes</td>
</tr>
<tr>
<td>2006-07</td>
<td>376</td>
<td>430</td>
</tr>
<tr>
<td>2007-08</td>
<td>377</td>
<td>482</td>
</tr>
</tbody>
</table>

Source: C&AG of India, Audit Report (Local Bodies) for the year ended March 2008, p. 7.
Note: Figures furnished by RDD (August 2009). These figures are excluding opening balance.

As shown in Table 10, bulk of the expenditures of the ZPs in Maharashtra is on education. Bulk of the expenditures of the GPs in the State is incurred on public works, health and sanitation, administration, etc. The expenditures of the GPs incurred on poverty alleviation and social security are limited compared to those of the GPs in West Bengal, as mentioned later. In fact, sarpanch of Warwat Kanderao said that all of the rights of poverty alleviation schemes are with Panchayat Samiti and GP only fills the forms.

<table>
<thead>
<tr>
<th>Components</th>
<th>Gram Panchayats expenditure</th>
<th>Zilla Parishad expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2006-07</td>
<td>2007-08</td>
</tr>
<tr>
<td>Administration</td>
<td>154</td>
<td>179</td>
</tr>
<tr>
<td>Health and Sanitation</td>
<td>241</td>
<td>250</td>
</tr>
<tr>
<td>Public Works</td>
<td>352</td>
<td>423</td>
</tr>
<tr>
<td>Education</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>Irrigation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Agriculture</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Social Welfare</td>
<td>44</td>
<td>42</td>
</tr>
<tr>
<td>Public lighting</td>
<td>47</td>
<td>50</td>
</tr>
<tr>
<td>Animal Husbandry</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

52 Interview at Warat Khanderao on August 2011.
Total expenditure of ZPs in Maharashtra (2007-2008) is Rs. 10,417 crore, whereas that of GPs is only Rs. 1,075 crore. This reveals that in Maharashtra greater resources are allocated to the ZP-level compared with the GP-level.

(West Bengal)
The revenue receipts of PRIs in West Bengal comprise of receipts from their own sources, assigned revenue (little amount of State tax share [Entertainment Tax, Profession Tax etc.]), and grants-in-aid from State Government and Central Government (directly or through State).  

Although different sources indicate different figures for the income and expenditure of the PRIs, the Examiner of Local Accounts West Bengal provides data on receipts and expenditure of PRIs as a whole during 2008-09 as shown in Table 11. According to this data source, only about 3.7 per cent of total revenues of PRIs is derived from own source of revenue (OSR) and 96.3 per cent comes from grants, of which 64.6 per cent from Central government and 31.7 per cent from State government.

**Table 11 Receipts and expenditure of PRIs in West Bengal during 2008-09**

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central fund</td>
<td>Salary &amp; allowance</td>
</tr>
<tr>
<td>2303.85</td>
<td>293.03</td>
</tr>
<tr>
<td>State fund</td>
<td>Scheme</td>
</tr>
<tr>
<td>1131.87</td>
<td>2527.43</td>
</tr>
<tr>
<td>Own fund</td>
<td>SFC &amp; TFC</td>
</tr>
<tr>
<td>130.97</td>
<td>360.93</td>
</tr>
<tr>
<td>Other</td>
<td>150.85</td>
</tr>
<tr>
<td>Total</td>
<td>Total</td>
</tr>
<tr>
<td>3566.69</td>
<td>3332.24</td>
</tr>
</tbody>
</table>

54 As mentioned before, the State Finance Commissions have in their reports repeatedly indicated low quality of accounting data in most States. [Report of the Twelfth Finance Commission, 2004, p. 154] This is the matter of concern in 3 of Chapter 5.
During the period from 2002-03 to 2008-09, the State government grants to PRIs have increased by 191 per cent, but the Central grants have increased by 418 per cent in comparison to the funds received by PRIs during 2002-03. This flow indicates devolution of huge funds to PRIs for implementation of several schemes as per recommendations of the Central Finance Commission. Although own source revenue (OSR) collection has also increased by 218 per cent during this period, it constitutes very small portion of the total revenues.\(^{56}\)

Two sources of own revenue are tax and non-tax for GPs, and only non-tax for PSs and ZPs. PSs and ZPs do not have taxing powers. GPs can collect tax on land and building.

As shown in Table 11, the PRIs in West Bengal are overwhelmingly dependent on grants from the Central and State governments. According to Annual Reports of Panchayat and Rural Development Department of West Bengal\(^{57}\), the per capita OSR from three-tier Panchayats is Rs. 18.65 and that from GPs is Rs. 10.13 for the years 2007-08. In an analysis in *EPW* (*January 26, 2008*), Prof. M. Govinda Rao and U. A. Vasanth Rao of National Institute of Public Finance and Policy (NIPFP), New Delhi has shown large scale variations in inter-state performances in this regard. The OSR-primary sector GSDP ratio in 2002-03 varied from 1.48 per cent in Kerala and 1.10 per cent in Maharashtra to 0.07 per cent in West Bengal.

State government funds under inter-governmental transfers consist of salary grants, schematic funds, SFC grants (untied), BEUP, State share of CSS and State sponsored schemes like PROFLAL, while Central government transfers consist of Central Finance Commission grants, centrally sponsored and central sector schemes like SGRY, IAY, SGSY, PMGSY, MGNREGS, MPLAD and national social security schemes like NFBS, IGNIOAPS.\(^{58}\) The grants from the Central and State governments are more or less tied to pre-determined objectives.

ZPs have been taking RIDF loans for implementation of some medium sized rural programmes. The loan liabilities including interest payments are, however, borne by the State government.\(^{59}\)

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\(^{57}\) Panchayat and Rural Development Department, Government of West Bengal, *Annual Administrative Reports 2007-2008*, pp. 106-107. However, the third State Finance Commission of West Bengal suggests that the per capita collection of own revenue may be much less than what has been shown in the Annual Reports of the Department, although the collection has increased, indeed, in all the districts.[Third State Finance Commission West Bengal, *Report of the Third State Finance Commission West Bengal*, 2008, p. 30.]

\(^{58}\) Examiner of Local Accounts West Bengal, op. cit., p. 10.

\(^{59}\) Third State Finance Commission of West Bengal (2008), p. 31.
Financial position of the ZPs, PSs and GPs are depicted in Table 12. This reveals that in West Bengal relatively greater resources are allocated to the GP-level in comparison to the ZP level. It contrasts sharply with Maharashtra where greater resources are allocated to the ZP level. According to the data from Examiner of Local Accounts of West Bengal, the average income of each GP in Buldhana district is about Rs. 63 lakhs during the period 2008-09.

Table 12  Financial position of ZPs, PSs and GPs in West Bengal (2008-09)  (Rs. in crore)

<table>
<thead>
<tr>
<th>Heads</th>
<th>Receipt</th>
<th>ZPs</th>
<th>PSs</th>
<th>GPs</th>
<th>Total</th>
<th>Total Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A) Grants:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Salary and Allowances Grant</td>
<td>31.93</td>
<td>21.66</td>
<td>214.73</td>
<td>268.32</td>
<td>293.04</td>
<td></td>
</tr>
<tr>
<td>(ii) Schematic fund</td>
<td>404.02</td>
<td>162.55</td>
<td>2183.49</td>
<td>2750.06</td>
<td>2527.43</td>
<td></td>
</tr>
<tr>
<td>(iii) Other Grants</td>
<td>108.94</td>
<td>77.33</td>
<td>231.07</td>
<td>417.34</td>
<td>390.56</td>
<td></td>
</tr>
<tr>
<td>(A) Total Grants</td>
<td>544.89</td>
<td>261.54</td>
<td>2629.29</td>
<td>3435.72</td>
<td>3211.03</td>
<td></td>
</tr>
<tr>
<td>(B) Own Source</td>
<td>39.51</td>
<td>20.72</td>
<td>70.74</td>
<td>130.97</td>
<td>121.21</td>
<td></td>
</tr>
<tr>
<td>Total (A+B)</td>
<td>584.40</td>
<td>282.26</td>
<td>2700.03</td>
<td>3566.69</td>
<td>3332.24</td>
<td></td>
</tr>
</tbody>
</table>


It is difficult to obtain data on expenditure by the three tiers of panchayats, as the state of data availability and reliability is more precarious in this field. In fact, when we conducted an interview with a Panchayat Accounts and Audit Officer at BDO office in Raina, we found that there was no standardised format to give a detailed breakdown of expenditure in their accounting system. The Raina GP gives a breakdown of expenditure in a brochure named Protibedon depicting their activitiesits, but there is no standardised format prescribed in West Bengal to give a breakdown of their expenditure. The Simplified Accounting System prescribed by C&AG gives a detailed breakdown of expenditure as the object heads which represent each object item of expenditure in relation to the Schedule XI of the Constitution. But it is yet introduced in West Bengal PRIs. The Examiner of Local Accounts West Bengal presented in its report data on expenditure of the schematic fund, as shown in Table 13. It can be seen from this Table that PRIs expended most of the schematic funds towards poverty alleviation and rural housing. Expenditure incurred under these two sectors was ranging between 68 and 82 per cent of total schematic expenditure during 2006-07 to 2008-09. The Panchayat and Rural Development Department of West Bengal states that ‘alleviating poverty has been a core activity of the Panchayats of the State right from the

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60  Third State Finance Commission of West Bengal (2008), p. 32.
This is quite a contrast to Maharashtran GPs, where expenditure incurred on poverty alleviation is limited.

Table 13  Sector-wise Receipts and Expenditure of Schematic Fund as per Records of Panchayat & Rural Development Department, Government of West Bengal (Rs. in crore)

<table>
<thead>
<tr>
<th>Name of sector</th>
<th>2006-07</th>
<th>2007-08</th>
<th>2008-09</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Receipts</td>
<td>Expenditure</td>
<td>Receipts</td>
</tr>
<tr>
<td>Poverty alleviation</td>
<td>706.88</td>
<td>841.8</td>
<td>1,190.48</td>
</tr>
<tr>
<td>Social Security</td>
<td>265.52</td>
<td>129.42</td>
<td>351.71</td>
</tr>
<tr>
<td>Health &amp; Family welfare</td>
<td>-</td>
<td>-</td>
<td>266.35</td>
</tr>
<tr>
<td>Backward area development</td>
<td>10.95</td>
<td>6.34</td>
<td>1.51</td>
</tr>
<tr>
<td>Development of natural resources</td>
<td>44.44</td>
<td>44.44</td>
<td>73.57</td>
</tr>
<tr>
<td>Rural Development</td>
<td>3.96</td>
<td>3.96</td>
<td>5.94</td>
</tr>
<tr>
<td>Rural roads</td>
<td>274.14</td>
<td>280.51</td>
<td>344.24</td>
</tr>
<tr>
<td>Rural Housing</td>
<td>31.87</td>
<td>31.87</td>
<td>106.59</td>
</tr>
<tr>
<td>Education</td>
<td>0.17</td>
<td>-</td>
<td>0.17</td>
</tr>
<tr>
<td>Other sectors</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditure</td>
<td>1,341.73</td>
<td>1,369.38</td>
<td>2,460.81</td>
</tr>
</tbody>
</table>


Thus, the scale of funds received by all the PRIs together is considerably larger in Maharashtra than West Bengal. Even receipts of panchayats solely at the ZP-level in Maharashtra are as much as Rs. 11,111 crore in 2007-08, whereas total receipts of all three tiers Panchayats in West Bengal in the same period are only Rs. 3,343 crore. Greater resources are allocated to the ZP-level in Maharashtra. In contrast, greater resources are allocated to the GP-level in West Bengal in comparison to Maharashtra, that is, a total of Rs. 2,099 crore for the former and a total of Rs. 1,059 crore for the latter. In fact, for the untied fund allocation, the State Finance Commissions of West Bengal has provided principle to calculate inter-PRI shares of 12:18:70 for ZPs, PSs and GPs within a PRI body. The Commission states that ‘there is a growing shift in the focus of development activities towards the GP level under the evolving decentralized planning environment.’ It is in striking contrast to the situation in Maharashtra.

The share of own source of revenue (OSR) in total receipt of GPs is quite large in Maharashtra. As Maharashtra is located in a traditionally raiyatwari area and has the *patwari* system, the share of land revenue in the total revenue of GP is quite high compared with West Bengal. In contrast GPs and PRIs as a whole in West Bengal are overwhelmingly dependent on grants from the Central and State governments.

As was seen in Table 13, alleviating poverty is a core activity of the Panchayats in West Bengal.63 This is quite a contrast to Maharashtran GPs, where expenditure incurred on poverty alleviation is limited.

### 3-2-2-10 Financial Management in PRIs and GPs

Internal and statutory audit are carried out for PRIs in the two States. However, some weakness of financial management is pointed out in both States.

(Maharashtra)

The Chief Auditor, Local Fund Accounts (CALFA), Maharashtra has been functioning as the statutory auditor in accordance with provisions of the Bombay Local Fund Act, 1930, the Maharashtra Village Panchayat (Audit of Accounts) Rules, 1961 and the Bombay Village Panchayats Act, 1958. The Comptroller and Auditor General of India (C&AG of India) also conducts audit of ZPs and PSs under Section 14 of the Comptroller & Auditor General of India’s (Duties, Powers and Conditions of Services) Act, 1971 and under Section 142A of the Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961. The audits of selected GPs under the PS are also conducted during the audit of PSs.

Each of the ZP in Maharashtra has a financial management system not only for the ZP itself but also for PSs and GPs under the ZP. Under the provisions of Section 136(2) of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, the BDOs forward the accounts approved by the PSs to the ZPs and these form part of the ZPs’ accounts. Under provisions of Section 62(4) of the Bombay Village Panchayats Act, 1958, the Secretaries of the GPs (*Gram Sevaks*) are required to prepare annual accounts of the GPs. The approved accounts of the GPs are to be forwarded to the ZPs. The abstracts of the approved accounts of the ZPs/PSs and GPs are prepared by Chief Accounts and Finance Officer (CAFO) at the ZP level and forwarded to the Chief Auditor, Local Fund Accounts (CALFA) for audit, certification and publication in the Maharashtra Government Gazette.64

However, the C&AG points out some weakness of financial management in Maharashtran PRIs. The findings of the C&AG reveal that there are problems of internal

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64 Comptroller and Auditor General of India (C&AG), *Audit Report (Local Bodies) for the year ended March 2008*, p. 9-10.
control over financial management not only at the GP-level but also at the ZP and PS-levels in PRIs.

The C&AG found arrears in finalisation of accounts by the ZPs and certification thereof by the CALFA. The C&AG states that ‘arrears in finalisation and publication of accounts is indicative of inefficient internal controls’ and ‘absence of a proper management information system and the increasing arrears in finalisation and publication of accounts are fraught with the risk of misappropriations and other irregularities’. According to the C&AG’s scrutiny of records, 17 out of 80 selected GPs had not submitted 65 annual accounts for the period 2003-08 to Gram Sabha for approval, and none of the selected 80 GPs had submitted their annual accounts to ZPs during the period from 2003-08.

The C&AG indicates that accounts and related records are often not properly maintained by GPs in Maharashtra. The C&AG’s scrutiny of records revealed that 70 GPs out of test checked 80 GPs did not maintain Forms 3 to 27 required in the Bombay Village Panchayats (Budget and Accounts) Rule, 1959. The C&AG states that ‘this also shows lack of proper control and supervision of GPs by higher officials like BDO of PS and CEO[Chief Executive Officer] of ZP’.

The C&AG observes that reconciliation of cash book balances with bank balances is not carried out by some ZPs and PSs. Non-reconciliation of cash book balances with

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65 Ibid., p. 10. ‘it was observed from the information collected (August 2009) from CALFA that out of the 33 ZPs except Akola, Bhandara, Kolhapur, Pune, Sangli, Satara and Solapur, all others had not finalized their accounts for 2007-08. Arrears in finalisation of accounts by the ZPs and certification thereof by the CALFA ranged from one to four years;’ ‘However, information regarding the status of publication of the ZPs’ accounts made available by the Government indicated arrears of one to three years in publication of annual accounts of ZPs, although procedure for ensuring timely finalisation and publication of the accounts had been prescribed.’

66 Comptroller and Auditor General of India (C&AG), Audit Report (Local Bodies) for the year ended March 2008, p. 10-11. The C&AG observed ‘from records of two ZPs that there were delay ranging between six and 22 months in compilation of accounts by Chandrapur ZP and Yavatmal ZP, whereas there were delays ranging from seven months to 23 months in publishing of annual accounts by Akola ZP, Chandrapur ZP and Yavatmal ZP during 2003-04 to 2007-08.’ (Ibid., p. 23)

67 The C&AG conducted a performance audit in Maharashtra between December 2008 and May 2009. The C&AG selected some Panchayats by random sampling method. That is, there are 33 ZPs, 351 PSs and 27909 GPs in the State. Out of 33 ZPs, eight (Akola, Chandrapur, Jalna, Nasik, Ratnagiri, Satara, Thane and Yavatmal) ZPs representing at least one ZP from each of the six regions (Amravati, Aurangabad, Nasik, Mumbai/Thane, Nagpur and Pune) in the State along with sixteen PSs (Balapur, Chipulin, Chimur, Deola, Jalna, Karad, Mahabaleshwar, Murbad, Muritzapur, Nasik, Partur, Pusad, Ratnagiri, Vasai, Wani and Warora) and eighty GPs were selected by random sampling method for the performance audit covering the period from 2003-04 to 2007-08. Performance Audit conducted between December 2008 and May 2009, involved scrutiny of records maintained in the department, selected ZPs, PSs and GPs.

68 Ibid., p. 37.

69 Ibid., pp. 38-40.

70 Ibid., pp. 33-34. ‘Scrutiny of records revealed that reconciliation of cash book balances with bank balances as on 31 March 2008 was not carried out by ZIP Thane and four selected PSs for the period 2003-08. As a result, the difference of Rs 12.20 crore between Cash Book and Bank Pass Books remained unreconciled as of March 2008;’ ‘Fraud and embezzlement cannot be ruled out due to non-reconciliation of balances between cash book and bank accounts. The facts were accepted (September 2009) by the Government and they stated that instructions were issued in August 2009.’

Maharashtra State Development Report mentioned that ‘The major challenge that the PRIs in the state face is the corruption at various levels, which is the common practice in many states. Instances of misappropriation of funds by sarpanchs, gram sevaks often appear in the local newspapers. However, the recent initiatives of the government to empower the gram sabha by recalling panchayat representatives under certain circumstances, in response to social crusader Anna Hazare’s demand, may check such incidents. Moreover, the wider anti-corruption movement initiated by Anna Hazare and his campaign for the people’s right to information could generate effective and vigilant public opinion against the individuals
bank balances in some ZPs and PSs reveals poor quality of some accounts even at the ZP and PS levels. Test check of cash books of six GPs from three ZPs revealed that the cash books were not always maintained during the period 2003-08. The C&AG observed that GPs were making huge payment in cash violating all codal instructions.71

The C&AG claims that ‘accumulation of huge fund with ZPs needs to be examined.’72 According to the C&AG, scrutiny of records of 8 test checked ZPs revealed that unspent grants under agency scheme amounting to Rs 97.29 crore as on 31 March 2008 were not refunded to the government. ‘Audit has noticed many cases of failure to refund unspent balances leading to huge blocking of public money for no purpose.’73 On the basis of scrutiny of the records the C&AG further found that a surplus fund of Rs 592.33 crore was accumulated in the 8 ZPs only.74

Unlike the funds received by ZPs through State budget, it is difficult to incorporate Centrally Sponsored Schemes (CSS) funds in the accounts of ZPs, because the CSS funds are received by the PSs directly from DRDA. The C&AG points out weakness of Maharashtran PRIs in financial management for the flow of funds through DRDA for the CSS, such as Indira Awas Yojana (IAY) and Rajiv Gandhi Niwara Yojana (RGNY).75

As a result, different sources indicate different figures on expenditure of ZPs. The expenditure of Rs 10417 crore during 2007-08 indicated in Table 8 is based on the figures adopted from the Rural Development Department (RDD) of Maharashtra. However, on the basis of the information received from all ZPs for the year 2007-08, the C&AG noticed that these ZPs may have incurred an expenditure of Rs 12329 crore (Rs 483.44 crore on their own schemes, Rs 10289.43 crore on transferred schemes by the State government and Rs 1556.06 crore on schemes funded by other agencies).76

(West Bengal)

The Examiner of Local Accounts (ELA), West Bengal has been functioning as the statutory auditor for examining cent per cent accounts of all the ZPs and PSs since 1980. In 2003 the Examiner of Local Accounts, West Bengal was appointed as statutory auditor for

71 Ibid., p. 37. ‘According to Rule 5(A) of the BVP (Budget & Accounts) Rules, 1959 payment of any sum in excess of Rs 500 out of the village fund shall be made by cheque signed by the Sarpanch and Secretary of the GP’
72 Ibid., p. 42.
73 Ibid., p. 32.
74 Report of the Thirteenth Finance Commission, 2009, p. 423. The Thirteenth (Central) Finance Commission summarises the major recommendations of the State Finance Commissions. It states that there is no information (“no data available”) on the State Finance Commission Report in Maharashtra. According to the people in the major libraries in Mumbai, i.e. Mantralaya, the report “is not in public domain”.
75 Ibid., p. 23.
76 Ibid., p. 9. Expenditure figures furnished by RDD of State Government and varies from figures given in Economic survey of Maharashtra. [Ibid., p. 5]
examining cent per cent accounts of all the GPs and since then ELA has been auditing the accounts of GPs every year.

The Panchayat Accounts and Audit Officer posted at each block examines accounts and undertakes internal audit of all GPs within the Block in every quarter. The Samiti Audit and Accounts Officer posted at each subdivision examine accounts and undertakes audit of all PSs within the subdivision in every quarter. Similarly, the Parishad Accounts and Audit Officer posted at each district is responsible for supervision of the works of Panchayat Accounts and Audit Officer and Samiti Audit and Accounts Officer and inspection of books of accounts of all PSs within the district in every quarter. The Regional Accounts and Audit Officer posted at each Division examines accounts and undertakes internal audit of all ZPs within the Division in every quarter.

Both the State Finance Commission and the Examiner of Local Accounts (ELA), West Bengal concerned about some weakness of financial management of PRIs in West Bengal.

In the process of audit of 18 ZPs, 151 PSs and 3,214 GPs during 2008-09, the ELA found that internal audit of Bankura and Bardhaman ZPs, 67 PSs and 1,252 GPs was not conducted for periods ranging from one year to five years. The ELA found that 29 PSs and 28 GPs did not prepare the account in the prescribed format. The ELA found that 735 PRIs did not maintain Demand and Collection Register, 1,039 PRIs did not maintain Appropriation Register, 1,589 PRIs did not maintain Advance Register and 2,059 PRIs did not maintain Works Register, among others. That is indicative of inefficient internal controls in some PRIs in West Bengal.

The ELA found in its audit scrutiny that Jalpaiguri ZP, 17 PSs and 85 GPs did not reconcile difference between Cash Book and Pass Book balances of Banks and Treasuries as on 31 March 2008.

Therefore, the Third State Finance Commission of West Bengal suggests that ‘the accounts keeping by all the three tiers are not in order’. Both the State Finance Commission and the Examiner of Local Accounts of West Bengal point out differences between the allocation of funds in State Budget and actual release, and between actual release and its utilization, as shown in Table 14. According to the Examiner of Local Accounts West Bengal, the Panchayat and Rural Development Department of West Bengal was requested to clarify the reasons for shortfall in allocation and utilization but reply had not been received. The

77 Examiner of Local Accounts West Bengal, op. cit., p. 17, p. 19 and p. 20.
78 Examiner of Local Accounts West Bengal, op. cit., p. 19 and pp. 85-86.
79 The third State Finance Commission of West Bengal (2008) indicates that ‘Considerable amounts are found to have remained un-reconciled between Cash Book and Pass Book every month leaving the risk of misappropriation of funds going undetected’ (The third State Finance Commission of West Bengal, 2008, p. 109)
80 Third State Finance Commission of West Bengal (2008), p. 33. The Commission states ‘The analysis vindicates the evidence adduced by the Auditors and Examiner of Local Accounts before the Commission.’
81 Examiner of Local Accounts West Bengal, op. cit., p. 19 and pp. 7-8. The third State Finance Commission of West Bengal...
Third State Finance Commission of West Bengal indicates that ‘Large amount of specific purpose funds remain unutilized for years together.’

**Table 14 State Budget Allocation, Actual Released and Utilization in West Bengal**

<table>
<thead>
<tr>
<th></th>
<th>State Budget Allocation</th>
<th>Actual Released</th>
<th>Utilization</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006-07</td>
<td>1,272.65</td>
<td>1,233.95</td>
<td>787.60</td>
</tr>
<tr>
<td>2007-08</td>
<td>2,168.93</td>
<td>1,880.77</td>
<td>980.72</td>
</tr>
<tr>
<td>2008-09</td>
<td>2,048.07</td>
<td>1,830.89</td>
<td>1,687.89</td>
</tr>
</tbody>
</table>


3-2-2-11 State Finance Commission (SFC) (Maharashtra)

The first State Finance Commission (SFC) was set up in April 1994 and its report was submitted in November 1996. The Second SFC was set up in May 1999 and its report was submitted in October 2002. The Third SFC was set up but its recommendations have not been received. However, details of recommendations and reports of the Third SFC are not available in public domain.

Bengal argues that ‘Apparently, the difference is on account of the facts that P & RD Department has shown less releases in respect of some schemes and has not included funds released on account of pensionary benefits.’ [Third State Finance Commission of West Bengal (2008), p. 32.*

83 The Third State Finance Commission of West Bengal, in course of interaction with the ELA of the State, indicates the following issues with regard to financial accountability of local bodies in West Bengal;
(i) GPs prepare receipts and payments accounts under single accounting system, while PSs and ZPs under double entry system. Supporting Vouchers, Ledgers, etc. are however not maintained properly;
(ii) Basic registers like Asset Registers, Works Register are not maintained and as such, it is not possible to know whether the same works are being done again;
(iii) Diversion of funds is very common—often out of compulsion, and late receipt of guidelines;
(iv) Most of the GPs cannot collect revenue because there is no employee for tax collection. Demand and Collection registers are not maintained properly;
(v) Substantial funds are spent by the PRIs without budget preparation/provision;
(vi) Considerable amounts are found to have remained un-reconciled between Cash Book and Pass Book every month leaving the risk of misappropriation of funds going undetected;
(vii) Irregularities in selection of beneficiaries, irregular engagement of contractors, irregular payments etc. are some of the problems;
(viii) Large amount of specific purpose funds remain unutilized for years together;
(ix) Capacity building of the employees should be given importance.

Most of the above listed points are also pointed out in the audit of selected PRIs in Maharashtra conducted by the C&AG of India.

84 The Thirteenth (Central) Finance Commission summarises the major recommendations of the State Finance Commissions. It states that there is no information ("no data available") on the Maharashtran State Finance Commission Report. (Report of the Thirteenth Finance Commission, 2010, p. 423) According to the people in major libraries in Mumbai, i.e Mantralaya, the report "is not in public domain".
(West Bengal)

The first State Finance Commission (SFC) was set up in May 1994 and its report was submitted in November 1995. All the recommendations of the SFC were accepted by the State government. The second SFC was set up in July 2000 and its report was submitted in February 2002. The State Government accepted most of the recommendations. The third SFC was set up in February 2006 and its report was submitted in October 2008. They are available in public domain.

3-2-2-12 Planning in PRIs and GPs

District Planning Committees (DPCs) in both States are not considered well functional.

As for the GP-level planning, the authority of GP to carry out planning exercises is limited in Maharashtra, compared with West Bengal. Although GPs in both States act as implementing agencies of the State or the Centre, the scope of functional domain of GP and its autonomous space to function is not so limited in West Bengal as in Maharashtra.

(Maharashtra)

As mentioned before, Article 243ZD of the Constitution envisages that District Planning Committees (DPCs) are constituted in every State at the district level to consolidate the plans prepared by the panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole. Each DPC prepares a draft Development Plan of the district having regard to the matters of common interest between the Panchayats and the Municipalities, such as spatial planning, sharing of water and other physical and natural resources, integrated development of infrastructure and environmental conservation.

However, according to the Maharashtra State Development Report, ‘the District Planning Committees (DPCs) as per the provision prescribed under Article 243 ZD (1) of the Constitution have not yet been constituted like that of Karnataka, West Bengal, Kerala, Madhya Pradesh and many other states.’ The Maharashtra Department of Rural Development and Panchayati Raj is under the Maharashtra Ministry of Rural Development. A cabinet minister of the State government is appointed as the ‘guardian minister’ (Palak Mantri) for each district, who has to overlook the implementation of all schemes and programmes in the district and is the chairman of the DPC. The DPC comprises of the Guardian Minister, the Projector Director and selected member of the Zilla Parishad. The District Rural Development Agency (DRDA)—namely, district level development execution and monitoring agencies through which Central government funds were transferred and routed under various Centrally Sponsored Schemes—has not been abolished and prepares plans for schemes and programmes under its jurisdiction. The Report stated that ‘the Line

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Departments and District Rural Development Agencies (DRDAs) continue to have major control over the planning and implementation of the schemes. The PRI s mostly act as the delivery units.\(^8\)

At the Block level there are several extension officers for different programmes and departments (e.g. Extension officer for agriculture, industry, statistics, etc). These extension officers are given additional charges as ‘sector planning officer’. A sector, in this case, refers to a geographical area comprising of 10-15 villages. The sector planning officer is responsible for all planning activities for each scheme/programme (of the ministry of rural development) in this sector, with the help of the Gram Sevak. Block level engineers/technical officer provide technical support to the sector planning officer. Planning and implementation of schemes of other departments (such as health, education, agriculture, animal husbandry) are done by the respective department officials. The sector planning officers report them to BDO and DPC.

However, according to the BDO of Sangrampur, the BDO is the executive officer for all matters related to the Panchayat, while the Tehsildar is the Programme Officer for all programmes under the Ministry of Rural Development. Thus, the powers of the BDO are limited. As mentioned in §3-2-2-5, at the sub-district level there are two overlapping administrative units in Maharashtra, the block and the tehsil. Block is the development administrative unit while tehsil is the revenue administrative unit. The BDO represents the block level administration and the Tehsildar represents the tehsil level administration. Unlike West Bengal, where the administrative duties of the Block Land and Land Reform Officer (BLLRO) is restricted to the areas of land reforms and land revenues only, the Tehsildars in Maharashtra wield greater administrative powers. The Tehsildars generally helps or guides the officers of other departments in the execution of their respective duties in so far as his tahsil is concerned.\(^8\)

On the basis of Activity Mapping mentioned previously, the GP can prepare its own plan. Indeed, ‘Preparation of plans for the development of the village’ is included even in the Schedule I (Village List) of the Bombay Village Panchayats Act, 1958. Section 8 (1) of the Bombay Village Panchayats Act, 1958 provides as follows:

The first meeting of the Gram Sabha in every financial year shall be held within two months from the commencement of that year, and the panchayat shall place before such meeting— (i) the annual statement of account; (ii) the report of the administration of the preceding financial

\(^8\) In Maharashtra, while the President Zilla Panchayat is made the Chair of the DRDA, the Chief Executive Officer of the Zilla Panchayat is designated as the Executive Chairman of the Management Committee. See Debiprasad Mishra, The State of Panchayats, 2007-08: An Independent Assessment, January-June 2008 Volume 12 No. 1 & 2.


\(^8\) see <http://akola.nic.in/gazetteers/maharashtra/gen_admin_tahsildar.html> ‘The Tahsildar's position in relation to the tahsil officers of other departments, e.g., the station officers of the Police Department, the Sub-Registrar, the Range Forest Officer, Medical Officer. Postmaster, etc., is not definable. Though they are not subordinate to him they are grouped round him and are expected to help and co-operate with him in their spheres.’
year; (iii) the development and other programme of work proposed for the current financial
year; (iv) the last audit note and replies (if any) made thereto; (v) any other matter which the
Standing Committee, Panchayat Samiti or Chief Executive or any officer authorised by the
Standing Committee or Panchayat Samiti in this behalf, requires to be placed before such meeting.

Here ‘the development and other programme of work proposed for the current financial
year’ is comparable to the ‘annual plan’ provided in Section 19 of the West Bengal Panchayati

In principle, GP can constitute sub-committees for it. ‘A panchayat may from
among its members, constitute committees for the purpose of exercising such powers, and
discharging such duties and performing such functions as may be delegated or assigned to
them by the panchayat, and may appoint any member or a committee of members to enquire
into and report on any matter referred to them.’ (Article 49 of the Act, 1958)

However, the authority of GP in Maharashtra to carry out planning exercises was
considerably limited. As far as Warwat Khanderao GP is concerned, the scope of
autonomous space in the functional domain of GP in Maharashtra is significantly limited
compared with that in West Bengal. As described in §3-2-2-8, the GP continue to function
within the framework of the “permissive functional domain”. The GP does not demonstrate
initiative for rural development except for schemes for drinking water, sanitation, ICDS,
MGNREGS, public distribution etc.. The GP prepares wish lists of beneficiaries for some
schemes such as the IAY and the Sanjay Gandhi Niradhar Yojna but it acts as an agency of
Panchayat Samiti, or the State or Central government for implementation of schemes.
Although a sub-committee (Mahila Baal Samiti) under the GP is constituted to discuss and
resolve matters related to women and child welfare but it is not considered well functional.
Matters of concern at the initiative of the GP are quite limited. Therefore, it is presently
difficult for the GP to have a holistic vision of development to prepare a plan. Capabilities of
the Gram Sabha for planning exercise are quite limited in this regard.

(West Bengal)
In West Bengal, District Planning Committees (DPCs) have been constituted in conformity
with the West Bengal District Planning Committee Rules, 1994, based on Article 243 ZD of
the Constitution. The DPC Plan is considered independent of the State Plan and does not
integrate with the State Plan. As mentioned before, the District Rural Development Agencies
(DRDAs) have, reportedly, been merged with Zilla Parishads in April, 2000 and their
resources, facilities and manpower are available to PRIs.

However, the Examiner of Local Accounts of West Bengal found that Bardhaman
district, to which the Raina GP belongs, prepared draft Development Plans (DPs) for the
years 2005-06, 2007-08 and 2008-09, which were duly accepted by the DPC, but no draft DP
was prepared for the years 2003-04, 2004-05 and 2006-07, and that the district did not prepare the statement showing annual execution of plan prepared.

Actually, the Third State Finance Commission of West Bengal argued that ‘DPCs in West Bengal have failed in the mandatory responsibility of preparing the District Plan scientifically.’ The Commission stated that ‘a disparate set of schemes stitched together without proper integration have been put into volumes and labeled now as District Plans in all the districts. The terms like integrated District Plan, consolidation of schemes, comprehensive plan etc. are being loosely used in most of the instruction manuals, plan guidelines, Government orders and training materials without conceptual clarity or operational directions.’ According to the Commission, the reason for this failure is that (1) Activity Mapping, on which the devolution of funds to each local body is to be patterned, does not give effect appropriately in West Bengal. ‘The Panchayats at all the three tiers, therefore, do not know what their specific responsibilities are.’ ‘Along with the functions, the finance is also not known.’ (2) Further, DPCs in West Bengal do not have adequate expertise and office support for effective functioning. Therefore, the Commission recommended urgent rejuvenation of the DPCs in West Bengal, and stated that ‘West Bengal may, perhaps, review the situation and draw upon the benefit of Kerala’s experience for rejuvenation of the DPC and the District Plan.’

The West Bengal Panchayat Act provides the authority for all tiers of PRIs to prepare annual plans and five year plans. West Bengal Panchayati Raj Act, 1973 envisages

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89 However, Examiner of Local Accounts West Bengal points out that functioning of (DPCs) is not necessarily effective. The Examiner of Local Accounts found, for example, that Bardhaman District prepared draft Development Plans (DPs) for the years 2005-06, 2007-08 and 2008-09 which were duly accepted by the DPC but no draft DP was prepared for the years 2003-04, 2004-05 and 2006-07 and did not prepare the statement showing annual execution of plan prepared. [Examiner of Local Accounts West Bengal, The Report of the Examiner of Local Accounts on Panchayat Raj Institutions for the year ending 31 March 2009, ?, pp. 11-12]

90 Third State Finance Commission of West Bengal, Report of the Third State Finance Commission West Bengal, 2008, pp. 131-132. The commission seeks causes for that as follows; ‘one cannot blame the DPCs for such conditions as, in addition to the primary deficiency in respect of devolution, they do not have adequate expertise and office support for effective functioning’, and states that ‘West Bengal may, perhaps, review the situation and draw upon the benefit of Kerala’s experience for rejuvenation of the DPC and the District Plan.’ [Ibid., p. 132]

91 Third State Finance Commission of West Bengal, Report of the Third State Finance Commission West Bengal, 2008, pp. 127-132. ‘The Panchayat Plans should refer to the assigned Functions/Activities. Unfortunately, such assignment of functions with appropriate division of sub-functions and subactivities (activity mapping) has not been done by the State Government as yet, as discussed. The Panchayats at all the three tiers, therefore, do not know what their specific responsibilities are. They do not know exactly what role they are to play in respect of Primary Education, Primary Health Care, Water Supply and so on. Along with the functions, the finance is also not known.’ (p. 130), ‘Of course, one cannot blame the DPCs for such conditions as, in addition to the primary deficiency in respect of devolution, they do not have adequate expertise and office support for effective functioning and as such, they cannot facilitate the preparation of the District Plans by ensuring the participation of official experts, elected members of local bodies, nonofficial experts nominated by the State Government and the local bodies and also individual and voluntary groups interested in joining the planning process.’ (p. 132) ‘It is worth mentioning in this connection that the same situation was prevailing in Kerala a few years back. Kerala has, however, changed the position now. Apart from the steps taken to clarify the devolution of functions, allocation of resources etc. the State has strengthened the DPCs by associating them with experts from various sources - technical people from the departments, colleges, universities and various institutes including NGOs working on development and related activities.’(p. 132)

‘A Gram Panchayat shall function as a unit of self-government and, in order to achieve economic development and secure social justice for all, shall, subject to such conditions as may be prescribed or such directions as may be given by the State Government,—
(a) prepare a development plan for the five-year term of the office of the members and revise and update it as and when necessary with regard to the resources available;
(b) prepare an annual plan for each year by the month of October of the preceding year for development of human resources, infra-structure and civic amenities in the area;
(c) implement schemes for economic development and social justice as may be drawn up by, or entrusted upon it.’ (Section: 19)

Further, GP in West Bengal pursued a bottom-up style planning exercise. The focus of development activities in West Bengal has shifted especially towards the GP or sub GP (Gram Sansad)-level in the decentralization process. In fact, the Raina GP prepared an Action Plan each year for implementation in the succeeding financial year and the preparation of the Action Plan began at the Gram Sansad-level general meetings (in November). The people attending the meeting make an assessment of the work that needs to be done in the year in the village and an Action Plan is drawn up for each Gram Sansad based on these demands. The Panchayat receives all Action Plans from the Gram Sansads to prepare the GP Action Plan. As mentioned before, GP cannot omit or refuse to act upon any recommendation of a Gram Sansad relating to prioritization of any list of beneficiaries or schemes or programmes so far as it relates to the area of the Gram Sansad.

At the sub-GP level, Gram Unnayan Samitis have now been entrusted the task of preparing village-level plans (‘Action Plan’) of the Gram Sansad, which shall be the basis of the GP plan. The GP receives all Action Plans from the Gram Sansads to prepare the GP Action Plan. The Gram Unnayan Samiti is also responsible for implementation and monitoring of the schemes at the Gram Sansad-level. GPs devolve a part of the funds to the Gram Unnayan Samiti for implementation of different developmental programmes. The implementation of the Annual Action Plan is assessed in the Gram-Sansad-level meeting in March every year. In this way the West Bengal State government obviously pursued a bottom-up style planning exercise with a special focus on GPs and their Gram Sansads. In fact, the Panchayats and Rural Development department of West Bengal with the support of Department for International Development (DFID), Government of UK, upscaled this bottom-up planning process under the Programme for Strengthening Rural Decentralisation

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Thus, Gram Sansad plan based GP planning, GP plan based PS planning and PS plan based ZP planning were pursued in West Bengal.

GPs in West Bengal and their Gram Sansads also act as implementing agencies of the State or the Centre as in Maharashtra. The authority of GPs in West Bengal and their Gram Sansads to carry out planning exercise is more or less limited like those in Maharashtra. The projects that can be taken up under the different types of schemes and funds are mostly specified by the funding authority of the State or the Centre. Even the Panchayat and Rural Development Department of West Bengal recognises that panchayats in West Bengal ‘perform tasks on behalf of the State primarily as an agent of the Government’. Nevertheless, the authority of GP in West Bengal to carry out planning exercises was not so limited as in Maharashtra. As mentioned in §3-2-2-8, Raina GP has some autonomous space in functions with regard to poverty alleviation, the MGNREGA schemes, SHG activities. The GP also has some autonomous space of function through its initiative for the convergence of public health related activities.

The Panchayat and Rural Development Department of West Bengal further provides a ‘Roadmap for developing various capacities within the Panchayats so as to respond to the need-based demands of the people and acquire more responsibilities of their own for realization of such demands, stemming from the local needs and aspirations.’ In order to follow up on such a roadmap, GP may have a vision of holistic development to prepare a plan.