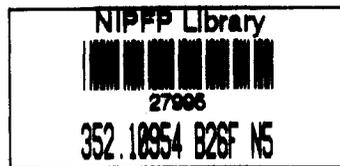




FINANCES OF PANCHAYATI RAJ INSTITUTIONS -
CASE STUDIES

A. P. Barnabas

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May 1995



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PREFACE

The National Institute of Public Finance and Policy is an autonomous non-profit making organisation, whose major functions are to carry out research, undertake consultancy work and impart training in the area of public finance and policy.

The study on *Finances of Panchayati Raj Institutions* was entrusted to the Institute by the Ministry of Rural Development. The study was conducted by Prof. A.P. Barnabas and Dr. O.P. Bohra and the Report is prepared by them.

The Governing Body of the Institute does not take any responsibility for any of the views expressed in this Report. This responsibility belongs in general to the staff of the Institute and more particularly to the authors of the Report.

R.J. Chelliah
Hony. Director

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Mr. S.P. Malhotra did the final word-processing of the Report. Earlier secretarial help was provided by Ms. Rekha Rawat and Ms. Meenakshi. Our appreciations and thanks to them.

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Report on the finances of Panchayati Raj Institution

Section 1

Introduction

Vigorous local self governments are considered to be the key in successful working of democracy. "Local self-government" refers to where people of a locality possess certain responsibility and discretion in the administration of local public affairs and in the raising of required finances to meet their expenses. The local government within a defined area has the authority to undertake and power to perform public activities. The concept of local governments need to be emphasised in the modern context where the State with its multitudinous activities, which affects all aspects of people lives tends to become monolithic. The local bodies are an integral part of a political system of a country created by the Constitution to manage local affairs. They provide a human touch in the performance of their assigned duties as compared to the necessarily an impersonal activities of the State Government. Further, as Laski said "we can not realise the full benefit of democratic government unless we begin by the admission that all problems in their incidence require decision at the place and by the persons by whom the incidence is most deeply felt". The process of decentralisation both political and administrative, is an effort to make local self-governments meaningful and operational. The local government is concerned with the governance of a specific local area constituting a political sub-division of the State. The discussion suggests that local governments should be autonomous units. One approach to local government is "autonomy" whether unitary or a federal State. The other approach is partnership and agency. The strength of the decentralised units depends as to which these approaches is the most operational. With regard to the Panchayati Raj Institution, as at present the agency aspect seems to be the more dominant.

most operational. With regard to the Panchayati Raj Institution, as at present the agency aspect seems to be the more dominant.

The implementation of development programmes is the predominant activity of the Government of India. Decentralisation is a necessary concomitant for the benefit of development programmes to reach all sections of society particularly the weaker sections as it is not possible for the Central Government to effectively administer programmes at local levels.

It is suggested that a local government unit can perform the following four-fold functions:

- (i) Promotion of popular participation.
- (ii) Spurring of economic development.
- (iii) Social transformation.
- (iv) Equitable distribution of the fruits of development.

If the local governments are to fulfil its function, there has to be a meaningful partnership among the different levels of the government. A question arises here as to the role of the local governments deciding what development activity should be undertaken in the area. The need for micro level planning has been recognised as it has been realised that increased production and Gross National Product does not necessarily mean distributive justice. There have been attempts at district planning and block level planning. Decentralisation, therefore, should also mean decentralised planning. There is often reference to bottom up planning in the development process. The concept of decentralised planning is accepted in principle by the Government and the Planning Commission. But there are difficulties. Planning is both political and technical. The political clout of the local government is extremely limited. The professional competence required for the planning is rarely available. There is also the issue of conformity between the national priorities and local requirements. Further, decentralised planning calls for having a single stream for all development activities within the geographical jurisdiction of the local government. This is not in operation. There are many streams through which various development programmes are administered. Another difficulty is

"decentralised planning is confronted with the conundrum of on-going schemes and this preempts the resources almost leaving nothing to plan further". Sector allocation result in bureaucratic control. Effective decentralisation should mean that the local government is an instrument of decision of making with local autonomy, administrative capability, ability for planning and having the necessary resources to implement the decision.

If the local bodies are to fulfil the functions, expected of them there is need for mobilisation of substantial resources. However, they operate under certain constraints. They tend to be weak because their financial resources undefined. Mobilisation of resources has not been a strong point of the local governments, at least in the rural areas. The schemes of development to a large extent are decided and funded outside of the local body though the implementing agency might be the local body. There is need to reconsider the public expenditure policy of the local government so that it can effectively be geared to the promotion of economic growth providing infrastructure facilities and meeting the felt needs of the community.

Evolution of the Panchayati Raj Institutions

Before independence there were various resolutions with regard to the establishment of district boards. There was little effort at delegating power below the district board. It is only after independence that there was a concern for making democracy functional at the gross-roots level, viz. the villages. Consequently many States passed legislation to establish village panchayat in late fortys' and early fiftys' The community development programme initiated in 1952 emphasised the need for local participation. But it did not generate sufficient enthusiasm for community development to become a peoples' programme. The B.R.Mehta Committee was a result of the realisation of the need to elicit participation of people in the process of rural development. The Panchayati Raj Institution emerged as a result of the recommendations of the Committee for

(i) increasing people's participation (ii) decentralising administration (iii) setting up local self-government in rural areas. There have been other committees that have been appointed to further strengthen the above objectives - Asoka Mehta Committee, G.V.K.Rao Committee and L.M.Singhvi Committee. The constitutional provision include the 64th and 72nd Amendments. The amendment that is now effective is the 73rd which is a further effort at strengthening local self-government (PRIs) in the rural areas.

Provisions of the 73rd Amendment

The amendment provides for a three tier system of Panchayati Raj Institutions, village, intermediary and district. However, in States where the population is less than 20 lakhs, the intermediary level may not be constituted. There is reservation of seats for Scheduled Castes and Scheduled Tribes in proportion to their population in the area. One third of the seats are reserved for women. The tenure is 5 years. The Eleventh Schedule lists the various activities that can be transferred to the Panchayati Raj Institution. There is no clear cut delineation of function at different levels.

The State legislatures are to endow the Panchayats with powers and authority to function as institutions of local government including devolution of power and responsibility at appropriate level.

The State legislatures may authorise the Panchayats to levy, collect and appropriate certain taxes. It could also assign some of the taxes collected by the State to the Panchayati Raj Institution. The State may also provide for making grants-in-aid and the constitution of funds.

Finance Commission

The amendment provides for the constitution of Finance Commission to review the financial position of the PRIs. The Finance Commissions are to make recommendations with regard to

the principles which govern the distribution between the State and the Panchayats of the net proceeds of the taxes, duties levied by the State, the taxes which may be assigned to the Panchayats, the grants-in-aid to the Panchayat and the measures needed to improve the financial position of the Panchayati Raj Institutions.

Section 2

The problem of the Study

There has been a concern with regard to the adequacy of resources of the Panchayati Raj Institutions to be commensurate with the functions that have been allotted to them. The various committees and commissions that were appointed in the past have generally concluded that adequate finances are not available for performing the functions allotted to the PRIs. They also do not have the freedom to tap and utilise the resources made available to them according to their needs, nor do they have funds for discriminatory expenditure. There is scope for increasing the quantum of financial resources of PRIs.

The Finance Commissions have been appointed in order to improve the financial position of the PRIs.

For the Finance Commission to make operational recommendations, they need to collect and analyse data with regard to the financial resources of the Panchayati Raj Institutions. As of present the data available is inadequate. The present study had collected data on the finances of the PRIs in the three selected States (Maharashtra, Gujarat & Rajasthan). This data would allow for an understanding of the problems in augmenting the resources of the Panchayats. Limited available data were collected in the three States. The data should, therefore, be considered as sensitising data, but inadequate to enable one to draw valid conclusion with regard to the financial resources of the Panchayats.

The more specifically objectives of the study are -

- (1) To collect data with regard to the finances - income

and expenditure for the previous 2/3 years of the PRIs.

- (2) To study the structure and functions allocated to the Panchayati Raj Institutions at different levels and their performance.
- (3) To analyse the resource situation with regard to the functions allocated to the PRIs.
- (4) To analyse the implications of the existing situation of PRIs in relation to the 73rd amendment.

All the States have now passed legislation as required by the 73rd amendment. Only some of the States have had elections. According to preliminary enquiries it would be seen that it would take another 3/4 months before the Panchayat Raj Institutions would become functional. The Maharashtra State has taken some expeditious steps to enable the Panchayat Raj Institutions at all levels to start functioning. It may also be stated that the Maharashtra has a history of vibrant Panchayati Raj Institutions. It was, therefore, considered that it would be useful to study the working of the Panchayati Raj Institutions in Maharashtra. It would be a pilot study. The study should provide a basis for a meaningful study of the financial situation of the Panchayati Raj Institutions in other States.

The other State which was studied is Gujarat. Earlier Panchayati Raj Institutions seem to have been very dynamic there. However, it seems there is less enthusiasm regarding PRIs at present. Such a situation also could provide some insight with regard to the functioning of the PRIs.

The third State was Rajasthan where the Panchayat Samiti is the more functional unit.

In Maharashtra 3 districts, in Gujarat 2 districts, and in Rajasthan 2 districts were selected for detailed analysis of the finances at all the three levels viz., Zilla Parishad, Panchayat Samiti Taluka Panchayat and Village Panchayat. Two Panchayat Samitis in each of the selected districts and two village Panchayats in each of the Panchayat Samiti were studied. Districts were selected so as to provide information in different conditions - well developed and under-developed.

The data was collected at different levels, the State, the

district, the block and the village.

At the State level, the following information was gathered:

Legislative provisions for the PRIs including the amendment in accordance with the 73rd Amendment.

Functions assigned to the PRIs at different levels.

Policy with regard to the financial resources of the PRIs.

(1) Grants-in-aid basis.

(2) Taxes allocated to the PRIs.

(3) Funding from the Centrally Sponsored Scheme.

(4) Establishment of funds for various purposes.

- Norms if any for sharing taxes.
- What distinction if any made between the planned and the non-planned grants.

District level

- Structure official and non-official, committees, electoral processes.
- The role of the Zilla Parishad in District Planning.
- The budget for last 3 years (income-grants, agency schemes, own resources and expenditure).
- Powers of the Zilla Parishad with regard to expenditure of grants-in-aid and reappropriation.
- Accountability with regard to grants, transfers and own resources.
- Taxes levied by the Zilla Parishad and the mode of collection.
- Coordination between the Zilla Parishad, DRDA, ICDS, DWACRA etc.
- Suggestions for improving the financial position of the Zilla Parishad and other PRIs.

Samiti Level

- Structure official and non-official, staffing pattern etc.
- Financial position, functions allotted, grants-in-aid, own resources, income and expenditure for the last 2/3 years.

- Taxes levied and collected by the Samitis.

Village level

- Structure, election, staff at the village level.
- Financial resources.
 - (1) Taxes levied and collected.
 - (2) Grants-in-aid.
 - (3) Other sources
- Functions performed by the village Panchayats.

From the Finance Commission the following information was collected:-

- Terms of reference.
- Adequacy of the terms of reference.
- Staffing - adequacy.
- Implications of the recommendations of the Tenth Finance Commission for their functioning.
- Method of collecting data.
- Approach with regard to the finance of the PRIs.

Procedures for data collection.

In the selected districts, information was gathered at 3 levels -

- (1) Zilla Parishad Office.
- (2) The block Office and the
- (3) Village Panchayat.

At each of the levels both officials and non-officials were interviewed. At the Zilla Parishad Office discussions were held with Chief Executive Officer/District Development Officer (CEO/DDO) and the Chief Accounts Officer, Zilla Parishad President and some elected members. At the block level the Block Development Officer/Taluka Development Officer(BDO/TDO) some extension officers, Panchayat Samiti President and when available

some of the Samiti members were met.

Gram Sewak/Talati-cum-Mantri, Block Development Officer (BDO) and Sarpanch were the persons from whom information was collected at the village level.

Both the officials and the non-officials at all the levels described the structure and functions at each of their level. Usually the officials (CEO/DDO, BDO/TDO Gram Sewak/ Talati-cum-Mantri) provided information on financial aspects - income (its adequacy) and expenditure.

Detailed data on the finances were collected from the Chief Accounts Officer of the Zilla Parishad, Accountant in the block office, the Gram Sewak or the Sarpanch at the village level.

The data referred to the income from grants (for various purposes), taxes levied and collected, other income through rents, auction etc. and income and expenditure. While efforts were made to get information, for 2/3 years, but it was not always readily available. However, at all levels data were collected on income from all sources and the items of expenditure for at least one year. The analysis in all cases is for one year only. The pattern was same for all the years.

Plan of the Report

The introduction (Section 1) refers briefly to the concept of the self-government and the evaluation of the PRIs. Second section indicates the various aspects of the study. Section 3,4,5,6 will be concerned with the analysis of the data collected in the three states, i.e., Maharashtra, Gujarat and Rajasthan. They will be analysed state-wise. The structures, functions allotted at each level of the PRIs will be described. Reference will be made to the electoral process. The administrative set-up at each of the level, i.e., district, block and village will be looked at. While the conclusions will be drawn for each of the States, the recommendations will look at the common problems and possibilities. The analysis could suggest the implications for the Finance Commission.

Section seven refers to the Finance Commission. Section eight and nine are summary and conclusions. Section ten

discusses some issues with regard to local self government and rural development.

Section 3

Maharashtra

There are 29 Zilla Parishads, 298 Panchayat Samitis and about 26,000 Village Panchayats (covering a little less than 40,000 villages) in the State of Maharashtra. The Village Panchayat Act was enacted in 1958 which was before the bifurcation of Bombay State into Maharashtra and Gujarat State, but it is still the operational Act for the Village Panchayat although there have been some modifications. The Zilla Parishad and the Panchayat Samitis came into existence in May 1962 in accordance with the provisions of the Maharashtra Zilla Parishad and Panchayat Samiti Act 1961. Amendments have been made to this Act so as to ensure that the Act is in keeping with provisions of the 73rd Amendment. However, 73rd Amendment does not materially change the structure of the Panchayati Raj Institutions in Maharashtra as it already had a 3-tier system. The Zilla Parishad is the pivotal unit in Maharashtra. Powers and resources have been very largely devolved on the Zilla Parishad for undertaking developmental and civic functions. It was felt that there was better technical and administrative competence available at the district level than at the lower levels. For the State Government, it was easy to deal with fewer local government bodies.

The members of the Zilla Parishad are elected directly. There is reservation for the Scheduled Castes and Scheduled Tribes and women.

The number of members in the Zilla Parishad varies from 50 to 75 depending on the population of the district. The last elections were held in 1993 before the passing of the amendments to include provisions in the 73rd Amendment. The tenure of the present Zilla Parishad is upto 1998. The President and the Vice-President are elected from among the elected members.

The Zilla Parishad operates through a number of committees

which have specific subject areas to deal with. There are 9 committees. Apart from the Standing Committee, the other committees are: finance, works, education, animal husbandry and dairy, agriculture, water, social welfare and health. There are 5 whole time Chairmen of the subject committees, some of whom have more than one subject to deal with.

The Standing Committee which is presided over by the President include the Chairmen of all the subject Committees and hence occupies very important position among the Committees. Its functions include imposing and collection of taxes to regulate investment of district fund and periodically review the progress of all the activities of the Zilla Parishad.

District Planning

According to the instructions of the Planning, the State Government has set-up the District Planning and Development Council for each district. The Minister-in-Charge of the district is the Chairman while the Collector of the district is the Secretary. This is a large body consisting of the Zilla Parishad's representatives, municipalities, members of parliament and legislatures, officials, bank managers and 'knowledgeable persons' as well as representatives nominated by the State Governments. As the Council does not meet very often, an Executive Committee with fewer members has been appointed. The planning officer of the district is the member secretary of the Committee.

Functions of the Zilla Parishad

The Functions entrusted to the Zilla Parishad have been enumerated in the 1961 Act (Section 100). The major areas include agriculture, animal husbandry, forests, public health, rural sanitation, education, welfare of Backward Classes, Schedule Castes, women and children. The Section actually lists 129

activities, which are to be undertaken by the Zilla Parishad.

From the viewpoint of the Act, it can be said that (i) the Zilla Parishad has to execute or maintain works or development

schemes in the districts relating to any of the subjects which have been transferred to it by the State Government; (ii) the Zilla Parishad has to execute or maintain work or development schemes on agency basis. These schemes could be beyond the subjects mentioned in Section 100 of the Act., (iii) The Zilla Parishad has to make provisions for carrying out within the district any other work or measure which is likely to promote the well being of the inhabitants of the district from its own resources.

Administrative Set-up

The Chief Executive Officer (CEO) is the Head of the administrative wing of the Zilla Parishad. He is from the Indian Administrative Service and is appointed by the State. There are eight departments, functioning under a Head of the Department. These subject matter officers are specialized in specific fields - agriculture, health, animal husbandry, veterinary, engineering, education, etc. The officials belong to class 1 or class 2 of the state cadre.

Panchayat Samiti

The Panchayat Samiti, the middle tier tends to be a weak link in the Panchayati Raj System of Maharashtra. It consists of directly elected members, Zilla Parishad members living in the area Chairman of the cooperative society. Seats are reserved for SC, ST and women. The elections were held last in 1991. The 75 functions which are to be performed by the Panchayat Samiti, are listed in the second schedule of the 1961 Act. The major areas are similar to the functions of the Zilla Parishad. The Panchayat Samiti is required to prepare a development plan for the Block area which is to be incorporated in the Parishad's districts plan. There is a committee of sarpanchas representing about one-fifth of the total number of villages. The sarpanchas are nominated by the Panchayat Samiti in rotation. It is only a consultative body.

Administrative Set-up

The Block Development Officer is the Chief Executive of the Samiti. He is appointed by the State and belongs to the Maharashtra Development Services. The Block Development Officer is the ex-officio Secretary of the Panchayat Samiti. There are subject matter extension officers, who are Class-III officers. They belong to the Panchayati Raj Cadre. Apart from the extension officers there are accountant and the clerical staff. The problems faced by the BD that the District Technical Officers have technical control over the subject matter extension officers and hence, the BD finds it difficult to control them. There is some discussion regarding strengthening of the Panchayat Samiti, which at present, is involved only in the implementation of the schemes that are passed on to it by the Zilla Parishad

Village Panchayats

The Panchayat is composed of 7 - 15 members depending upon the size of its population. The members are directly elected. There is reservation for SC/ST and women. The Sarpanch is elected from among the elected members of the Panchayat. The tenure for the Panchayat is 5 years.

The Sarpanch has to ensure that the Panchayat functions according to the provisions of the Village Panchayat Act of 1958 and any directives that are given to him by the higher echelons in the Panchayati Raj institution and the State Governments. The Gram Sewak who also acts as Secretary to the Panchayati Samiti helps the Sarpanch. Usually, the Gram Sewak is in charge of one village. There are also Village Development Officers who are in charge of more than one village, whose status is higher than the Gram Sewak.

Many functions have been assigned to the Panchayat - regulatory, developmental and welfare. The Zilla Parishad and the Panchayat Samiti may delegate some functions to the Panchayats.

The Statute provides for a Gram Sabha comprised of all the voters. It is required to hold at least two meetings in a year presided over by the Sarpanch. The programmes and the

accounts are presented to the Gram Sabha. There was some indication that the attendance at the Gram Sabha meetings were rather poor.

Finances

The total amount transferred to the Zilla Parishad for implementation of various schemes amounted to Rs.2000 crores for the year 1993-94. Zilla Parishad also implemented schemes undertaken by the DRDA. The total workload in financial terms of the Zilla Parishads comes to around Rs.2,200 crores.

Funds from the State Government are transferred to the Zilla Parishad which then assign some schemes to be implemented at the Panchayati Samiti level as well as the Village Panchayat.

Functions to be performed by the Zilla Parishad have already been referred to. For carrying out the activities with regard to the development schemes, the Zilla Parishad is fully financed by the State in the form of purposive and establishment grants. For carrying out development schemes on agency basis, also the Zilla Parishad is fully financed by the State Government. The Government also pays as agency charges 3% of the total expenditure incurred in executing such schemes.

Other activities of welfare and development undertaken by the Zilla Parishad is to be financed by its own resources. The State Government finances all the development schemes undertaken by the Panchayati Samiti as well as the village Panchayats. The own resources of the Panchayati Samiti are very small. The Village Panchayats have their own resources through collection of various taxes. There is wide variation in the income of the Panchayats.

Taxes

The Zilla Parishad can levy the following taxes:

(i) Land revenue - local cess which is 200 paise per one rupee revenue collected in the district (ii) Stamp duty grant - Govt. pays one per cent of the total income received by way of

stamp duty in the district, out of which 50 per cent is paid to the concerned village Panchayat..

Government pays an annual compensation to the Zilla Parishad due to the abolition of professional tax.

State Government also pays compensation after the introduction of the Motor Vehicle Tax. Seven per cent of the total revenue earned from the forests in the district is paid to the Zilla Parishad.

The Panchayat Samiti have little power to levy taxes on their own. The Village Panchayat can levy taxes on 18 items*, though in actual practice only 3 or 4 items are being taxed - buildings, water, light, sanitation.

Apart from the tax, the Village Panchayat can raise resources by auctioning of fruit trees of orchards, grass and rent on any of the buildings it owns.

The overall situation of the own resources at the Zilla Parishad and the Panchayat Samiti is very meagre. While Zilla Parishad does raise some of its own resources, the Panchayat Samiti by and large has done little in raising resources at its own level. All the village Panchayats raise some resources. There is wide variations with regard to the financial position of the Village Panchayats. While better-off villages have good income, there are villages whose income is very inadequate even to provide the basic services to the population.

*See appendix for the items.

Section 4

This section will go into a detailed analysis of the financial position of the districts, the Panchayat Samitis, and the village Panchayats that were studied.

District 1

Total budget of this district was Rs.103 crores for the year 1992-93.² Out of this, Rs. 4 crores were indicated as its own resources. The funds transferred by the State Government either for carrying on development activities or activities under agency basis are specifically designated. There is no scope for reappropriation at the Zilla Parishad level. Whatever funds are not spent have to be returned to the State Government. In fact, the controlling officers and the concerned administrative departments continue to supervise the Zilla Parishad in the financial and technical matters of the schemes transferred. They also make the necessary budget provisions in respect of the transferred schemes. They monitor the utilisation of the grants and exercise budgetary control over the expenditure. The pattern is similar with regard to the agency schemes. The controlling officers are responsible to reply to audit objections by the Public Accounts Committee and the Panchayati Raj Committee.

To overcome the difficulties of getting releases from each department separately, all the amounts of the

²The grant for 93-94 was as follows:

Establishment grants	Rs. 9,80,42535	
Purposive grants	Rs.62,48,52695	
Grant for planned schemes		Rs.12,12,99412
Agency schemes	Rs.14,56,04741	

	Rs.98,97,99383	

transferred schemes are combined under a sub-head operated by the Rural Development Department. These budgeted amounts are called "Ways and Means Advances". The Zilla Parishads are allowed to incur expenditure to the extent of the budget provisions made by each Department in respect of each scheme/programme. At the end of each quarter, the controlling officers of the various administrative departments after obtaining the necessary expenditure statements from the Zilla Parishad issue non-cashable release orders in respect of each Zilla Parishad. At the end of the year necessary adjustments are made either over expenditure or under expenditure in the grants of the next financial year.

In view of such strict controls over the expenditure of the grants transferred to the Zilla Parishad, no detailed analysis of the expenditure of this grant is being made.

Own resources

As mentioned earlier, all the resources of the Zilla Parishad amount to a little less than Rs. four crores. The major sources of income were taxes, cess and government grants received under the Panchayat Samiti Act. The other items of income were grants received for education and public works. The major items of expenditure were on lands and buildings, general administration, education, agriculture and public health.

Both the officials and non-officials felt that there were not much scope for augmenting its own resources any further.

(Table 1 a & b)

Panchayat Samiti - I

As the schemes transferred to it through the State Government or the Zilla Parishad are very specifically designated and controlled by higher authorities, the detailed analysis is not being made.

As for its own resources, most of it came as a share of the

land revenue and small savings incentive grant. However, the total amount was about Rs.'10 lakhs. The small savings incentive grant accounted for about Rs.2 lakhs, almost all of it was spent in the construction of a school building.

From the land revenue receipts, the major expenditure was on roads, education, agriculture, welfare schemes and public health. (Table 2)

Panchayat Samiti 2

The Panchayat Samiti had an income of Rs.7 lakhs from the land revenue share and about Rs.1.5 lakhs as small savings incentive grant. The expenditure from the revenue resources were mostly on roads, education, Panchayat Samiti office welfare schemes. The incentive grant was used for construction of a school building. (Table 3)

Village 1

This village had a population of more than 8000. It had an income of a little more than Rs.17 lakhs. The major source of income (Rs.11 lakhs) was from house tax. The other items of taxation were water tax (Rs.2.3 lakhs), stamp duty, rent from the schools etc. The major item of expenditure was pay and allowances of the staff, water supply, drainage and road repairs. The staff consisted of sanitary workers and clerical staff at the office. There was a saving of Rs.2 lakhs in this village. The Sarpanch and the Gram Sewak said that in the previous year there had been a deficit and hence the surplus this year would enable them to make up the deficit. They had no plans of using the money for any income generating activity. (Table 4

Village 2

This village had a population of around 2000. The income was Rs.94,000/- The major sources of income were: house tax, water tax, light tax, sanitation tax, land revenue cess and rent. The expenditures were water supply (40%), light (14%), wages and salaries (25%).

3% of the budget was contributed to the Zilla Parishad Fund and some money was spent on the maintenance of buildings. They had a saving of a little over Rs.10,000/-.

The Gram Sewak and the Sarpanch were not able to give any concrete suggestions as to how this financial resources at the village level could be increased. (Table 5)

District 2

Zilla Parishad got grants of Rs.86.9 crores under establishment and planned grants. A little more than 50% of the grant was for education (Rs.44.36 crores). Public health, rural development, roads also received substantial grants.

The own resources were Rs.1.44 crores. Rs.28 lakhs was collected by way of education cess and Rs.2.9 lakhs came from interest. The remaining amount were grants for specific programmes in the district.

Out of Rs.45.36 crores received for education about Rs.40 crores were redistributed to the Panchayat Samitis in the district. The other areas where there was substantial expenditure were food and agriculture, social welfare, irrigation, roads and bridges. Of its own resources, the major expenditure was an administration. Small amounts were spent on food and agriculture, public health, art and culture, animal husbandry and housing.

The cumulative grant for this district was a little more than Rs.91 crores. The grants under various headings are indicated below:

	(Rs.Lakh)
The Establishment purposive Grant	805.27
Purposive Grant	4784.95
Grant for Planned Scheme	1224.11
Agency Scheme	2229.9

As in the case of the previous district, grants are designated and there is no possibility of reappropriation.

Own Resources

An amount of Rs.1,73,42,117 was shown as own resources. Tax accounted for 21% of the income. Grants received under the Maharashtra Zilla Parishad Act contributed 37%. About 11% came from interest and another 16% was a grant for Public Works.

The major areas of expenditure were: Zilla Parishad Members' (11%), irrigation (11%), public health and engineering (13%), forestry (15%). Miscellaneous expenditure which included stamp duty grant to the village panchayat, contribution to various funds, provident fund and insurance, communication and printing accounted for 26% - about Rs.19 lakhs. There was an overall saving of Rs.36,79,000. The savings are usually put in fixed deposits.

The Zilla Parishad Chairman is paid an honorarium of Rs.5,000 per month. He is also provided with a house and transport. The Vice President is paid Rs.4,000 per month and is also provided house and transport. The three Chairmen of the Sub Committees get an honorarium of Rs.4,000 each per month. All these members are paid TA/DA for attending the meetings. The expenditure on all these was Rs.15,00,000 (Table 6a & 6b).

Some Zilla Parishads in the backward areas found it difficult to meet the expenditure on the non-officials of the Z.P. (salaries, transport, allowances, etc.

The provision in the Maharashtra Act says "It shall be the duty of Zilla Parishad to make adequate provision for payment to Councillors, members of the Panchayat Samitis and members of the Standing Committees, Sub-Committees and any other committee." All expenses incurred in travelling for the purpose and business of the Zilla Parishad was as the case may be to Panchayat Samitis in accordance with the rules made by the State Government in this behalf."

Panchayat Samiti I & II

Detailed information on the grants received by the Panchayat Samiti was difficult to get as the grants and the activities are difficult to be delineated between the

Zilla Parishad and the Panchayat Samiti. The expenditure on the establishment including the salaries of the staff is paid for by the State.

Very little amounts viz. Rs.79,000 and Rs.62,000 were indicated as their own income. This limited resources were spent on education, public health and social welfare.

The small saving Incentive grants were about Rs.1 lakh (Panchayat Samitis) and Rs.73,000 in the other one. These grants were usually spent on the building of primary schools.

Village Panchayat-I

This village has a population of about 8,000. 40% of the income was from house tax. Light, sanitation and professional tax provided for 17%. Deposits 17% and Stamp duty grant for 12%. The income was Rs.1,91,713.

The major items of the expenditure were:

	Amount	(%)
Pay and allowance	39339	25
Road repaid	18032	11
Light	18860	12
Drainage	14155	9
Contribution to the various funds	15276	10
Office expenditure	11848	8
Refund of deposits	12346	8

Total 129756

There was a saving of little more than Rs.60,000.

District III

Grants:

The grants under the various schemes by the Government to the Zilla Parishad was Rs.40.11 crores while its own resources were Rs.1.14 crores. The grants were made under various sections of the Maharashtra Z.P. and P.S Act. They were as follows:

	(Rs. Crores)
Schemes	22.2
Non-establishment	5.3
Planned	6.9
Other Planned schemes	5.7

The major areas of expenditure were education, (48%), general administration (8.4%), land and building (12%), public health (9%), irrigation (9%). The amounts spent on social welfare, community development, agriculture and animal husbandry were negligible.

Own resources:

Local cess (72%) was the major item of income. The miscellaneous income accounted for 22.4%. About 17% of the income was spent on social welfare, 11% on education, 8% on land and building and 6% on general administration. Public health accounted for 8%, irrigation 5% and agriculture 3%. Own resources were a little less than 2.5% of the total budget of the Zilla Parishad (Table 7 a & b).

Panchayat Samiti- I & II

The incomes indicated by the Panchayat Samitis were Rs.53,000 and Rs.1,16,000. One Panchayat Samiti spent 32% on education, 23% on agriculture and 23% on social

welfare. Similarly, the second Panchayat Samiti spent about 15% on education, 15% on social welfare and 11% on public health. The amounts were rather small.

Village Panchayat-I

Income for 1992-93 in this village was Rs.1,61,000. The major items of income were special water tax, market fees, public place fee, rents. The major items of expenditure were drainage construction, electricity, repair for water works, pay and allowances and the expenditure on safai workers. (Table 8)

Village Panchayat - II

The income of this village was Rs.2,92,000, 60 per cent of it was a loan. The other sources of income were market fee, rents and grants. The expenditure was more than the income - being Rs.3,20,000. The major item of expenditure (58%) was the refund of loan. Pay and allowances, street lighting, repair of roads and water supply were the other major items of expenditure. (Table-9)

Some conclusions

From the data available, the resources raised by Zilla Parishad varies between 3 - 5%. Most of these resources are grants paid to the Zilla Parishad on the taxes collected in the district. The cess has now been raised to 500 paise per rupee in the last year or so and consequently, the income of the Zilla Parishad will become larger. Even then own resources would continue to be rather small.

There is very rigid control over the grants that are given to the Zilla Parishad either for implementing the government schemes or even on an agency basis. The Zilla Parishads have no power to reappropriate the funds for

any project which they might feel is very necessary in the area.

The Panchayat Samiti do not have a large role to play in the functioning of the Panchayati Raj Institution. They are generally involved in implementing schemes that are passed on to them by the Zilla Parishad. While there has been some discussion with regard to increasing the powers of the Panchayat Samiti, no concrete steps have yet been taken.

The Village Panchayats have not utilised all the powers that they have on taxation. The income varies according to the population and the location of the village. Where the villages are located near the urban areas, they have larger incomes particularly from property tax, water and electricity taxes. The Gram Sewak collects the tax which tends to affect his time spent on developmental activities. The method of collection of taxes needs to be considered to make it more effective as well as widening the base.

Section 5

Gujarat:

The Panchayat Raj Act of Bombay which was first passed in 1920 was amended in 1947 and again extensively revised in 1958 is the basis for the Constitution of Village Panchayats in Gujarat. Following recommendations of the Balwant Rai Mehta Committee, Gujarat enacted Panchayat Act 1961 which came into force in April 1963. This Act has been amended in 1993 to include various provisions made in the 73rd Amendment. There are 19 Zilla Parishads, 182 Taluka Panchayats and 13,330 Gram Panchayats. There used to be Nagar Panchayats but these have been abolished by the 1993 Amendments. They have either been merged into the Taluka Panchayats or Gram Panchayats. There have been more than 40 amendments to the Panchayat Act during the past 33 years.

Some of the major features of the P.R.organisations in Gujarat are -

- Provision for a State Council Panchayat to advise the Government on policy matters.
- The representation of SCs and STs is proportion to their population in Panchayat.
- Representation for women at all levels .
- Gujarat was the first State to give voting rights for those attaining 18 years of age.
- There is provision for a social justice committee at all the three levels of the PRIs.
- The pattern of the organisational set up of the PRIs and the administrative set up is very similar to the one in Maharashtra.

Zilla Parishad

The members of the Zilla Parishad are elected directly and variation of the number of members ranges from 31 to 51. The members in the National Parliament and the Legislature belonging to the district and the Presidents of the Taluka Panchayats are associate members of the Z.P. The President and the Vice-President are elected from among the members of the Z.P. The functions allotted to the Z.P. are provided for in the Act under various schedules. These include public health, education, social welfare, agriculture, animal husbandry, village and small industries, irrigation, public works etc.

Zilla Parishads function through 7 committees namely, executive, education, social justice, works, health; finance review committee and appeals committee.

The head of the administrative set up of the Z.P. is the District Development Officer, a Senior Civil Servant (IAS) appointed by the Government. There are a number of senior and middle level officers which include two deputy

district development officers, executive engineer, an accounts officer, health officer and various subject matter officers, namely agriculture, animal husbandry, education and social welfare and cooperatives. There are also revenue and establishment officers

The Taluka Panchayat is a second tier of the Panchayat Raj. It also has elected and associate members. The number of elected members ranges between 15 to 31 depending on the population. Seats are reserved for STs and SCs as well as women. The MLAs from Taluka and the Sarpanches of Gram Panchayats are associate members.

The Taluka Panchayat has two Committees Executive Committee and Social Justice Committee. The Social Justice Committee has a five years term and has to function for securing social justice to the weaker sections. The functions of Taluka Panchayat are to execute agriculture programmes, irrigation schemes provide drinking water, construction of village roads and primary schools. They scrutinise the budget of the Gram Panchayat and its working. The Taluka Panchayat has concurrent power to levy taxes and fees leviable by the Gram Panchayat.

The State appoints the Taluka Development Officer who is usually Class-I Officer of the State Administrative Service. He acts as the Ex-officio Secretary of the Taluka Panchayat. There are Extension Officers, Gram Sewaks, Primary School Teachers, Talati-cum-Mantri, all work under the Taluka Panchayat office

The number of members in a Gram Panchayat vary from 7 to 15 depending upon population. There is reservation for STs and SCs and women. The population for Gram Panchayat should be not less than 500 and not more than 10000 Where the population was between 10,000 to 25,000 there used to be Nagar Panchayats. However, these have now been merged into the Taluka Panchayats.

The members are elected directly. The Sarpanch is also elected directly whereas the Up-sarpanch is electe by the members. A Social Justice Committee with the terms

of 5 years is a statutory requirement.

The Talati-cum-Mantri is Secretary for the Gram Panchayat. He is also the Accountant. There are Gram Sewaks who are incharge of more than one village.

The Finances

As in the case of Maharashtra, the grants from the State Government in various schemes form the largest part of the Zilla Parishad budget.

The Zilla Parishad and the Taluka Panchayats are enabled to create their own resources by imposing taxes as provided for in the Gujarat Panchayat Act. These are as follows

(1) Land Revenue:- All the revenue collected within the boundaries of concerned Panchayat is given to the

Panchayati Raj Institutions. 35% is retained towards the expenditure for the collection and 5% for District Equalisation Fund, remaining 60% of Land Revenue is being paid to concerned Village, Taluka and district panchayats as follows

- (i) 50% to village panchayats (as per revenue earned in their jurisdiction).
- (ii) 25% to taluka panchayats -do-
- (iii) 10% to district panchayats -do-
- (iv) 7.5% District Equalisation Fund -do-
- (v) 7.5% District Village Encouragement Fund. -do-

State Equalisation Fund:-

As per provision made in the section 220 of Gujarat Panchayat Act 1993, this fund is being utilised for reducing socio-economic inequality among the districts of the State. This is a permanent fund.

District Equalisation Fund:-

As per provision made in the section 221 of Gujarat Panchayat Act 1993, State provides an equalisation grant to the Z.P. The concerned district utilises this fund for removal of socio-economic inequality of the various panchayats which falls under its jurisdiction. This fund is permanent.

District Village Encouragement Fund:-

District Panchayat is given 7.5% of 60% from the Land Revenue collected. This fund is being utilised to encourage village panchayat to increase its income by way of imposing fees and taxes

(2) Cess on Land Revenue:-

The District Panchayat can impose cess, at the rate of 50 paise to three rupees, over and above every rupee collected as Land Revenue. Thus District Panchayat can increase the income. This income becomes a part of the own fund of the concerned district.

(3) Local Cess on Water rate:-

The local cess is leviable on water rate upto 20 paise per every rupee collected. As per provision made in Gujarat Panchayat Act, the amount thus collected is likely to be distributed to concerned talukas panchayat through Collector. This fund is utilised for improvement of Irrigation facilities and repair of roads of Irrigation.

(4) Increase of Stamp Duty:-

District Panchayat can increase not more than 20% and Taluka Panchayat can increase not more than 15% on stamp duty. The income raised by this duty becomes the part of own fund of concerned taluka and district panchayat.

(5) The district panchayat can impose tax on profession and trade in their jurisdiction.

(6) Royalties/Fees collected on minerals like Sand and

Rocks, 75% and 25% income becomes the part of own fund of the concerned District and Taluka Panchayat respectively.

(7) Forest Revenue Grant:-

The District Panchayat is given 5% or net forest revenue collected in their area.

(8) Revenue own fund:-

Buildings & Investments raised by District/Taluka Panchayat earns revenue, interest, rent, selling of the buildings. There are misc. incomes which become part of own fund of the District/Taluka Panchayats.

The Taluka Panchayat can impose cess on the taxes of the Village Panchayat.

The State Government gives 15% of the land revenue collection in the Block. These two along with stamp duty income is part of the own resources of the Taluka Panchayat.

District I

Grants

The income of the Zilla Parishad was Rs. 69.2 crores from grants for the year 1992-93. The major grant (which constituted 55 per cent) was for education. The other areas which received substantial grants were health, family planning and malaria eradication (12.4%), housing (4.4%), ICDS (3.4%), social welfare (5.4%), rural development (9%). Agriculture, animal husbandry, cooperatives, small industries, roads were given very small grants.

The expenditure on education was 45 per cent and hence Rs. 827 lakhs were left over. On the other hand the grants was 99 lakhs on roads but the amount spent was Rs. 641 lakhs, leaving a deficit of Rs. 542 lakhs. There was excess spending in rural development (108 lakhs), administration (21 lakhs), PWD (17 lakhs), malaria (36 lakhs), agriculture (13 lakhs). In social welfare 112 lakhs out of 376 lakhs was not spent, in small irrigation 22 lakhs were unspent and 21 lakhs were not used in

scarcity programme. The overall situation was that there was a balance of Rs. 255 lakhs. The major factor contributing to the situation was the unspent funds on education of 827 lakhs (Table 10a)

Own resources

The income for own resource were from the local fund cess, stamp duty and PWD grants of Rs. 2.71 crores. 50 per cent of the income was from the local fund cess and the PWD grant accounted for 35 per cent. The major expenditure was on PWD accounting for 71 per cent of the expenditure. Small amounts were spent on panchayat establishment, agriculture, irrigation and development. There was an overall deficit of Rs. 1.13 crores (Table 10a & b)

Taluka Panchayat-I

The total grant from the State was Rs.7.37 crores, of which 70% was for education. The salaries of the primary school teachers was the major item of expenditure. About 15% of the grant was spent on health and family planning. The expenditure on other items - agriculture, irrigation, social welfare, rural development and nutrition was very very small (Table 11a)

Own Resources

A sum of Rs.29.7 lakhs was shown as own resources. However, Rs.9.7 lakh was a grant for educational purposes. So, the actual resources of the Taluka were rather small about Rs.20 lakhs. The total expenditure was Rs.17.6 lakhs. There was, therefore, a saving of Rs.12 lakhs from the overall budget. This amount was put in fixed deposit. No details of the expenditure were available. The actual amounts had yet to be worked out. (Table 11b).

Taluka Panchayat II

This Taluka Panchayat had a grant of Rs.55.7 crores for various programmes which it was expected to carry out. The major item of the grant was again education, which was Rs.39.6 crore. The other items for which grants were made are for rural development, health, family planning and salaries of various functionaries, housing and animal husbandry. The expenditure was made on the items for which grants have been made.

The own resources of the Taluka Panchayat was Rs.7 lakhs. The major source of income was stamp duty (51%), land revenue (20%). Per capita grant for education (datem grant) was 14%. The expenditures were mostly on office (25%), stationery (29%) and education (35%)

As mentioned earlier, the Taluka Panchayats did not have much powers to raise their own resources. They are dependent to a large extent on stamp duty, land revenue and grants for education and stationery. Being a second level in the Panchayati Raj Institution, its role is limited and consequently the ability to create its own funds are very limited. (Table 12)

Village Panchayat I

The income of this village panchayat with a population of little over 8,000 was Rs.13,00,850. Major source of the income which formed about 1/3rd of the income was from octroi. The other major item for the income was house tax and licences.

The major items of expenditure were PHC running bill, administration (including salaries of employees - 4 Octroi collectors and 14 sanitary workers). The Panchayat had set aside Rs.90,000 for the purchase of an ambulance for which they would be getting Rs.20,000 as a matching grant from the State. The amount spent on PHC included purchase of medical equipment and building of an extra room. The JRY Fund (Rs.1.27 lakhs) from DRDA was also used for extension of the PHC.

There are three industrial complexes located in the village areas - IPCL, GSPC and Indian Oil Corporation. They had donated Rs. six lakhs for the building of the residence for the PHC doctor and an operation theatre. Some donations have been made by these industries for building a shopping complex which would provide for a regular income to the village panchayat through rent.

The demand for the water tax was Rs.54,000/-. However, the actual collection was Rs.28,000 (about 55%). The expenditure on water supply was Rs.1.17 lakhs which meant that the expenditure was almost four times the income. Even if the total tax was realised, the expenditure would still have been more than twice the amount.

A little over Rs.60,000 was spent on street lights. No light tax has been collected. The village panchayat had a saving inspite of these extra expenditure on the items mentioned above because of the income from octroi. Some of the savings have been put in fixed deposits. In fact over Rs.50,000 income accrued in 1993-94 as interest from the fixed deposit. The Village Panchayat was contemplating buying a computer (Table 13).

The village panchayat was not in favour of handing over the octroi collection to private agency which had been done in some other villages.

Village Panchayat -II

The total income of this village was Rs.27141. The figure given below indicates the amount that was to be collected and actually collected.

	Demand (Rs.)	Collected (Rs.)	(%)
House Tax	2,400	941	39
Water Tax	8,000	5,700	70
Light Tax	2,400	1,500	61

The actual expenses on light were Rs.4,600/-, almost

twice of the demand. With regard to water supply, the Panchayat was able to break even - Rs.3300/- water/electricity bill and Rs.2,400/- salary of workers.

There is saving of Rs.1,900/- because of auction of fruit trees (12,500) and grass (6,500). This income is not a regular annual income. The population of this village is 1900 (Table 14).

Village Panchayat - III

The total income of this village panchayat was Rs.1.35 lakh. House tax, water tax, land revenue, house and land rent and donation accounted for the income. A loan from HUDCO of Rs.76,319 is also shown as income which forms 56% of the total income. The expenditure on housing (providing loans) was more than the loan taken, accounting for 71% of the expenditure. In this village also the amount spent on street light and water supply was in excess of the collection (Table 15).

	Demand (Rs.)	Collected (Rs.)	(%)
House Tax	12,650	9,981	78.90
Water Tax	16,638	13,099	78.73
Light Tax	4,780	3,880	81.17

Village Panchayat - IV

Income of this village panchayat was Rs.69,541. House tax (21%) and water tax (24%) were the major items of income. The other items included electricity, land revenue, grants, auction of wood and the village panchayat cess. About 44 per cent of the income was spent on water works and 23% on street lights. The amount spent on these items was more than what was collected. 11% of income was spent for payment of salaries and wages to the staff. The amount collected in water tax was Rs.16,361/- whereas the amount spent was Rs.29,203. The electricity was provided for Rs.4255/-, whereas the expenditure was Rs.14,695/-. As there

was income from other sources, including a deposit of Rs.7000/- the village panchayat did not have a deficit budget(Table 16).

Village Panchayat V

This Village Panchayat has run into a substantial deficit. While the income was Rs.7,03,958/-, the expenditure was Rs.16,40,606/-. The major item which may have caused this deficit was the construction of the water tank which cost Rs.4.5 lakhs. It is also interesting to note that in this Village Panchayat the people's contribution was Rs.1.2 lakhs which accounted for 17% of the income. The other item which gave a substantial income was interest which is almost Rs.3 lakhs. The items of expenditure were water supply, loans, repairs of roads, drain repairs, stationery, festivals etc. The people's contribution was collected for the construction of the water tank. However, the amount spent was 4 times the amount collected (Table 17).

District II

Zilla Parishad got grants of Rs.86.9 crores under establishment and planned grants. A little more than 50% of the grant was for education (Rs.44.36 crores). Public health, ruler development, roads also received substantial grants.

The own resources were Rs.1.44 crores. Rs.28 lakhs was collected by way of education cess and Rs.2.9 lakhs came from interest. The remaining amounts were grants for specific programmes in the district.

Out of the Rs.45.36 crores received for education, about Rs.40 crores were redistributed to the Panchayat Samitis in the district. The other areas where there was substantial expenditure were food and agriculture, social welfare, irrigation, roads and bridges. Of its own

resource, the major expenditure was an administration. Small amounts were spent on food and agriculture, public health, art and culture, animal husbandry and housing. (Table 18)

Panchayat Samiti -I

The grants that accrued to this Panchayat Samiti was 8.45 crores. The major grant was for education (68 %). Medical 7 per cent, rural development 6 per cent, social welfare 4 per cent, irrigation 5 per cent were the other grants. The expenditures were on the items for which grants were received - 66 per cent being on education.

About 80 per cent of its own resources came from stamp duty of the total budget of Rs.627273. The major items of expenditure were stationery (14%), salaries (8%), vehicle

repair (13%) and public works (22%), social welfare (10%) (Table 19 a,b).

Village Panchayat I

The Village Panchayat had an income of 1.36 lakhs. The major items of income were Special Water Tax (33%), House Tax (12%), MLA Fund (44%). The expenditures were water works (33%) pipe line (10%) salaries (9%) road repairs (15%) refunds (13%) Village Panchayat had a small savings of Rs. 6000. (Table 20)

Village Panchayat II

The major income was through grant for public works (41%), Panchayat Grants (29%). The Panchayat itself collected house tax (2%), water tax (4%). The major expenditure of Rs. 45051 was on public works for which the grants were received. The other major expenditures were on salaries, water works, construction of dhobi ghat. There was a saving of about Rs. 22000. Out of a total income of Rs.1.23 lakhs. (Table 21)

Village Panchayat III

The Village Panchayat had an income of Rs. 136120. House Tax (25%), Water Tax (5%), Special Water Tax (22%) were collected by the Panchayat itself. There was a development grant of Rs. 35128 (26%). The expenditure incurred included water works (28%), street lighting (13%), development activities (33%).

Small amounts were spent on roads, sanitation, tree plantation, and public health. The Panchayat had a deficit of about Rs. 45000. (Table 22)

Panchayat Samiti II

Out of a budget of Rs.6.88 crores, the grants accounted for 90 per cent. The Panchayat Samiti also received some grants for JRY and IRDP. The grants were used for the purposes for which they were received. (Table 23 a)

Its own resources were Rs.616040. Education cess accounted for 50 per cent to the income. 21 per cent was received through taxes and 10 per cent through rents. 35 per cent of the income was spent on public works, Salaries, telephone, stationery and contingency took up 20 per cent of the income. There was a deficit of about Rs. 7000.(Table 23b)

Village Panchayat I

The income of this village was from small saving scheme grant (50%), Water Tax (20%), House Tax (5%) and grant for special scheme (10%). The expenditure were - street light (36%), water works (54%). While the total income was Rs. 3.5 lakhs the expenditure was 2.22 lakhs. (Table 24)

Village Panchayat II

The income and expenditure (93-94) of the village is given in the Table .

Income	(Rs.)	%	Expenditure	(Rs)	%
1. House Tax	6170	9.46	1. Water Works light Bill	38193	34.66
2. Water Tax	22910	35.14	2. Water Works Auction Expenses	2254	2.05
3. Special Water Tax	26400	40.50	3. Water Works Salaries	8050	7.31
4. Light Tax	9710	14.89	4. Street Light Bill	13393	12.15
5. Sanitation Tax	-	0.00	5.Dev. Expenditure from own Income	48300	43.83
Total	65190	100.00	Total	110190	100.00

Panchayat Samiti III

The Budget of the Panchayat Samiti was 5.44 crores of which 5.20 crores were received as grants. Its own funds of Rs. 397234 was less than 1 per cent of the total Budget. The grants received were spent on items which they were received. From its own sources, the major items of expenditure were administration (72%) and public works (16%). (Table 25)

Village I

the income of the village was 1.20 lakhs. The grants formed about 77 per cent of the income. The Panchayat itself had collected small amounts through House Tax, Water Tax and Street Light Tax.

The major expenditure was on JRY activities accounting for 41 per cent of the expenditure. Water works, salaries, street light and contingency of Panchayat were the other items for which funds were spent. The Village Panchayat had balance of about Rs. 5000. (Table 26)

Section 6

Rajasthan

The Panchayati Raj Institution in Rajasthan was set up in October 1959 in pursuance of the B.R. Mehta Committee recommendations. There are 31 Zilla Parishads, 237 Panchayat Samitis 9185 Village Panchayats. The Rajasthan Panchayat Act of 1994 is the operational Act at present. The Act provides for the Gram Sabha, Village Panchayat, Panchayat Samiti and the Zilla Parishad.

The Zilla Parishad, Panchayat Samiti and Village Panchayat consists of directly elected members to these tiers. There is reservation for SC, ST, Backward Classes, proportional to the population in the specified categories. Not less than 1/3rd of the total number of seats are reserved for women. There is also reservation for the offices of Sarpanch , Pradhan and Pramukh in the categories mentioned above

The Sarpanch is elected directly by the villagers. The up-Sarpanch is elected from among the elected members of the Panchayat. The Pradhan and up-Pradhan are elected from among the members of the Panchayat Samities. So, also the Pramukh and the up-Pramukh of the Zilla Parishad.

The Zilla Parishad is to meet at least once in three months and the Panchayat Samiti once in a month. The Gram Sabha is to be called twice in a year.

The MLAs and M.Ps. of the area are invitees to the Zilla Parishad and the Panchayat Samiti. The Pradhans of the Panchayat Samiti are invited to the meetings of the Zilla Parishad. 1/5 of the Sarpanches by rotation are invited to the Panchayat Samiti. The invitees have no voting powers.

Committees

Four Committees have been provided at the Panchayat Samiti level in the Act:

- (1) Administration, finances and taxation

- (2) Production programmes
- (3) Education including social education
- (4) Social services and social justice (including water supply, health, sanitation etc). The Panchayat Samiti has discretion to appoint a 5th Committee to deal with any of the sub areas of the four Committees.

The Zilla Parishad has also four Committees with jurisdiction over the subjects as mentioned in the Act for the Panchayat Samities.

Administrative set up

The Chief Executive Officer who is from the State cadre, is the head of the Zilla Parishad Administrative wing. He has a small staff - mostly in the accounts section. There is one Panchayat Officer.

At the Block level, the Vikas Adhikari (BDO) is the head. He is selected from any one of the departments. This is because there are no promotional avenues for him in the Panchayati Raj set up. After a stint of 2/3 years, he goes back to his original department. There are two education extension officers one Panchayat Extension Officer, one for Small Scale Industries and one for Cooperatives. There is also a junior engineer. The office staff consists of an accountant and some LDCs. At the village level, there is a Gram Sewak for one Panchayat

Functions

The various schedules under Section 52 of the 1994 Act lists the function of each of the tiers of the Panchayati Raj Institutions. For the Village Panchayat, there is a list of functions under 33 major headings - administration, agriculture, animal husbandry, social forestry, road, poverty alleviation, primary education, sanitation, health and family planning, social welfare etc.

There are 30 major functions listed for the Panchayat Samiti - agriculture, land improvement, minor irrigation, primary education, technical training and vocational

education, markets, social welfare, cooperatives etc. The Zilla Parishad has been assigned 19 major functions all of which overlap with the functions assigned to the Village Panchayats and the Panchayat Samities. There are many sub functions listed under each of the major heads

None of the Panchayat Raj Institution (12P, PS & VP) have staff which are adequate to perform the functions that have been assigned to them.

While the Act of 1994 was passed in April 1994, no bye laws have yet been issued. There seems to be a wait and watch approach at all the levels of the Panchayati Raj Institutions. It was expected that the powers of the Zilla Parishad would be increased with more staff being assigned to it. There has been discussions on the matter, but no orders have yet been passed

Finances

A Committee appointed in 1964 in Rajasthan had made the following recommendations:

1. Additional resources to be given by the State Government to the Panchayati Raj Institution.
2. Efforts on the part of the PRIs to raise their own resources.

These recommendations are valid even at present.

The State Government gives a grant in aid at the rate of Rs. four per capita to the Gram Panchayat (according the 1991 census). It has been suggested by the Panchayat department that this grant be raised to Rs. 10 per capita. Apart from this grant the Panchayat do not raise much resources of their own although, there are many avenues, some of which are sale of abadi plots, income from pasture land, village tanks and fish, tax on buildings, vehicles, pilgrims, commercial crops and octroi, licence for temporary construction and contract for extraction of hides and skin from dead animals.

The data gathered indicated that a large number of the Panchayats get some income from pasture land - sale of grass, fruits and forest produce. Panchayats tax collection is limited. The abadi plots are very limited. Hence, the overall financial situation is dismal. There is no machinery for collecting taxes.

Most Panchayats were allotted 15 to 25 bighas of agriculture land so that the Panchayats can get a regular income from crops raised by the development of orchards.

The Panchayats Samitis' sources of income are:

1. Cess on land revenue
2. Income from cattle bone contracts
3. Cattle fair fees
4. Agriculture farms and tractors owned by the Panchayat Samitis.

The Panchayat Samiti can levy the following taxes: education cess - from Rs. one to Rs. ten per family, tax on sale of cattle, tax on profession, trades and occupation, entertainment tax. The taxes collected are very limited.

The Zilla Parishad has no source of income. They get grants in aid for establishment expenses, pay and allowances of Pramukh. Consideration is being given as to what taxes can levied by the Zilla Parishad in view of the 1994 Act which lists a number of functions to be performed by the Zilla parishad. As of present, there are no concrete suggestions.

District I

51 per cent of the income was from per capita grant from the State in lieu of land revenue. The other major grants were for rural development (24 per cent), housing (10 per cent), education (6 per cent). The total income from the grants was Rupees 1.11 crores. The resources raised by the Zilla Parishad itself were negligible - amount only of Rs. 8.6 lakhs which formed 7 per cent of the total Zilla Parishad Budget of Rs. 1.19 crores. The income was mostly from the sale of application forms contribution from the Village Panchayats and interest on the deposits.

Out of the Rs. 29 lakhs received for rural development only, 19 lakhs were spent. The expenditure was on the items for which the grants were received. Of its own resources, 6 lakhs were spent. There was the balance of Rs. 15 lakhs. Adjustments would be made in the grants for the following year taking into account the balance. (Table 27)

Panchayat Samiti I

The total budget of the Panchayat Samiti was 1.08 crores of which 2 lakhs (2 per cent) was its own income. The major grants Rs. 65.17 lakhs (60 per cent) was for general education whereas the expenditure was Rs. 72.4 lakhs (64 per cent) - most of which was salaries of the primary school teachers. Rural development got a grant of Rs. 15 lakhs (14 per cent). All of this amount was spent on rural development. 15 per cent of the grants were from other departments (agriculture, animal husbandry, cooperation etc). These grants were spent for the purposes for which they were received.

There was a deficit of about Rs. six lakhs, mainly because of the higher expenditure on education. The Panchayat Samiti expected to get grants in the next annual budget to make up the deficit. (Table 28)

Village Panchayat I

The income of the Village Panchayat was 1.68 lakhs, about 14 per cent of which was bank deposits. 44 per cent of the expenditure (Rs. 74000) was bank deposits. Panchayat grants accounted for 14 per cent of the budget. Many grants were given for various buildings - upper primary schools (12 per cent), public building (community hall) (17 per cent), aganwadi (10%). The amounts were spent on constructions for which they were received. (Table 29)

Panchayat Samiti II

The grants for this Panchayat Samiti were Rs. 30209123.

As in other Panchayat Samities, the major grant was for education (46%). There was a special scheme grant from DRDA of Rs. 11876646 (39%) the other grants consisted of Panchayat grants, rural development, agriculture, NREP, housing, scholarship for the handicap. The expenditure was on education (52%) and special schemes (36%) In education, there was a balance of Rs. 3 lakhs and in the DRDA schemes Rs. 24.2 lakhs had not been spent. Hence, there was a balance of Rs. 41.9 lakhs.

The own resources were small, 2.74 lakhs. The income accrued from rents (55%) and bones contract (21%). The major expenditure was on houses (43%) repairs and materials (17%), sports(8%) and establishment (7%).(Table 30 a & b)

Village I

Rs. 35504 was the income of the village of which 22420 (63%) was bank deposit. Grants formed 29 per cent of the income (Rs. 10462) the total expenditure was Rs. 8790 - establishment, furniture, stationary and refunds. The remaining amount was in bank deposits. (Table 31)

Village II

Out of the income of Rs. 1.24 lakhs, the bank and other deposits accounted for Rs. 1.07 lakhs. The donation were 10 per cent (12698), seventy one per cent of the expenditure was on refunds and bank deposits were 26 per cent. The amounts spent on other items were negligible (light, sanitation, salaries etc.).(Table 32)

Village III

The income of this Village Panchayat was Rs. 15591 (73%) was grants, and 17 per cent were bank deposits. The Village Panchayat indicated an excess spending of Rs. 21995. However, it had a bank deposit of Rs. 22400. The major expenditures were on road repairs (23%), salaries and drainage and the repairs of the cremation ground.(Table 33)

Village -IV

The community centre provided an income of Rs. 30000 (66%). The grants were Rs. 10986 (23%) and bank deposits were 7 per cent.

64 per cent of the expenditure was on the community centre. 23 per cent of the income was put in bank deposits. Small amounts were spent on salaries, dharamshala and water supply. (Table 34)

Village V

The Village Panchayat had a very small income - Rs. 7602. The sale of wheat and provision of ration cards gave the Village Panchayat an income of Rs. 1970 (31%). The deposits were 54 per cent of the income.

Deposits (48%), refunds (16%) and stationery (8%) and preparation of ration cards (9%) were the major areas of expenditure. The income and the expenditure were balanced. (Table 35)

The budget of the Zilla Parishad in Rajasthan is extremely small in comparison with the Zilla Parishad of Maharashtra and Gujarat. The role of the Zilla Parishad in Rajasthan is very limited. The staff consists mostly of office staff. While in Gujarat and Maharashtra some funds were raised by them, the Zilla Parishad in Rajasthan did not raise any. The expenses of the Zilla Pramukh were paid by the State. The Panchayat Samitis depended entirely on the grants from the State - most of which was for primary education. The Village Panchayat seemed to be more interested in depositing the money in the banks rather than using the funds for development activities in the village.³

³Another district, Panchayat Samiti and a village were visited. The data were incomplete, hence analysis could not be made.

Section 7

The Finance Commission

The 73rd amendment provides for the appointment of Finance Commission to examine the situation with regard to the financial resources of the local self Government - urban and rural.

The three States studied have appointed Finance Commissions. The term of reference of Maharashtra and Gujarat are the same. The terms are largely based on the provisions made in the 73rd amendment. However, in both the States one term of reference has caused some confusion as it says that the Finance Commission are to make recommendations with regard to non-plan and non-development schemes. One approach was that as the plan schemes become non-plan over a period of time, hence the particular terms of reference need not affect the approach and recommendations of the Finance Commission. There is still some ambiguity regarding the implications of this provision. The terms of reference of the Rajasthan Finance Commission are more or less, as stated, in the 73rd amendment.

As mentioned earlier, this is the first time Finance Commission have been appointed to look at the finance resources of the Panchayati Raj Institutions. There are no precedents to fall back upon.

The Finance Commission in all the States were collecting very substantial data with regard to the financial situation of the PRIs viz. sources of income, expenditure pattern, taxes that can be levied and actually levied etc. There was, however, no clear indication how the data would be analysed and used by the Finance Commission. In one State the approach was to look at the resources required for the functions to be performed by the PRIs at the different levels and to suggest that all the required funds be transferred to the PRIs for them to manage. Measures would be suggested to ensure accountability. The

basic assumptions seems to be that the State has to provide for all the expenditures on the development schemes including their establishment. It is also assumed that the possibilities of augmenting the own resources of the PRIs is limited. One area under consideration is as to what flexibility can be given to the PRIs at the appropriate level for reappropriation of the grants to meet local felt needs. Presently the schemes are based on national plans and priorities. The possibilities of untied grants was also being looked into.

The Finance Commission are to make recommendations with regard to the principles which govern the distribution between the State and the PRIs of the taxes, duties etc collected by the State.

At present, the State decides arbitrarily as to what share of the taxes collected should be assigned to the PRIs. The taxes from which the PRIs get a share are land revenue, vehicle tax, professional tax, forest produce, stamp duty. Not all the States share all of these taxes with the PRIs nor is percentage of share common in all States.

The population is another criteria for the grants. While in some States there is a direct grant to the Village Panchayat on the basis of population, in other States the population is taken into consideration in making grants to various schemes and programmes - education, health, water supply etc.

Section 8

Summary

Three States were studied to gather information regarding the financial resources of the PRIs. The data was collected through documents, discussions with a concerned officials and field visits. Seven districts, eleven panchayat samitis and 24 villages were covered in study. The data collected included history, administrative structure, the non official structure, legislation and the financial situation at all levels.

The Zilla Parishad in Maharashtra and Gujarat are the

pivotal units. There is a strong administrative support. The CEO-DDO are from the IAS cadre. There are Deputy CEO's and DDOs, financial officers, subject matter extension officers. The Panchayat Samiti also had a large administrative set up. The BDO is from Maharashtra and Gujarat Development Service Cadre. There are a large number of extension officers and supportive staff. The major activity of the PRIs was to carry out the functions assigned to them by the State. Usually the State assigned the functions to the Zilla Parishad which then passed on some of the functions to the Panchayat Samiti and the Village Panchayat.

In Rajasthan the Panchayat Samiti was the more functional tier. The administrative set up was weak. The BDO could be from any of the department and would go back to original department after two or three years. There are five extension officers - two for education, one for panchayats, one for cooperatives and one for small scale industries including khadi. There were no subject matter extension officers (agriculture, animal husbandry etc). The Zilla Parishad had mostly office staff. The CEO was from the State cadre.

In all the States there were elected members to the Zilla Parishad, Panchayat Samiti and the Village Panchayat. The members are elected directly to all the tiers. The members of the Zilla Parishad in the area of a Panchayat Samiti are also members of the Panchayat Samiti. The office bearers in all the States were elected from among the members except for the Sarpanch who is elected directly in one of the States. The PRIs function through various Committees - 9 in Maharashtra, 7 in Gujarat at the Zilla Parishad level and 4 at the Panchayat Samiti and the Zilla Parishad level in Rajasthan.

The finances of the PRIs are by and large dependant on the grants from the State Government - establishment, purposive grants, plan schemes, agency schemes. There is a very rigid control over the grants given and the PRIs have no power for reappropriating the grants. About 3 to 5 per cent of the budget is raised by the Zilla Parishad in

Gujarat and Maharashtra. In Rajasthan all the expenses including the expenses of the Pramukh are paid for by the States. The Zilla Parishad has no source of income. The activities of the Panchayat Samiti level were all funded by the State. There was very little resources raised by them. The Village Panchayats have the power to levy taxes and hence most of them raised some resources. There is, however, a very wide variation in the incomes of the Panchayats. In majority of the cases, the funds raised are not adequate to provide the basic needs of water, light, roads and sanitation. Although, the Village Panchayats have power to levy taxes on many items, they usually collect taxes only on house, water and light. They also have income from sale of grass or fruits from the land owned by the Panchayat. The Gram Sewak in Maharashtra and Rajasthan and the Talati-cum-Mantri in Gujarat collect taxes at the village level. Substantial time is spent in collection of taxes and hence the time given to development activities by them is affected.

Section 9

Conclusions

Data Base

In both Gujarat and Maharashtra published data were available at all the three levels. The Annual Administrative Reports and the Budgets which were printed provided all the required information. In Gujarat, at the Zilla Parishad level, the data has been computerised in some of the districts and efforts are on to do the same in more Zilla Parishads and Taluka Panchayats. The information, if put together, can give an overview of the financial situation of the PRIs in the State. Rajasthan has data at the Panchayat Samiti level. The Zilla Parishad had limited information.

Finances

The Zilla Parishad and the Panchayat Samiti depended for 95 per cent or more in two States and to 100 per cent in one State on the grants from the State for their activities.

The funds are for transferred schemes. Administrative Departments continue to supervise the Zilla Parishad in the financial and technical matters. Further, the Controlling Officer of the concerned department make the necessary Budget provisions for the transferred schemes. They also monitor the expenditure of the grants thereby controlling its utilisation.

It was mentioned that about 70 to 80 per cent of the grants were spent on establishment (salaries, maintenance, transport etc). It is a problematic area as the extension officers and school teachers are essential for carrying out the programmes. Whether the salaries of such officers should be considered as a part of establishment or of development schemes is a moot point. There is need for a detail analysis of the amounts spent on establishment and the amount actually spent on development schemes per se.

The own resources constitute between 3 to 5 per cent of the total budget of Zilla Parishad in Gujarat and Maharashtra. In Rajasthan, the Zilla Parishad do not have any source of own income. The officials and the non-officials felt that there was little possibility in increasing their own resources. The Panchayat Samities (Taluka Panchayat) hardly raised any funds of their own. The functions of Zilla Parishad are to implement the programmes which are given to them by the Zilla Parishad in Gujarat and Maharashtra and by the State in Rajasthan.

The Village Panchayats raised some funds of their own as they can levy taxes. The expenditure on the items on which taxes were collected, particularly, electricity and water was often more than the income. Some villages had special advantages like octroi, location of industries, orchards or grazing land. The house tax base (rateable value) is revised every four years based on the revaluation of the houses. There is wide variation in the income of Village Panchayat in all the States. Except in a few cases, the income of the Village Panchayat is not adequate to provide basic services - water, light, sanitation, roads.

Tax Collection

The tax is collected by the Gram Sewak or the Village Development Officer in Maharashtra and Rajasthan and the Talati-cum-Mantri in Gujarat. One Gram Sewak said that he spends 80 per cent of his time on tax collection. He has little time for extension/development activities. In Gujarat, there is a Gram Sewak for a group of villages who is responsible for extension activity. The Talati-cum-Mantri is usually assigned to one village. As he is the Secretary of the Village Panchayat, he is expected to be involved in development activities as well - but he has little time for it. The question to consider here is as to whether there should be a separate person to collect - taxes may be from the revenue department. The Gram Sewak and the Village Development Officer who are trained in extension education would then have more time for extension and development activities. May be the collection will be more effective. The Talati-cum-Mantri belongs to both revenue and the panchayat cadres. Usually his promotion is in the revenue department. At the Panchayat Samiti and the Zilla Parishad level, there is no machinery to collect taxes.

District Development Fund

In Gujarat and Maharashtra, this fund is constituted by the contribution of the Village Panchayat and the Panchayat Samiti. All the three levels of the PRIs can take loans from this fund and pay back in instalments. However, there was little borrowing by the Village Panchayats or by the Panchayat Samities. One CEO said that there was more than Rs. one crore in the development fund which was not being utilised. The Village Panchayat Officials said that they do not take loans, because if they default in payment of instalments, then that amount is recovered from the grants which accrue to them. Further, the loans available were small. The rules define the amount that can be borrowed. The Village Panchayat said that the amount were too small to take up any worthwhile projects. The Panchayat Samities did not take a loan as there is no specific purposes for which they wanted funds. The interest to be paid for the borrowed

money was naturally more than the interest which was paid on the deposits.

When questioned if a Panchayati Raj Financial Corporation could be useful, it was generally felt that it would serve little purpose as none of the PRIs would take loans from it. The capacity to repay the loans at all levels was very limited.

Block Grants

There was little enthusiasm at the Zilla Parishad and Panchayat Samiti level at the suggestion of a block grant which could be used according to their discretion. The officials felt that both Zilla Parishad and the Panchayat Samiti would have problems in preparing a plan and a budget. They, however, said that at times specific needs of district of block were not taken care of in a schematic budget.

Earlier, there used to be untied grants but they seem to have dried up.

There is need to study the extent of flexibility that can be introduced in the present budgeting system as well as the possibility of reviving untied grants.

Consideration should be given for initiating training programmes to the officials and non-officials at the district level in preparing a plan and a budget for the district. This could help in the devolution of functions and funds to the district level.

Loans

In one village the Panchayat had given loans to the villages from the loans which had taken from the HUDCO. They were having great difficulty in recovering the loans. Those who had taken the loans said that as the houses under the Indira Awas Yojana were given free, they also should have the same facility. Apart from it, there was a feeling among

the people that loans from the Government were not to be repaid. Similar difficulties were experienced in many villages where loans have been given to the people.

Credit and credit management by the Panchayati Raj Institutions needs serious consideration.

Audit

BDOs in Maharashtra complained that they are subject to five audits which took up a lot of their time. In a financial year they face internal audit, local audit, State audit, Central audit and Panchayati Raj Committee audit. They have to attend 13 meetings of the various Panchayati Raj Institutions in a month. Two days per week were set aside for meeting people. The BDO was an extremely busy person in answering audit questions, attending meetings and meeting people but had little time for extension activities.

In Gujarat, TDO did not feel that audit took much of their time. As there have been no elections, the number of meetings were few. In Rajasthan, the BDO had to respond to two audits - local and Central.

Other Development Programmes in the District

The IRDP and JRY funds which came from the Centre were channelled through the DRDA. There is a Project Officer at the district level and the programmes are implemented by the functionaries of the PRIs. CEO/DDO is the Chairman of the DRDA and hence there is some coordination. The funds are not a part of the Zilla Parishad budget.

The officials did not favour the DRDA activities and budget being merged with the Zilla Parishad

The ICDS is implemented through a Project Director, supervisor and aganwadi workers. The funds come from the Centre. The Village Panchayat has a role to play in providing space for the aganwadi and collecting donation for its activities.

Other programmes operational at the district level which are not a part of the Zilla Parishad programme are

DWACRA and Assured Employment Schemes.

It would be useful to study the totality of the development programmes that are operational at the district level. Such study would give information on the total expenditure on the development activities at the district level.

Implications for the Finance Commission

The suggested implications for the State Finance Commissions are based on the data presented and the terms of reference of the State Finance Commissions which are similar both in Maharashtra and Gujarat. The terms of reference for the Rajasthan Finance Commission is the same as that mentioned in the 73rd amendment.

The taxes from which the State makes a contribution to the PRIs are land revenue, stamp duty, forest, vehicle taxes, and provisional taxes.

There has been an increase in the cess levy by the Zilla Parishad on land revenue both in both in Maharashtra and Gujarat (500 paise per rupee in Maharashtra and 300 paise in Gujarat). Hence, there would be an increase in the revenue, but it would not make substantial change in its own resources.

One per cent of the stamp duty collected in a particular district is paid to the Zilla Parishad in Maharashtra while it is 15 per cent in the Gujarat. There is scope for increasing stamp duty grant to the Zilla Parishads in Maharashtra and Gujarat. In Rajasthan, the Zilla Parishad do not get any share of the taxes.

Seven per cent of the income from the forest produce in a district is paid to the Zilla Parishad by the Maharashtra State while it is two per cent in Gujarat. In both States the grant can be increased.

No share of sales tax is given to the PRIs. Some part, collected within the district, could be given to Zilla Parishad.

In Maharashtra, the State Government pays a fixed

amount to Zilla Parishad from the motor vehicle tax collected in the district. There are no such payment in Gujarat. The grant for education and health are based on the population in Maharashtra and Gujarat. In Rajasthan a per capita grant of Rs. 4 is made to the Village Panchayat. There are grants for backward areas "equalisation" grant to provide more facilities to the backward areas (infrastructure, education, health etc) in Gujarat and Maharashtra. The utilisation and the adequacy of such grant needs to be studied so as to make appropriate recommendations.

As indicated earlier, the local resources of the Zilla Parishad is between 3 to 5 per cent of the total Budget in Gujarat and Maharashtra. The amounts are very negligible in Rajasthan. The Block or Taluka has hardly any income of its own. The Village Panchayats when they have assets (land, orchards and octroi) are able to raise some income. The amount collected on water, electricity charges are more often than not inadequate to meet the expenditure on these items. A more efficient collection of taxes at the village level is necessary.

At all the levels, the potential sources for income are development of property (shopping complexes, land leases to industries or companies). Where industries exist, a cess on the taxes paid to the State can be levied by the Zilla Parishad. Auction of fruits and grass at times provided income to some of the Village Panchayats. The other sources from which the Panchayati Raj Institutions can get revenues are minerals (royalties or fees), dairy cooperatives, sugar factories, cotton mills in the areas where they are located. Given the present pattern of the resources of the PRIs it would be difficult to assume that they can become self sufficient to perform the functions assigned to them.

There is need for further study regarding the possible potential source for augmenting income of the Panchayati Ra Institutions. There is need for a clearer delineation geographical areas between the three-tiers so as to ascertain what particular income should accrue to a specific tier.

As the Zilla Parishad and the Panchayat Samities are dependent on the grants made by the State Governments, there are no debts. The grants not utilised are surrendered to the State.

Capacity to borrow at all the three levels is constrained by the capacity to repay the amount borrowed. Except in the case of Village Panchayat where they have a good income due to some special advantages like octroi, orchards etc. But such villages are few. It may also be pointed out that there are no sources from which money can be borrowed except may be for housing from HUDCO. The Village Panchayats who had borrowed funds for providing housing loans to the villagers are experiencing great difficulty in recovering the loans from the villagers for repayment.

If Village Panchayat and Zilla Parishads here unspent funds they are usually put in fixed deposits including district development fund. The possibilities of productive investments of these funds can be considered. However, as of present there are restrictions in the Act as to where Zilla Parishad can invest, usually in Government securities.

The State Government does not provide grants for the maintenance of schools, PHC buildings etc. Often these buildings are in dilapidated conditions. There is need for the State to consider provision of maintenance grants for these buildings.

In some of the Village Panchayats in Gujarat the donations* from individuals make a substantial contribution for various activities like schools, health centres, wells, roads etc. It was suggested that if the donations for the developmental activities of Village Panchayat are exempted from the income tax a large number of villagers would come forward for to provide funds for the development of the village.

* Donations were not very evident in Maharashtra or Rajasthan.

Section 10

Some broader issue

Local self-government as has been mentioned in the introduction is the basis for the effective functioning of democracy. The local self-government could be evaluated by three criteria which are necessary conditions for effective performance by the local self-government.

- (1) Planning at the local level.
- (2) Mobilisation of adequate resources.
- (3) Peoples' participation.

The study indicates that judged by the criteria the PRIs have a long way to go.

At the district level it was said that the Zilla Parishad had no capacity to plan as they lacked technical competence. There was an ambivalent feeling when the possibility of a block grant was mentioned. Both officials and non-officials felt that the Zilla Parishad would find it difficult if not impossible to plan a programme, let alone raising the necessary financial resources. The grants given to the Zilla Parishad are schematic. The schemes are decided upon either at the Centre or the State level. The funds that should be provided for a scheme is also decided by the controlling officer at the State level. There are District Planning Committees as a result of a suggestion by the Planning Commission but they have no authority to reappropriate the funds. As an agency the Zilla Parishad only implements programmes assigned to it. The Panchayat Samitis are sub-agents of the Zilla Parishad. There was little indication of any effort at planning at the block level. The situations was no different at the village level.

In two States the Zilla Parishad raised between 3 to 5% of their own resources. Most of it was grants from the State in lieu of land revenue and special other taxes collected in the district. There were few enterprises undertaken by the Zilla Parishad to augment its resources.

There are restrictions in regard to the way in which the Zilla Parishad can utilise its own resources. In one State, the Zilla Parishad is mostly concerned with the redistributing educational and Panchayat grants to the Panchayat Samiti and the village panchayat. There was little effort at raising funds at the Panchayat Samite level. Where it was done the amounts were very small.

The Village Panchayats did collect some taxes but in most cases the income was inadequate to provide for the basic needs - water, light, sanitation, roads. A few villages had special advantages like octroi, education by industries located in area or royalties from mineral or sand etc. These were exceptional and hence do not affect the overall picture of poor resources at the village panchayat level.

The Amendment Act shows that the financial autonomy of the Panchayats hangs on a single thread of their own resources from taxes, duties, tolls and fees authorised by the State Legislature to be levied, collected and appropriated by them. The taxes, duties, tolls and levies collected by the State Government which may be assigned to the Panchayats are contemplated to be done so with conditions and limits regarding their usages. Thus the scope of the PRIs to function as units of self-government is extremely circumscribed.

If planning at the local level is to be meaningful the local self-government should be able to not only make their own decision but also mobilise their own resources or have grants which they can use without too many restrictions. Neither of the situations obtains at present.

The local self-governments are expected to be able to evoke and promote peoples' participation. The PRIs came into being as one of the major criticisms of the Community Development Programme was that it did not evoke sufficient peoples' participation. Peoples' participation is difficult to define as there are many levels of participation - from accepting a programme to being decision makers. Usually the decision making at the local level is emphasised. As the people elected to the different

tiers of the PRIs or people's representatives, their decisions could be considered as peoples' decisions, however the areas in which they can make decision is limited. There is provision for Gram Sabha where the Panchayats are to present their programmes and accounts. In all the States it was said that the Gram Sabha meetings were poorly attended and people did not take much interest.

The programmes being schematic (even JRY and IRDP) a dependency syndrome has developed. Consequently people want every thing to be done by the Government. Even if the Gram Sabha has ideas of what activities should be undertaken, there is the problem is of resources and leadership. It would be difficult to say that the PRIs have enthused peoples' participation.

The question to be considered as to what level would be most viable unit for local self-government to become autonomous and to perform the functions that are expected of it. Even at the district level questions were raised as to whether there was technical and administrative capacity for planning and budgeting. The organisational set up was also not considered adequate to coordinate and implement the programmes. These difficulties arise as the PRIs act more as agencies rather than autonomous units of local self-government. While autonomy in the immediate future may be difficult, the need is for an effort to move from PRIs being agents to being partners in the development process. If this approach is adopted then the most functional level would be the district. There is greater potential at the district level for developing skills of planning, budgeting, implementing and monitoring development programmes. There will be need to be more devolution of powers to the Zilla Parishad to plan as well as in the utilisation of the grants.

Rural development is a complex phenomena and difficult to define in precise terms. It connotes the overall development of rural areas - productivity, employment, infrastructure, social services and peoples' initiative. The rural development is thus multi-dimensional and a wholestic view of rural development needs to be taken. The

PRIs were to be the major instruments of rural development.

There is great ambiguity as to what constitutes rural development. There have been many shifts in the approaches to rural development. Promoting self-help and enabling people to solve their own problems within the context of the community was an earlier concept. This idea seems now to be more in the background. Increased production (IADP, IAAP) at one stage was considered as the basis of rural development. The PRIs came into being as it was considered that sufficient peoples' participation was not forthcoming. There was also the concern for meeting the needs of specific groups areas and DPAP, hill and desert programme, MFAL and SFDA. At the global level also there have been changes in the approach to develop from GNP, employment to providing for basic needs and the development of human development index.

There is often reference to integrated rural development. In the early days of community development, the concept was operational through a programme in which various sectors operated at the block. It is difficult to accept that IRDP presents an integrated approach as it is only one activity in rural development. If the PRIs are to be effective instruments of rural development there is need for meaningful and operational definition. The present approach tends to be "being all things to all men" (and women). In a sense may be this is what is necessary. The objective has to be made operational and specific programmes developed so that the needs of the people are met. The PRIs only perform agency function schematic approach which tends to be sectoral does not add up to provide an over view of rural development. In one State, there were no technical officers either at the district level or the Panchayat Samiti level.

In one State, 80% of the Panchayat Samiti budget is allotted to primary education, mostly salaries of school teachers. In the other two States it was more than 50%. The major functions of the Panchayat Samitis seems to be supervising primary education. While there is no denying of the importance of primary education the question is as to

whether an organisation set up for development of the rural people, should be spending most of its time on primary education. Primary education by itself can not be equated with rural development.

To add to the confusion there are many streams of activities which while related rural development are outside the purview of the PRIs - IRDP, JRY, AES, ICDS. The problem is further confounded by the fact that most of these schemes are operated through the functionaries of the Panchayat Samitis and the village Panchayats. The role of the PRIs from the view point of the totality of rural development programmes needs further consideration.

The administrative set up is also a difficult area. If the local self-governments are to make their plans and implement them the administration should be under its control. The recruitment and appointment and the payment of the salaries is done by the State. The technical officers at the block level are supervised by the technical officers at the district level thereby diluting the role of the BDO. In the early days, the BDOS had full control over all the extension officers and he was considered the team leader. There was some unity of command. The debate regarding the centralised and vertical administration vs the decentralised horizontal administration is an old one. There is no resolution and hence the administration tends to be mixed up. Considering the functions that have been assigned in the Act the administrative organisation is inadequate to implement them. In one State there are no technical officers either at the district or the block level. The other States it was said that there was need for more staff. The village level worker is involved both in tax collection and development activities. The development programmes tend to get neglected. There is need for a clear analysis of the staff required for the functions that have been assigned to the PRIs.

If PRIs are to be effective there is need for a greater delegation of powers in planning, mobilisation of resources and adequate administrative set up over which it has greater control. There is also need to clearly state

what objectives are to be achieved in rural development.
Such an approach could provide for a more integrated
approach to rural development.

Table 1a

Own Income of Zilla Parishad in District I (1992-93)

Income	(Rs)	%
I Tax		
1) Tax and Fees	248176	0.63
II Cess		
2) Local Cess	17159861	43.31
3) Local Tax	5389391	13.60
III Grants		
4) (Govt grants received under Maharashtra Z.P. & P.S. Act 1961)	5087407	12.64
(a) Other govt grants	-	-
IV. (Revenue from other sources		
5) Interest	5324002	13.44
6) Police	-	-
7) Education	2792874	7.05
8) Medicine (Indian)	2501	0.01
Public Health	700	0.00
10) Agriculture	24779	0.06
11) Animal Husbandary	26232	0.07
12) Cottage Industries	-	-
13) Public Works	2650817	6.69
14) Pensions	-	-
15) Miscellaneous	909485	2.30
Total Revenue Income	39617305	100.00

Note : In all the Tables actuals and percentages has been given.

Table 1b

Expenditure Own funds of Zilla Parishad in District I (1992-93)

Expenditure	(Rs)	%
1) On President, Vice-President and Members	767561	1.63
2) General Administration	1612483	3.43
3) Education	4132404	8.80
4) Land and Building	20112245	42.84
5) Irrigation	2208068	4.70
6) Medicine(Indian)	2208068	4.70
7) Ayurvedic	-	-
8) Public Health	2131343	4.54
9) Public Health & Eng.	-	-
10) Interest	-	-
11) Agriculture	1589182	3.38
12) Animal Husbandry	927822	1.98
13) Forestry	-	-
14) Social Welfare	3613671	7.70
15) Community Development	264258	0.56
16) Pensions	-	-
17) Miscellaneous	7198466	15.33
Total Revenue Expenditure	46947849	100.00

Table 2

Own Income and Expenditure of Panchayat Samiti I of District I (1993-94)

Income	(Rs)	%	Expenditure	(Rs)	%
I. 50% Share from Land Revenue					
Opening Balance	384061	48.29	1. Roads and C.D. Works	152200	20.55
Grants under Land Revenue	365336	45.94	2. Construction of Ponds	-	-
Other Receipts	25893	3.26	3. Water Supply	14000	1.89
Liabilities	10000	1.26	4. Public Health	30000	4.05
Refund	10000	1.26	5. Agriculture and Archords	68000	9.18
			6. Welfare Scheme	112500	15.19
			7. P.S.Office	30000	4.05
			8. Education	300000	40.50
			9. Cultivators	-	-
			10. Women and Childwefare	5000	0.68
			11. Incentive	-	-
			12. Miscellaneous	9000	1.22
			13. Liabilities	10000	1.35
			14. Refind	10000	1.35
Total	795290	100.00	Total	740700	100.00
II. Small Saving Incentive Grant 1993-94 1994-95(est.)					
Opening Balance	179481	740	1. Construction of School	199950	50000
Grants	-	50000	2. Public Latrine	-	-
Other receipt	13737	-	3. PHC Building	-	-
Liabilities	-	-	4. Liabilities	-	-
Refunds	7480	-	5. Refunds	-	-
			6. Closing Balance	748	748
Total	200698	50740	Total	200698	50748

Table 3

Own Income and Expenditure of Panchayat Samiti - II of District I (1993-94)

Income	(Rs)		Expenditure	(Rs)	%
I. 50% Share from Land Revenue					
Opening Balance	327364	47.49	1. Roads and C.D. Works	247500	35.43
Grants under Land Revenue	300000	43.52	2. Construction of Ponds	30000	4.29
Other Receipts	62000	8.99	3. Water Supply	-	-
Liabilities	-	-	4. Public Health	35000	5.01
Refund	-	-	5. Agriculture and Archords	-	-
			6. Welfare Scheme	45000	6.44
			7. P.S.Office	110000	15.75
			8. Education	189000	27.05
			9. Cultivators	-	-
			10. Women and Childwefare	-	-
			11. Incentive	22000	3.15
			12. Miscellaneous	20080	2.87
			13. Liabilities	-	-
			14. Refund	-	-
Total	689364	100.00	Total	698580	100.00
ii. Small Saving Incentive Grant					
	1993-94	1994-95(BE)		1993-94	1994-95(BE)
Opening Balance	11200	391	1. Construction of School	140297	53000
Grants	-	50000	2. Public Latrine	-	-
Other receipt	26688	4000	3. PHC Building	-	-
Liabilities	-	-	4. Liabilities	-	-
Refunds	-	2000	5. Refunds	-	2000
			6. Closing Balance	391	1391
Total	37888	56391	Total	140688	56391

Table 4

Income and Expenditure of Village Panchayat -I of District I (1993-94)

Income	(Rs)	%	Expenditure	(Rs)	%
1. House Tax	1141662.00	65.89	1. Pay & Allowances	253600.00	16.49
2. Sanitation Tax	31767.75	1.83	2. Provident Fund	8544.00	0.56
3. Light Tax	31801.75	1.84	3. Bonus	17084.00	1.11
4. Gen. Water Tax	60088.50	3.47	4. Uniform	2050.00	0.13
5. Spl. Water Tax	170556.50	9.84	5. Office exp.	13739.25	0.89
	53461.00	3.09	6. Light exp.	72829.20	4.73
7. Deposits(pipe Connect.	61000.00	3.52	7. Travelling	9500.00	0.62
8. kondwara	118.00	0.01	8. Reading room	1263.40	0.08
9. Stamp Duty	53866.00	3.11	9. Water supply	176549.50	11.48
10. Local Fund	-	0.00	10. Health	68483.00	4.45
11. Kirkol	12512.60	0.72	11. Dead Stock	1333.00	0.09
12. Advances	5500.00	0.32	12. Roads	89381.80	5.81
13. others	769.00	0.04	13. Road repairs	22280.00	1.45
14. Provident fund	8544.00	0.49	14. Telephone bill	3870.00	0.25
15. Loan Deposit	3600.00	0.21	15. Liabilities	41764.00	2.71
16. Profession Tax	3120.00	0.18	16. Cheque	10413.50	0.68
17	36.00	0.00	17. House tax exp.	3190.00	0.21
18. Rent from Schools	65736.00	3.79	18. 15% kirti	207948.00	13.52
19.	10413.50	0.60	19. T.V.	400.00	0.03
20. Telephone bill	88.00	0.01	20. Drainage	339346.98	22.06
21. Recovery	13353.60	0.77	21. Village Debt	90000.00	5.85
22. Well	305.00	0.02	22.	6760.00	0.44
23. Sale of Scraps	855.00	0.05	23. 5% village fund	62996.00	4.10
24. Copying fee	9.00	0.00	24. Pipe deposits	1000.00	0.07
25. Audit recovery	9.00	0.00	25. Cheque	15.00	0.00
26. Pipe Connection fine	1000.00	0.06	26. Cultural prog.	11000.00	0.72
27. Interst from Postoffi	2374.30	0.14	27. Education	7997.60	0.52
28. Photo charge	26.00	0.00	28. Donation for	15000.00	0.98
			29. Opening ceremony	12889.00	0.84
			30. Sanitation	5000.00	0.33
			31. Jawahar R Y	25000.00	1.63
			32. Rents	1200.00	0.08
Total Income	1732572.50	100.00		1538338.23	100.00

Table 5

Income and Expenditure of Village Panchayat - II of District I (1993-94)

Income	(RS)	%	Expenditure	(RS)	%
1. House Tax	12129.00	12.90	1. Water Supply	32000.00	38.46
2. Water Tax	40000.00	42.54	2. Light	12000.00	14.42
3. Light Tax	8200.00	8.72	3. Wages & Salaries	20000.00	24.04
4. Sanitation Tax	4800.00	5.10	4. Contingency	5000.00	6.01
5. L R Cess	10900.00	11.59	5. Welfare SC	6000.00	7.21
6. Rent	18000.00	19.14	6. 5% contribution	2700.00	3.25
			7. Anganwadi	2000.00	2.40
			8. Building Maintenance	3500.00	4.21
Total	94029.00	100.00	Total	83200.00	100.00

Table 6a

Income of Zilla Parishad of District - II (1992-93)

Income	(Rs)	%
I Tax		
1) Tax and Fees	576764	3.33
II Cess		
2) Local Cess	2787264	16.07
3) Local Tax	289196	1.67
III Grants		
4) (Govt grants received under Maharashtra Z.P. & P.S. Act 1961)	492896	2.84
(a) Other govt grants	5928912	34.19
IV. (Revenue from other sources		
5) Interest	1859690	10.72
6) Police	912	0.01
7) Education	6088	0.04
8) Medicine (Indian)	349306	2.01
9) Public Health	141474	0.82
10) Agriculture	50299	0.29
11) Animal Husbandary	6403	0.04
12) Cottage Industries	-	0.00
13) Public Works	2981223	17.19
14) Pensions	129610	0.75
15) Miscellaneous	1942000	11.20
Total Revenue Income	17342117	100.00

Table 6b

Expenditure of Own funds Zilla Parishad of District II (1992-93)

Expenditure	(Rs)	%
1) On President, Vice-President and Members	1481510	10.84
2) General Administration	465537	3.41
3) Education	365932	2.68
4) Land and Building	1345532	9.85
5) Irrigation	1417176	10.37
6) Medicine(Indian)	-	0.00
7) Ayurvedic	-	0.00
8) Public Health	178676	1.31
9) Public Health & Eng.	1753494	12.83
10) Interest	-	0.00
11) Agriculture	410741	3.01
12) Animal Husbandry	42122	0.31
13) Forestry	2084689	15.26
14) Social Welfare	482002	3.53
15) Community Development	68000	0.50
16) Pensions	-	0.00
17) Miscellaneous	3566942	26.11
Total Revenue Expenditure	13662353	100.00

Table 7a

Income from Grant and Own Resources of Zilla Parishad of District - III (1993-94)
(1993-94)

(Rs lakh)

Income	Own funds	%	Govt. Grant	%	Total	%
I Tax						
1) Tax and Fees	0.06	0.05			0.06	0.00
II Cess						
2) Local Cess	82.28	72.14			82.28	1.99
3) Local Tax	1.15	1.01			1.15	0.03
III Grants						
4) (Govt grants received under Maharashtra Z.P. & P.S. Act 1961)	1.89	1.66	4009.05	99.94	4010.94	97.22
(a) Other govt grants						
IV. (Revenue from other sources						
5) Interest	0.51	0.45	-		0.51	0.01
6) Police	-		-		1.39	0.03
7) Education	0.02	0.02	2.01	0.05	2.03	0.05
8) Medicine (Indian)	-	0	0.05	0	0.05	0.00
9) Public Health	-	0	0.31	0.01	0.31	0.01
10) Agriculture	-	0	0.03	0	0.03	0
11) Animal Husbandary	-	0	-	0	-	0
12) Cottage Industries	-	0	-	0	-	0
13) Public Works	3.46	3.03	0.13	0	3.59	0.09
14) Pensions	-	0	-	0	-	0
15) Miscellaneous	23.29	20.42	0.06	0	23.35	0.57
Total Revenue Income	114.05	100	4011.64	100	4125.69	100

Table 7b

Expenditure of Grants and Own Fund of Zilla Parishad of District - III (1993-94)
(Rs lakh)

Expenditure	Own Fund	%	Govt.grants	%	Total	%
1) On President, Vice-President and Members	7.94	5.70	-	0.00	7.94	0.19
2) General Administration	7.41	5.32	338.54	8.44	345.95	8.34
3) Education	15.29	10.98	1962.08	48.92	1977.37	47.65
4) Land and Building	11.17	8.02	496.66	12.38	507.83	12.24
5) Irrigation	6.71	4.82	371.16	9.25	377.87	9.11
6) Medicine (Indian)	-	0.00	6.81	0.17	6.81	0.16
7) Ayurvedic	-	0.00	7.68	0.19	7.68	0.19
8) Public Health	11.16	8.01	351.87	8.77	363.03	8.75
9) Public Health & Eng.	9.13	6.55	131.47	3.28	140.6	3.39
10) Interest	-	0.00	-	0.00	0	0.00
11) Agriculture	4.72	3.39	82.3	2.05	87.02	2.10
12) Animal Husbandry	1.24	0.89	49.37	1.23	50.61	1.22
13) Forestry	-	0.00	-	0.00	0	0.00
14) Social Welfare	23.1	16.58	31.00	0.77	54.1	1.30
15) Community Development	-	0.00	113.64	2.83	113.64	2.74
16) Pensions	-	0.00	56.17	1.40	56.17	1.35
17) Miscellaneous	41.42	29.74	11.86	0.30	53.28	1.28
Total Revenue Expenditure	139.29	100.00	4010.61	100.00	4149.9	100.00

Table 8

Income and Expenditure of Village Panchayat - I of District III (1992-93)

Income	(Rs)	%	Expenditure	(Rs)	%
1. House Tax	9889	6.14	1. Pay & Allowances	14450	8.82
2. Light Tax	5478	3.40	2. Wages Water supply	14630	8.93
3. Banks	11778	7.32	3. Peon	362	0.22
4. Fees	3412	2.12	4. Establishment	5473.5	3.34
5. Other Tax	629	0.39	5. Repairs for water supply	19278.9	11.77
6. Profession Tax	2750	1.71	6. Uniform	1015	0.62
7. General Water Tax	3614	2.25	7. Road Repairs	7300	4.46
8. Spl. Water Tax	35701	22.18	8. Sweepers	29350	17.91
9. Market Fee	27326	16.98	9. Drainage cont.	26700	16.29
10. Application fee	538	0.33	10. Build.Repairs	3001	1.83
11. Public Place fee	35684	22.17	11. Electricity	22677.5	13.84
12. Gutter fee	270	0.17	12. Diwali exp.	1600	0.98
13. Grazing land fee	1095	0.68	13. Refund	445	0.27
14. Birth Certificate fee	446	0.28	14. Bleaching powder	4010	2.45
15. Govt. Grant	16000	9.94	15. Family welfare	6200	3.78
16. Other Grant	1107	0.69	16. Pub.health	5360	3.27
17. Cattle pond fine	69	0.04	17. Literacy	1210	0.74
18. Fund deposit	410	0.25	18. Agriculture	360	0.22
19. Fine on crime	2794	1.74	19. Telephone bill	435	0.27
20. Construction	525	0.33			
21. Telephone bill	20	0.01			
22. Fees	50	0.03			
23. Betterment	1000	0.62			
24. Miscellaneous	392	0.24			
Total Income	160977	100.00	Total expenditure	163857.9	100.00

Table 9

Income and Expenditure of Village Panchayat - II of District III (1993-94)

Income	(Rs)	%	Expenditure	(Rs)	%
1. Admission fee	4140	1.42	1. Pay & Allowances	20450	5.78
2. Rents	7407	2.54	2. Water Supply	15000	4.24
3. Grants	2006	0.69	3. Repairs Water Supply	13400	3.79
4. Deposits	18000	6.16	4. Roads	49750	14.07
5. House + Water Tax	11523	3.95	5. Street Light	18725	5.30
6. Profession Tax	626	0.21	6. Miscellaneous	370	0.10
7. Fees	303	0.10	7. Wages	7575	2.14
8. Audit recovery	930	0.32	8. Other exp.	4723	1.34
9. Market fee	59500	20.37	9. Literacy	590	0.17
10. Cattle pond	10	0.00	10. Bleaching powder	900	0.25
11. Other Grants	12602	4.32	11. Refund of loan	186643	52.79
12. Loan	175000	59.92	12. Cattle pond exp.	900	0.25
			13. Repairs	12600	3.56
			14. Refund deposit	4000	1.13
			15. Others	900	0.25
			16. Drainage	17000	4.81
Total Income	292047	100.00	Total Expenditure	353526	100.00

Table 10a

Income from Grants in Zilla Panchayat of District - I (1993-94)

(Rs lakh)

Budget Head	Grants	%	Expenditure	%	G-E
1. Distt. Admn	12.19	0.18	32.92	0.49	-20.73
2. P.W.D.	33.62	0.49	50.64	0.76	-17.02
3. Education	3821.63	55.20	2994.41	44.91	827.22
4. Arts & Culture	14.77	0.21	13.19	0.20	1.58
5. Health	452.08	6.53	435.37	6.53	16.71
6. Malaria	109.91	1.59	145.65	2.18	-35.74
7. Family Planning	300.04	4.33	307.22	4.61	-7.18
8. Housing(2216)	251.20	3.63	255.75	3.84	-4.55
9. Housing(2225)	61.94	0.89	61.52	0.92	0.42
10. Social Welfare	375.60	5.43	263.50	3.95	112.1
11. Social Security	-1.90	-0.03	0.01	0.00	-1.91
12. Scarcity(2245)	30.37	0.44	8.92	0.13	21.45
13. Agriculture	179.52	2.59	192.00	2.88	-12.48
14. Animal Husbandry	47.69	0.69	66.01	0.99	-18.32
15. Dairy Development	1.97	0.03	1.95	0.03	0.02
16. Co-operative	0.74	0.01	0.75	0.01	-0.01
17. ICDS	236.65	3.42	221.14	3.32	15.51
18. Spl. Rural Dev.	152.17	2.20	260.24	3.90	-108.07
19. Other Rural Dev.	530.80	7.67	517.49	7.76	13.31
20. Small Irrigation (Plan)	87.09	1.26	66.83	1.00	20.26
21. Small Irrigation (Non-Plan)	116.79	1.69	122.73	1.84	-5.94
22. Small Industry	0.54	0.01	0.52	0.01	0.02
23. Roads & Bridge(Plan)	50.17	0.72	185.36	2.78	-135.19
24. Roads & Bridge(Non-Plan)	49.06	0.71	455.86	6.84	-406.8
25. Census	7.33	0.11	7.41	0.11	-0.08
26. Others Gen. & Eco.	0.89	0.01	0.79	0.01	0.1
Total	6922.86	100.00	6668.18	100.00	254.68

Table 10b

Own Income of Zilla Panchayat - I
Of District I (1993-94)

Receipts	(Rs)	%
Local Fund cess	13606000	50.09
Octroi Surcharge	1060991	3.91
Stamp Duty	2654824	9.77
Education	14925	0.05
Agriculture	984655	3.62
Miscellaneous	942316	3.47
PWD Div. 1 & 2	9529361	35.08
Land Rev.	113426	0.42
L.R.Grants (as 195)	-2057350	-7.57
Irrigation	316042	1.16
Total	27165190	100.00

Expenditure of Own Funds of Zilla Panchayat - I
Of District I (1993-94)

Expenditure	(Rs)	%
1.T.A. to members	118755	0.37
2.Panchayat Establi	2150948	6.66
3.Contingency	275480	0.85
4.Nidhi Expenditure	97509	0.30
5.Education	749961	2.32
6.Health	309093	0.96
7.Agriculture	1588424	4.92
8.Statistics	338870	1.05
9.Animal Husbandry	149988	0.46
10.Social Welfare	45806	0.14
11.PWD Div.1	22659907	70.19
12.PWD.Div.2	262709	0.81
13.Irrigation	1992524	6.17
14.Co-operative	160960	0.50
15.Development & Pa	1181500	3.66
16.Misc.(CM fund)	200000	0.62
Total	32282434	100.00

Table 11a

Income and Expenditure from Grants of Taluka Panchayat - I of District I (1993-94)
(Rs)

Income	Grant	%	Expenditure	%
1. Education	51853734	70.32	44863677	65.18
2. Health	4866980	6.60	5381178	7.82
3. Malaria	82700	0.11	1581582	2.30
4. Family Planning	3431500	4.65	3301278	4.80
5. Talati-cum-Mantri Grant	2775000	3.76	3238299	4.70
6. Kotwals	424000	0.58	602033	0.87
7. Encroachment	63500	0.09	90589	0.13
8. Strengthening block Agencies	58400	0.08	108970	0.16
9. Supervisory Staff	98000	0.13	94513	0.14
10. BNBS Grant	1438000	1.95	1324739	1.92
11. Dist. Admn.	230000	0.31	236994	0.34
12. Agriculture	20030	0.03	19767	0.03
13. Irrigation facilities	7000	0.01	7000	0.01
14. Animal Husbandry	366790	0.50	523889	0.76
15. Other Rural Dev. Prog.	91420	0.12	72654	0.11
16. Social Welfare	-	0.00	209716	0.30
17. Housing	4380644	5.94	4784153	6.95
18. Spl. Comp. to S.C.	106000	0.14	-	0.00
19. Nutrition	200000	0.27	205193	0.30
20. Natural Calamities	19080	0.03	24759	0.04
21. Social Security (prohibition)	375	0.00	-	0.00
22. Project. Adm. C. Udepur grant	139000	0.19	155531	0.23
23. Energy	3000	0.00	-	0.00
24. Spl. Ru. Dev. Prog. 15%	1493076	2.02	1082414	1.57
25. Spl. Ru. Dev. Prog. 5%	150897	0.20	244408	0.36
26. HUDCO Loan	600000	0.81	-	0.00
27. Bank Loan	-	0.00	-	0.00
28. Small Saving	837996	1.14	678804	0.99
Total	73737122	100.00	68832140	100.00

Table 11b

Income and Expenditure of Own sources of Taluka Panchayat - I of District I(1993-94)
(Rs)

Head	Income	%	Expenditure	%
1. Stamp duty	775508.00	26.12		
2. Uniform grant	46615.00	1.57		
3. Stationary grant	60000.00	2.02		
4. Land Revenue grant 92-93	360940.00	12.16		
5. Land Revenue grant 93-94	361075.00	12.16	1760216.00	
6. Education	842483.06	28.38	(Details not available)	
7. Education Local fund cess	17000.00	0.57		
8. Educational Detam	126000.00	4.24		
9. Interest	76985.65	2.59		
10. Miscellaneous	301950.10	10.17		
Total	2968556.81	100.00	1760216.00	

Table 12a

Income and Expenditure of Grants of Taluka Panchyat - II of District I
(1993-94)

(Rs)

Budget Head	Grants	%	Expenditure	%
1. Education Non-plan	3959265	19.73	34593027	65.97
2. Education - plan	137000	0.68	197796	0.38
3. Dist. Admn.	150000	0.75	182794	0.35
4. Talati-cum-Mantri	2350000	11.71	2540328	4.84
5. Kotwals	75000	0.37	693543	1.32
6. Supervisory Staff	91000	0.45	87125	0.17
7. Encroachment	71500	0.36	71165	0.14
8. Animal Husbandry	297900	1.48	404199	0.77
9. Agriculture	26370	0.13	25359	0.05
10. Social Security	375	0.00	-	0.00
11. Housing	2759000	13.75	3137340	5.98
12. I.C.D.S.	200000	1.00	212107	0.40
13. Natural Calamities	120600	0.60	224625	0.43
14. BNES	1250000	6.23	1058727	2.02
15. Block Level Agencies	47600	0.24	63008	0.12
16. Spl. Rural Dev.	1441053	7.18	1289139	2.46
17. Spl. Rural Dev.	84170	0.42	157939	0.30
18. Housing Energy Dev.	1000	0.00	-	0.00
19. Other Rural Dev.	30000	0.15	-	0.00
20. Housing Dist. plan	143200	0.71	99200	0.19
21. Malaria	1074000	5.35	1805237	3.44
22. Health	2168800	10.81	2232363	4.26
23. Family Planning	3020540	15.05	2762429	5.27
24. Saving	570880	2.84	596336	1.14
Total	20069253	100.00	52433786	100.00

Table 12b

Income from Own Sources of Taluka Panchayat - II
of District I (1993-94)

Income	(Rs)	%
1. Stamp Duty	357882	50.92
2. Land Revenue	142698	20.30
3. Stationary Grant	60000	8.54
4. Dress/washing Grant	5611	0.80
5. Local Fund Cess	15000	2.13
6. Small Farmer L.R.Gra	9452	1.34
7. Professional Tax.	14440	2.05
8. Miscellaneous Income	-	0.00
9. Detam Grant	97700	13.90
Total	702783	100.00

Expenditure	(Rs)	%
1. Office Contingecy	81559	25.05
2. Stationary/Furniture	94292	28.97
3. Postal Stamp	10000	3.07
4. Vehical Repairing/Pe	14728	4.52
5. Dress/washing	7936	2.44
6. President/Member Tra	1154	0.35
7. Health	172	0.05
8. Social Welfare	600	0.18
9. Construction/Vehical	233	0.07
10. Nutritution	2399	0.74
11. Detam	112451	34.54
Total	325524	100.00

Table 13

Income and Expenditure of Village Panchayat - I of District I (1993-94)

Income	(Rs)	%	Expenditure	(Rs)	%
1. Daily Miscellaneous	43134.00	3.32	1. Gen. Adm. Permanent	78949.00	6.73
2. No.1 Toll Tax	60980.00	4.69	2. Gen. Adm. Temporary	40925.00	3.49
3. No.1 Octroi	289876.00	22.28	3. Safai kandar pay	36448.25	3.10
4. No.1 D.P. Surcharge	29000.58	2.23	4. Tax Clerk Pay	77364.50	6.59
5. No.1 T.P. Surcharge	43488.30	3.34	5. PHC watchman pay	6155.40	0.52
6. No.2 Toll Tax	14766.00	1.14	6. Office Exp. Contin.	19402.40	1.65
7. No.2 Octroi	43514.00	3.35	7. Cont. water supply	23502.00	2.00
8. No.2 D.P. Surcharge	4361.04	0.34	8. Cont. Check Post	2779.00	0.24
9. No.2 T.P. Surcharge	6507.77	0.50	9. Purchase of rev. stamp	74.00	0.01
10. Toll Tax Pass/Penalty	3739.00	0.29	10. Ambulance Van exp.	10106.41	0.86
11. House Tax	289222.40	22.23	11. Diesel/petrol	1746.20	0.15
12. Water Tax	54121.50	4.16	12. Health exp.	22948.00	1.95
13. Copying Charge	79.00	0.01	13. National fest. exp.	2355.00	0.20
14. Primary School Donation	202.00	0.02	14. G.E.B. Karodia bor.	17641.42	1.50
15. Fee for water on religious	230.00	0.02	15. G.E.B. Street light	37528.68	3.20
16. Late fee Birth/Death	53.50	0.00	16. G.E.B. Water supply	8459.75	0.72
17. Ambulance Van (Con.-Donation)	15392.50	1.18	17. G.E.B. village well	48802.95	4.16
18. Licence fee for cabin	35658.00	2.74	18. G.E.B. Octroi naka	2415.98	0.21
19. Panchayat House Tax	33024.00	2.54	19. V.P. Office	6573.84	0.56
20. Miscellaneous Income	9056.25	0.70	20. Gram Bor. No.2	499.53	0.04
21. Interest on fixed deposit	53727.56	4.13	21. Family Planning	5230.00	0.45
22. Deposit, dev. contribution	7397.00	0.57	22. Repairs Pipeline	10767.50	0.92
23. Licence fee for shopping	6587.40	0.51	23. Pri. S. watchman pay	4068.00	0.35
24. PHC Administrative Block 2%	8972.00	0.69	24. Road Repairs	7740.00	0.66
25. PHC Administrative Block 5%	20050.00	1.54	25. Telephone exp.	7172.00	0.61
26. Entertainment Tax	10840.00	0.83	26. PHC Block Running Bill	401000.00	34.16
27. P.V.C. Pipeline	15847.00	1.22	27. Karodia Bor. udhai	301.00	0.03
28. Diff. fee for water	27374.00	2.10	28. P.H.C.	10210.00	0.87
29. Land Revenue Grant	11540.00	0.89	29. Ele. Motor exp.	505.00	0.04
30. Professional Tax	5020.00	0.39	30. Hospitality exp.	1809.00	0.15
31. Int. D.D.F.	3811.65	0.29	31. Rainy Gutar	10828.76	0.92
32. Veg. Mkt. Stall Rent	5291.00	0.41	32. Ambulance Van Insu. exp.	15880.00	1.35
33. Transfer for Cabin	8000.00	0.61	33. Street light cont.	26490.00	2.26
34. PHC donation and con.	51000.00	3.92	34. Pri. Sc. gate repairing	667.70	0.06
35. Tailoring class for women	4605.00	0.35	35. T.P. deduction	323.70	0.03
36. 1/2 water connection charge	1740.00	0.13	36. Refund of octroi deposi	2000.00	0.17
37. Veg. Mkt. Shopping licence fee	730.00	0.06	37. Pri. school	971.00	0.08
38. Small saving Grant	81912.00	6.30	38. T.P. surcharge	67669.00	5.76
			39. Maintenance exp.	621.00	0.05
			40. Surcharge Z.P.	41915.00	3.57
			41. Miscellaneous	2422.00	0.21
			42. Stand post bldg.	18715.00	1.59
			43. Tailoring class for wom	10098.00	0.86
			44. Kota stone exp.	4150.00	0.35
			45. Gen. Adm. Fest. advance	4300.00	0.37
			46. Est. increament exp.	6705.00	0.57
			47. Cheque returned	5643.00	0.48
			48. PHC Block extra work	47626.00	4.06
			49. Water tank kundi work	6577.00	0.56
			50. Disposal of dirty water	6875.00	0.59
Total Income	1300850.45	100.00	Total expenditure	1173956.97	100.00

Table 14

Income and Expenditure of Village Panchayat - II of District I (1993-94)

Income			Expenditure		
	(Rs)	%		(Rs)	%
1. House Tax	2400	7.39	1. Street light bill	3500	28.74
2. Water Tax	8000	24.64	2. Ele. bill for water	3300	27.09
3. Light Tax	2400	7.39	3. Maintenance of light	1100	9.03
4. Land Revenue cess	664	2.05	4. Pay & allow. of WW	2400	19.70
5. Fruit Auction	12500	38.50	5. Safai Kandar	680	5.58
6. Grass Auction	6500	20.02	6. Peon	1200	9.85
Total Income	32464	100.00	Total Exp.	12180	100.00

Table 15

Income and Expenditure of Village Panchayat - III of District I (1993-94)

Income	(Rs)	%	Expenditure	(Rs)	%
1. House Tax	9981.00	7.37	1. Gen. Admn	7880.00	6.24
2. Water Tax	13099.00	9.68	2. Gen. Admn	1172.00	0.93
3. Electricity Tax	3880.00	2.87	3. Street l	4289.00	3.40
4. Miscellaneous	1737.25	1.28	4. Pipe rep	220.00	0.17
5. Land Revenue Grants	1945.00	1.44	5. Balwadi	5000.00	3.96
6. School's Room	-	0.00	6. Micellan	2935.00	2.33
7. House Rent	4000.00	2.96	7. Water wo	4115.00	3.26
8. Housing (HUDCO loan)	76319.00	56.38	8. D.D.P.	2477.39	1.96
9. Birth/Death late fee	3.00	0.00	9. Nutritio	1525.00	1.21
10. Fisheries	5100.00	3.77	10. Housing	90732.00	71.88
11. Grass Auction	4237.00	3.13	11. Office e	3240.00	2.57
12. Rent of Land	3124.00	2.31	12. Earth wo	790.00	0.63
13. D.D.F.	1636.39	1.21	13. National	1000.00	0.79
14. Nutrition	1525.00	1.13	14. Deposit	-	0.00
15. D.D.F.	200.25	0.15	15. Postage	10.00	0.01
16. Jawahar Yojna	1346.00	0.99	16. Office c	550.00	0.44
17. Balwadi Donation	5000.00	3.69	17. Adult ed	300.00	0.24
18. Office Ele. Bill	2222.00	1.64			
Total Income	135354.89	100.00	Total expen	126235.39	100.00

Table 16

Income and Expenditure Village Panchayat - IV of District I (1993-94)

Income	(Rs)	%	Expenditure	(RS)	%
1. House Tax	14345.00	20.63	1. Gen.Est. Pay	7200.00	11.01
2. Water Tax	16361.00	23.53	2. Stationary	1742.50	2.66
3. Electricity Tax	4255.00	6.12	3. Water Works	29203.00	44.64
4. Notice Fee	13.00	0.02	4. Street light	14695.50	22.46
5. New Water Connection	800.00	1.15	5. V.P.office exp.	2319.00	3.54
6. Rent of Cabin	760.00	1.09	6. Gram Safai	1710.00	2.61
7. Land Revenue Grants	3576.00	5.14	7. Misc. Exp.	262.00	0.40
8. Small saving grants	2344.00	3.37	8. D.D.F. Cont.	337.00	0.52
9. Professional Tax	60.00	0.09	9. Premium Fee	100.00	0.15
10. Kota Stone Deposit	1979.00	2.85	10. Road Repairing	750.00	1.15
11. Sp. Water Income	50.00	0.07	11. Earth Work	-	0.00
12. Fisheries	3101.00	4.46	12. National Fest.	993.00	1.52
13. Interest	397.00	0.57	13. Family Planning	-	0.00
14. Wood Auction	3025.00	4.35	14. Postage Exp.	-	0.00
15. Misc. Income	10.00	0.01	15. Refund deposit	5500.00	8.41
16. Kothi Fruit Auction	7300.00	10.50	16. Balwadi Pub Fund	-	0.00
17. Dist. Dev. Fund Intere	797.00	1.15	17. Education	609.00	0.93
18. Village Panchayat Ce	3359.00	4.84			
19. Deposit	7000.00	10.07			
Total Income	69541.00	100.00	Total	65421.00	100.00

Table 17

Income and Expenditure of Village Panchayat - V of District I (1993-94)

Income	(Rs)	%	Expenditure	(Rs)	%
1. House Tax	42719.75	6.07	1. Pay	172345.00	10.50
2. Water Tax	29409.00	4.18	2. Office cont.	15222.50	0.93
3. Light Tax	8191.50	1.16	3. Water supply	71641.00	4.37
4. Octroi Tax	29975.72	4.26	4. Health	65680.00	4.00
5. T.P. Surcharge	4512.99	0.64	5. Water supply light bill	96281.71	5.87
6. D.P. Surcharge	3008.88	0.43	6. Office light bill	1944.09	0.12
7. Toll Tax	76005.00	10.80	7. Street light bill	91112.42	5.55
8. Rent of Land	4172.00	0.59	8. Telephone	2476.00	0.15
9. Deposits	38770.00	5.51	9. Miscellaneous	4820.40	0.29
10. Copying fee	69.80	0.01	10. Repairs to pipe line	31805.00	1.94
11. Regn of Birth/Death	-	0.00	11. Advertisement exp.	9963.00	0.61
12. New water connection fee	330.00	0.05	12. Kota stone exp.	4150.00	0.25
13. Kota stone refund	4150.00	0.59	13. Oil paint	21998.00	1.34
14. People contribution	120750.00	17.15	14. Refund deposit	34064.00	2.08
15. Water Tax for construction	1818.00	0.26	15. Advocate fee	13500.00	0.82
16. Fisheries	17001.00	2.42	16. T.A. & allowance	1212.00	0.07
17. Interest	292079.38	41.49	17. Repairs to Roads	25000.00	1.52
18. Land Revenue grant	19934.00	2.83	18. Cremation place exp.	800.00	0.05
19. Professional tax grant	1985.00	0.28	19. Repairs of cans	16410.00	1.00
20. D.D.P. int.	1470.55	0.21	20. Elec. goods	79222.00	4.83
21. Festival Advance refund	7600.00	1.08	21. Contingency fund	859.05	0.05
			22. Kanswall of Kozway	48312.00	2.94
			23. B.O.B. loan	100000.00	6.10
			24. Interest on loan	12087.00	0.74
			25. Drain repairs	48985.50	2.99
			26. Postage exp.	6.00	0.00
			27. Ceremony	1878.20	0.11
			28. Community Hall	3422.00	0.21
			29. Office furniture	10280.00	0.63
			30. Stationary water tank	447060.81	27.25
			31. Grant deduction T.P.	735.10	0.04
			32. National festivals	5680.00	0.35
			33. Repairs of temple	4410.00	0.27
			34. Repairs of Parabadi	3510.00	0.21
			35. Shopping centre	20764.00	1.27
			36. Literary mission	1767.50	0.11
			37. Kozway	7560.00	0.46
			38. New Pipe line	45362.00	2.76
			39. Festival Advance	7600.00	0.46
			40. Dress	7820.00	0.48
			41. Educational	330.70	0.02
			42. Labour charges	1180.00	0.07
			43. Holi advance	1350.00	0.08
			44. Octroi surcharge	100000.00	6.10
Total Income	703958.57	100.00		1640606.98	100.00

Table 18a
Income and Expenditure of Zilla Parishad of District II (1993-94)

(Rs)

Budget Head Income	Establishment Grant	Plan Grants	Total grants	%	Own Fund	%	Total	%
2202 Education	447518117	6093760	453611877	52.16	17798.35	0.12	453629675.35	51.31
2020 Profession tax		258460	258460	0.03			258460.00	0.03
2029 Land Revenue	1040000	1551726.8	2591726.8	0.30			2591726.80	0.29
2049 Interest		28000	28000	0.00			28000.00	0.00
2057 Zilla Admn	730000		730000	0.08			730000.00	0.08
2059 P v genral	7004000	1014000	8018000	0.92	623956.34	4.33	8641956.34	0.98
2205 Arts & culture		2098000	2098000	0.24			2098000.00	0.24
2210 Public health	57467500	6652486	64119986	7.37			64119986.00	7.25
2211 Family welfare	24508000	3025849	27533849	3.17			27533849.00	3.11
2216 Housing	121554	17504550	17626104	2.03			17626104.00	1.99
2225 welfare	240000	27751900	27991900	3.22			27991900.00	3.17
2235 Prohibition		2400	2400	0.00			2400.00	0.00
2236 Spl Nutrition	7300000	1826000	9126000	1.05			9126000.00	1.03
2245 Natural Calamities		1804825	1804825	0.21			1804825.00	0.20
2401 Food & agriculture	15369000	526169	15895169	1.83	903976.68	6.28	16799145.68	1.90
2403 Animal Husbandary	5507386	4467100	9974486	1.15			9974486.00	1.13
2415 Agri survey & edu	6100		6100	0.00			6100.00	0.00
2425 Cooperatives	113385	226509	339894	0.04			339894.00	0.04
2501 Spl Rural Dev.	-	26443199	26443199	3.04			26443199.00	2.99
2515 Other Ru.Dev.	56289329.9	1354600	57643929.9	6.63			57643929.90	6.52
2702 Irrigation	6903000	49168600	56071600	6.45	291847.46	2.03	56363447.46	6.38
2711 Flood Control	-	2675000	2675000	0.31			2675000.00	0.30
2801 Elc. Power	-	27250	27250	0.00			27250.00	0.00
2851 Village & small Ind.	155200	109890	265090	0.03			265090.00	0.03
3054 Roads & Bridges	3366000	63238000	66604000	7.66			66604000.00	7.53
3454 Census & stats.	416100	95400	511500	0.06			511500.00	0.06
3475 Other Eco.services	-	30413	30413	0.00			30413.00	0.00
3604 Local govt. & PRIs	-	12673842	12673842	1.46			12673842.00	1.43
8674 Govt. transfers	4934608	-	4934608	0.57			4934608.00	0.56
Interest					1294511.6	8.99	1294511.60	0.15
Pub Hlth & Water supply					-	0.00	0.00	0.00
14 Programmes					6461486.43	44.85	6461486.43	0.73
Local Taxes					15000	0.10	15000.00	0.00
Other taxes & fee					2776836.8	19.28	2776836.80	0.31
Grants (under Acts)					2020100	14.02	2020100.00	0.23
Total	638989279.9	230647928.8	869637208.7	100.00	14405513.66		884042722.36	100.00

Table 18b

Expenditure of Zilla Panchayat of District II (1993-94)

(Rs)

Budget Head Expenditure	Zilla Panchayat		Total exp.	%	Own Fund	Total	%
	Establishment exp.	Plan exp.			Zilla Panchayat	(own + grants)	
2020 Profession tax	-	-	0	0.00	-	0	0.00
2029 Land Revenue	-	-	0	0.00	-	0	0.00
2047 Small saving	-	-	0	0.00	-	0	0.00
2057 Zilla Admn	1034571.45	-	1034571.45	0.56	-	1034571.45	0.53
2059 P v genral	7412927.44	651022.89	8063950.33	4.37	3737750.26	11801700.59	6.03
2202 Eduction(kenvani)	6294202.89	3913689.95	10207892.84	5.54	665173.87	10873066.71	5.55
2205 Arts & culture	-	2005603	2005603	1.09	-	2005603	1.02
2210 Public health	6223885.37	612171.25	6836056.62	3.71	726856	7562912.62	3.86
2211 Family welfare	1890335.24	371135.88	2261471.12	1.23	-	2261471.12	1.16
2216 Housing	63276.5	7325907.23	7389183.73	4.01	-	7389183.73	3.77
2225 welfare	3046617.64	13647224.86	16693842.5	9.05	88973.83	16782816.33	8.57
2235 Prohibition	-	2400	2400	0.00	-	2400	0.00
2236 Spl Nutrition	649871.75	1144384	1794255.75	0.97	-	1794255.75	0.92
2245 Natural Calamities	54248.2	287685.57	341933.77	0.19	-	341933.77	0.17
2401 Food & agriculture	16769847.02	81792.83	16851639.85	9.14	1688952.49	18540592.34	9.47
2403 Animal Husbandary	486817.54	286842.65	773660.19	0.42	358456.05	1132116.24	0.58
2415 Agri survey & edu	6170	-	6170	0.00	-	6170	0.00
2425 Cooperatives	105840.3	81950	187790.3	0.10	-	187790.3	0.10
2501 Spl Rural Dev.	-	5687047.06	5687047.06	3.08	-	5687047.06	2.90
2515 Other Ru.Dev.	4959505.59	-	4959505.59	2.69	-	4959505.59	2.53
2702 Irrigation	4264852.28	21162660.55	25427512.83	13.79	-	25427512.83	12.99
2711 Flood Control	-	2684920.13	2684920.13	1.46	-	2684920.13	1.37
2801 Elc. Power	-	-	0	0.00	-	0	0.00
2851 Village & small Ind.	149618.4	104976.95	254595.35	0.14	-	254595.35	0.13
2853 Royalty from sand	-	20870	20870	0.01	-	20870	0.01
3054 Roads & Bridges	4675668.13	59689164.81	64364832.94	34.91	-	64364832.94	32.88
3454 Census & stats.	522655.77	-	522655.77	0.28	11000	533655.77	0.27
3475 Other Eco.services	-	30544.5	30544.5	0.02	-	30544.5	0.02
3604 Local govt. & PRIs	-	2860045	2860045	1.55	-	2860045	1.46
2215 Water supply & pub.hl	-	-	0	0.00	-	0	0.00
2505 Rural Employment	-	2797.5	2797.5	0.00	-	2797.5	0.00
8674 Govt. transfers	3117075	-	3117075	1.69	-	3117075	1.59
14 Programmes	-	-	0	0.00	658271.11	658271.11	0.34
General Admn	-	-	0	0.00	3460432.24	3460432.24	1.77
Total	61727986.51	122654836.61	184382823.12	100.00	11395865.85	195778688.97	100.00

Table 19a

Income and Expenditure of Governments Grants of Taluka Panchayat -I of District II
(1993-94)

(Rs)

Main Heads	Income	%	Expenditure	%
1. Royalty from Minerals	5012.00	0.01	7211.00	0.01
2. Education	57177796.00	67.63	50343414.00	66.23
3. Medical	5895900.00	6.97	4622552.00	6.08
4. Family Planning	2348900.00	2.78	2363787.00	3.11
5. Animal Husbandry	476987.00	0.56	585626.00	0.77
6. Spl. Ru.Dev. Grants	2456973.00	2.91	2432960.00	3.20
7. L.R. General	271359.00	0.32	342128.00	0.45
8. Distt.Admn.	30000.00	0.04	83839.00	0.11
9. Other Ru.Dev. works	5368852.00	6.35	5829905.00	7.67
10. (2020)Recoveries	27510.00	0.03	220342.00	0.29
11. Minor Irrigation	4550000.00	5.38	4302595.00	5.66
12. P.W.D.	27475.00	0.03	-	0.00
13. (3054) PWD NP	-	0.00	119618.00	0.16
14.(3604)Coensation & Ass.	686834.00	0.81	190929.00	0.25
15.Electricity	8500.00	0.01	5200.00	0.01
16. Natural Calamities	187500.00	0.22	153460.00	0.20
17. State Excise (prohi.)	-	0.00	-	0.00
18. Others Gen.Eco.	-	0.00	-	0.00
19. ICDS(mid-day meal)	33277.00	0.04	-	0.00
20. Housing	1527026.00	1.81	1064875.00	1.40
21. Social Welfare	3465925.00	4.10	3342080.00	4.40
22. Small savings	-	0.00	-	0.00
23. Nutrition	-	0.00	-	0.00
Total	84545826.00	100.00	76010521.00	100.00

Table 19b
Income from Own source Taluka Panchayat - I of District II
(1993-94)

Head of Income	(Rs)	%
1. Stamp Duty	492489.00	78.51
2. Octroi Surcharge	-	0.00
3. Other Taxes	-	0.00
4. Land Revenue Grant	-	0.00
5. Grants (LR of small farmers)	-	0.00
6. Stationery grants	30000.00	4.78
7. Dress/washing allowances	20511.84	3.27
8. Interest on deposits	56306.45	8.98
9. Community Development	-	0.00
10. Education: Detam Capitation	-	0.00
11. Rent from Cabins	1800.00	0.29
12. Godown charges	-	0.00
13. Rent from House	8158.20	1.30
14. Tender Fee	2500.00	0.40
15. Other fee & fines	-	0.00
16. Others	15508.48	2.47
Total Income (own fund)	627273.97	100.00

Expenditure of Own fund of Taluka Panchayat - I Of District
(1993-94)

Expenditure	(Rs)	%
1. Pay and Allowances	14000.00	2.67
2. President's house rent	2400.00	0.46
3. President D.A.	19452.25	3.71
4. Pay & allowances of others	40767.57	7.78
5. Stationery	74390.19	14.20
6. Dress and washing allowance	35437.12	6.77
7. Postage	4000.00	0.76
8. Telephone	34938.00	6.67
9. Furniture & repairing	2432.00	0.46
10. Printing exp.	-	0.00
11. Contingency	12404.00	2.37
12. Meeting exp.	12223.25	2.33
13. Repair of vehicles	70437.64	13.45
14. Education	7251.00	1.38
15. Ayurvedic	1000.00	0.19
16. Health	-	0.00
17. Agriculture	-	0.00
18. Animal Husbandry	4000.00	0.76
19. Statistics	-	0.00
20. Social Welfare	51000.00	9.74
21. Cottage Industries	-	0.00
22. Natural Calamities	100	0.02
23. Minor Irrigation	13809.00	2.64
24. Public works	115572.58	22.07
25. Others	8145.16	1.56
Total Expenditure	523759.76	100.00

Table 20

Income and Expenditure of Village Panchayat - I of District II (1993-94)
(Rs)

Budget Head	Income	%	Budget Head	Expenditure	%
1. House Tax	15766.50	11.56	1. Contingence deadstock	3583.00	2.74
2. Spl. Water Tax	8845.00	6.49	2. Salaries (peon)	12000.00	9.19
3. Light Tax	8790.00	6.45	3. Office Light Bill	716.00	0.65
4. Spl. Water Tax	45409.00	33.30	4. Street Light	5798.00	4.44
5. Water Connection	3375.00	2.47	5. Pipe line	13115.60	10.04
6. Water user charge	900.00	0.66	6. Water works maint.	42810.00	32.77
7. Land Revenue grant	2844.32	2.09	7. Dead stock	275.00	0.21
8. Profession Tax Grant	1611.00	1.18	8. Pipe connection	30.00	0.02
9. Small Saving Grant	-	0.00	9. Miscellaneous	269.20	0.21
10. Water charge(const.)		0.00	10. Road grant	18730.00	14.34
11. Trees	3200.00	2.35	11. Road maintenance	1490.00	1.14
12. Rent of cabin & land	300.00	0.22	12. Refunds	16531.00	12.65
13. Registration fee	318.00	0.23	13. Telephone	2000.00	1.53
14. Interest	-	0.00	14. Water works salaries	8200.00	6.28
17. Development grant	25.00	0.02	17. Dist. dev.fund	2549.36	1.95
18. M L A fund	18931.00	13.88	18. Public health	2550.00	1.95
19. Others	250.00	0.18			
20. Deposit	16531.00	12.12			
21. Pipr line grant	9279.00	5.80			
Total	136374.82	100.00	Total	130647.16	100.00

Table 21

Income and Expenditure of Village Panchayat - II of District II (1993-94)
(Rs)

Budget Head	Income	%	Budget Head	Expenditure	%
1. House Tax	2766.00	2.25	1. Contingence deadstock	831.00	0.83
2. Spl. Water Tax	4835.00	3.92	2. Salaries (peon)	4400.00	4.38
3. Light Tax	335.00	0.27	3. Street Light	2868.50	2.86
4. Gen. Water Tax	3890.00	3.16	4. Measurement exp.	18087.00	18.02
5. Water Connection	-	0.00	5. Water works	6812.00	6.79
6. Other grant	18087.00	14.68	6. Dead stock	1181.00	1.18
7. Land Revenue grant	374.27	0.30	7. Dhobi ghat	18260.00	18.19
8. Material	17500.00	14.20	8. Miscellaneous	540.00	0.54
9. Grants	18263.00	14.82	9. Grazing exp.	900.00	0.90
10. Public works	50000.00	40.58	10. Road maintenance	132.00	0.13
11. Trees	-	0.00	11. Refunds	1200.00	1.20
12. Miscellaneous	799.00	0.65	12. Public works	45051.92	44.89
19. Others	2001.00	1.62	13. Dist. dev.fund	100.00	0.10
22. Bordana	4350.00	3.53			
Total	123200.27	100.00	Total	100363.42	100.00

Table 22

Income and Expenditure of Village Panchayat - III of District II (1993-94)

(Rs)

Budget Head	Income	%	Budget Head	Expenditure	%
1. House Tax	33828.00	24.85	1. Contingence deadstock	4761.00	2.63
2. Spl. Water Tax	7052.00	5.18	2. Office exp.	297.00	0.16
3. Light Tax	6412.00	4.71	3. Office Light Bill	560.00	0.31
4. Spl. Water Tax	29456.00	21.64	4. Street Light	1530.00	0.85
5. Water Connection	612.00	0.45	5. Water works bill	50271.12	27.78
6. Railway Water charge	4000.00	2.94	6. Street light bill	24003.39	13.26
7. Land Revenue grant	5470.21	4.02	7. Material	20743.00	11.46
8. Profession Tax Grant	4275.00	3.14	8. Development grant exp.	59269.00	32.75
9. Small Saving Grant	-	0.00	9. Miscellaneous	2703.50	1.49
10. Water charge(const.)	1253.00	0.92	10. Rents	148.00	0.08
11. Trees	150.00	0.11	11. Road maintenance	200.00	0.11
12. Rent of Pancha. land	3629.00	2.67	12. Panchayat house maint.	460.00	0.25
13. Registration fee	49.00	0.04	13. Stand post repair	624.00	0.34
14. Interest	253.57	0.19	14. Water works salaries	6400.00	3.54
17. Development grant	35828.00	26.32	17. Dist. dev.fund	2931.37	1.62
18. Donation	3201.00	2.35	18. Sanitation work wages	3060.00	1.69
19. Others	652.00	0.48	19. Tree plant wages	1945.80	1.08
			20. Public health	625.00	0.35
			21. Registration exp.	438.00	0.24
Total	136120.78	100.00	Total	180970.18	100.00

Table 23 a

Summary of Income and Expenditure of Taluka Panchayat - II of District II
(1993-94)

	Income(Rs)	%	Expenditure(Rs)	%
1. Own Resources	959431.50	1.39	576748.54	0.93
2. Grants Received	61697397.40	89.66	55769882.37	90.24
3. Public Debt	1362152.00	1.98	1035185.31	1.68
4. Jawahar Rojgar Y.	2835171.00	4.12	2400098.85	3.88
5. I R D P	1958364.81	2.85	2019436.37	3.27
Total	68812516.71	100.00	61801351.44	100.00

Table 23b

Income and Expenditure of Taluka Panchayat - II of District II (1992-93)
(Rs)

Budget Head	Income	%	Budget Head	Expenditure	%
1. Local Taxes			1. Salaries	21000	3.09
2. Other Taxes & fees (Stamp Duty)	128742	20.90	2. Rents	3600	0.53
3. Grants(washing a.)	15340	2.49	3. Resi.allowance	12958.55	1.90
4. Interest	3304.7	0.54	4. Transport Dept.	32802.04	4.82
5. Admission fee	320	0.05	5. Stationery	36211.9	5.32
6. Education cess	304909	49.49	6. Washing Allowance	21197.51	3.12
7. Rents(shop & Garage)	65348.5	10.61	7. Postage etc.	9800	1.44
8. Tender fee etc.	22401.75	3.64	8. Telephone	39723	5.84
9. Rents (house)	9257.5	1.50	9. Tender exp.	24706.55	3.63
10. Transfer fee	60000	9.74	10. Contingency	30551.03	4.49
11. Sale of books diary	2524.5	0.41	11. Meeting exp.	5352.75	0.79
12. Audit recovery	2993	0.49	12. Elec.bill	10505.83	1.54
13. Car rent recovery	900	0.15	13. Court fee, books	17335	2.55
			14. Sweeper exp.	5086	0.75
			15. Others	12969	1.91
			16. Misc.purchase	2375	0.35
			17. Science fair	1500	0.22
			18. Pri.school books	1710	0.25
			19. School repairs	300	0.04
			20. Culture activity	8848.03	1.30
			21. Medicine	3605	0.53
			22. Prohibition	3308	0.49
			23. Gandhi week	210	0.03
			24. Public works	134572	19.78
			25. Vill.Ext.Schemes.	236004	34.68
			26. Dist.dev.fund	3304.7	0.49
			27. National fest.	958.5	0.14
Total	616040.95	100.00		680494.39	100.00

Table 24

Income and Expenditure of Village Panchayat - I of District II (1993-94)

Income	(Rs)	%	Expenditure(own fund)	(Rs)	%
Own fund			1. Strret light bill	61129.00	27.45
1. House Tax	16631.00	4.66	2. Water works light bill	75494.00	33.90
2. Gen. Water Tax	23010.00	6.44	3. Street light exp.	19785.50	8.88
3. Light Tax	22779.00	6.38	4. Water works exp.	44559.50	20.01
4. Spl. Water Tax	48810.00	13.67	5. Water works staff	8400.00	3.77
Other Sources		0.00	6. Sanitation staff	2160.00	0.97
5. Water Connection charge	3600.00	1.01	7. Other exp.	9420.00	4.23
6. Interest	10740.00	3.01	8. Health Dept.staff	1770.00	0.79
7. Misc.	677.00	0.19			
9. Small Saving Grant	179686.50	50.32			
10. Licence fee	125.00	0.04			
11. Copying fee(misc.)	317.50	0.09			
12. Rent of cabin & land	180.00	0.05			
13. Registration fee	85.00	0.02			
14. Donation	16551.00	4.63			
17. Spl. Schemes	33900.00	9.49			
Total	357092.00	100.00	Total	222718.00	100.00

Table 25

Summary of Income and Expenditure of Taluka Panchayat - III of District II (1992-93)

	Income(Rs)	%	Expenditure (Rs)	%
1. Own fund receipts	397234.00	0.73	404717	0.70
2. Grants Received	52052306.00	95.53	54562252	94.19
3. Public Debt	2036070.00	3.74	2961223.00	5.11
Total	54485610	100.00	57928192	100.00

Income and Expenditure (Own Fund) of Taluka Panchayat - III of District II (1992-93)

Income	(Rs)	%	Expenditure	(Rs)	%
1. Other Taxes & fee	316799	79.75	1. Gen Admn	300085	74.15
2. Grants(Under Acts)	16150	4.07	2. Education	3500	0.86
3. Interest	55657	14.01	3. Health	6121	1.51
4. Misc.	8628	2.17	4. Agriculture	5583	1.38
			5. Social Welfare	4000	0.99
			6. Minor Irrigation	3500	0.86
			7. Public Works	63883	15.78
			8. Other Schemes	18045	4.46
Total Own Fund	397234	100.00		404717	100.00

Table 26

Income and Expenditure of Village Panchayat - I of District II (1993-94)

Income			Expenditure		
	(Rs)	%		(Rs)	%
1. House Tax	10007	8.27	1. Water works light bill	6790	7.00
2. Common water tax	7095	5.87	2. Water works maintenance	2186	2.25
3. Spl. Water Tax	2036	1.68	3. Water works Salaries	5500	5.67
4. Street Light Tax	6519	5.39	4. Street light bill	4660	4.80
5. Pipe line conn. fee	1510	1.25	5. Street light maintenance	2791	2.88
6. Planning Board grant	40646	33.61	6. Work of Planning Board	12020	12.39
7. J R Y	30000	24.80	7. J R Y	40003	41.22
8. Others	23133	19.13	8. Contingency of Panchayat	23094	23.80
Total	120946	100.00	Total	97044	100.00

Table 27

Own Income and Expenditure of Zilla Parishad of District I (1993-94)

(Rs lakh)

Budget Head	Income	%	Expenditure	%
1. General Education	6.98	5.84	5.50	5.26
2. Family Welfare	-		0.26	0.25
3. Natural Resources	0.71	0.59	-	
4. Water Supply	-		-	
5. Housing	12.21	10.22	12.71	12.14
6. Sc/St welfare	0.50	0.42	0.51	0.49
7. Agriculture	0.38	0.32	-	
8. Famine relief	-	-	-	
9. Rural Empl.scheme	-	-	-	
10. Rural Development	29.20	24.44	18.61	17.78
11. Non-con. Energy	0.65	0.54	0.52	0.50
12. Land Revenue Grants	60.57	50.70	64.35	61.48
Sub Total	111.20	93.09	102.46	97.90
Own Income	8.26	6.91	2.20	2.10
Total	119.46	100.00	104.66	100.00

Table 28

Income and Expenditure of Panchayat Samiti - I of District I (1992-93)

(Rs lakh)

Budget Head	Receipts	%	Expenditure	%
1. General Education	65.17	60.33	72.44	66.53
2. Family Welfare	0.01	0.01	-	-
3. Water Supply	0.88	0.63	0.62	0.54
4. Housing	0.30	0.28	0.30	0.26
5. Information & pub.	-	-	-	-
6. Sc/St welfare	0.03	0.03	0.04	0.04
7. Zilla Adm.	4.64	4.30	4.54	3.98
8. Nutrition	-	-	-	-
9. Agriculture	0.66	0.61	0.13	0.11
10. Animal husbandry	-	-	0.07	0.06
11. NREP	1.10	1.02	0.58	0.51
12. Rural Development	14.76	13.68	14.42	12.65
13. Industries	-	-	-	-
14. Grants to local bodies	4.00	3.70	4.42	3.88
15. Non-con. Energy	0.04	0.04	0.18	0.16
16. Other deptl. grants	14.69	13.60	14.48	12.70
Sub Total	106.06	98.20	112.22	98.42
Loan	-	0.00	-	0.00
Loan Recovery	0.32	0.30	0.30	0.26
Own Income	1.62	1.50	1.50	1.32
Total	108.02	100.00	114.02	100.00

Table 29

Income and Expenditure of Village Panchayat - I of District I (1993-94)

(Rs Lakh)

Budget Head	Receipts	%	Budget Head	Expenditure	%
1. Panchayat Grants	0.24	14.2	1. U Pri Sch. exp.	0.21	12.50
2. Construction of Latrines	.09	5.36	2. Const. of pub bldg	0.41	24.40
3. For U.Pri.Sch. const:	0.20	11.90	3. Exp.on Anganwadi	0.17	10.12
4 Public Bldg cont	0.29	17.26	4. Stationery	0.01	0.60
Interest	0.00	0.00	5. Audit work	0.01	0.60
6. Cash	0.00	0.00	6. Salary of Peon	0.02	1.19
7. Bank deposit	0.64	38.10	7. Cattle Pond	0.00	0.00
8. House	0.01	0.60	8. Cultural Activities	0.02	1.19
9. Cattle Pond	0.03	1.79	9. Pri.Hlth Office	0.01	0.60
10. Angan wadi const.	0.17	10.12	10. Latrines works	0.06	3.57
11. Light connection fee	0.01	0.60	11. Panchayat bldg	0.01	0.60
			12. Miscellaneous	0.01	0.60
			13 Bank deposit	0.74	44.05
Total	1.68	100.00	Total	1.68	100.00

Table 30 a

Receipts of Government Grants and Expenditure of Panchayati Samiti - II of District I (1993-94)
(Rs)

Budget Head	Opening balance	Receipts during year	%	Total income	%	Expenditure	%
1. General Education	908972.50	13112830.00	46.70	14021802.50	46.29	13714626.00	52.55
2. Family Welfare	7640.00	3171.00	0.01	10811.00	0.04	-	0.00
3. Water Supply & Sani.	16234.69	308435.00	1.10	324669.69	1.07	260124.00	1.00
4. Housing	107959.50	215800.00	0.77	323759.50	1.07	108200.00	0.41
5. Handicap Scholarship	91420.00	69480.00	0.25	160900.00	0.53	45980.00	0.18
6. Natural resources	16363.46	-	0.00	16363.46	0.05	-	0.00
7. Agriculture	72188.90	-	0.00	72188.90	0.24	7634.00	0.03
8. Animal husbandary	-42794.60	-	0.00	-42794.80	-0.14	3237.00	0.01
9. Rural Developaent	197146.63	-	0.00	197146.63	0.65	133772.00	0.51
10. NREP	-425468.26	90827.76	0.32	-334640.50	-1.10	-	0.00
11. J R Y	366799.86	63940.00	0.23	430739.86	1.42	16094.00	0.06
12. Panchayat Karmi	46739.00	-	0.00	46739.00	0.15	-	0.00
13. Rural Dev. Head Office	-637821.47	2482035.00	8.84	1844213.53	6.09	1230735.90	4.72
14. Industries	-0.28	-	0.00	-0.28	-0.00	-	0.00
15. Land Rev./Panchayat Grant	662322.40	593019.00	2.11	1255341.40	4.14	527066.00	2.02
16. Other Schemes	17237.76	68000.00	0.24	85237.76	0.28	2000.00	0.01
17. DRDA Special Schemes	803597.90	11073048.00	39.43	11876645.90	39.21	9449507.00	36.21
Total	2208537.79	28080585.76	100.00	30289123.55	100.00	26098975.90	100.00

Table 30b

Own Income and Expenditure of Panchayati Samiti II of District I (1993-94)

(Rs)

Budget Head	Income	%	Budget Head	Expenditure	%
1. Rents (houses)	20320.00	7.41	1. Establishment ex	8220.00	6.81
2. Rents (Plots)	131738.00	48.01	2. Publicity	876.00	0.73
3. Bones Contract	58251.00	21.23	3. Supervision exp.	4230.00	3.50
4. Vehicle Loan	3800.00	1.38	4. Audit fees	4500.00	3.73
5. Supervision charges	23779.00	8.67	5. Periodicals	779.00	0.65
6. Interest	16749.00	6.10	6. Sports	10045.00	8.32
7. Ration cards	4240.00	1.55	7. Materials	9908.00	8.21
8. Others	1201.00	0.44	8. Repairs	15565.00	12.90
9. Education Cess	14306.00	5.21	9. Housing	51261.00	42.47
			10 camps	2560.00	2.12
			11 Water & Light	1933.00	1.60
			12. Other exp.	5572.00	4.62
			13 Telephone	4361.00	3.61
			14. Misc.	884.00	0.73
Total	274384.00	100.00	Total	120694.00	100.00

Table 31

Income and Expenditure of Village Panchayat - I of District I (1993-94)
(Rs)

Budget Head	Income	%	Budget Head	Expenditure	%
1. Bank Deposit	22420.67	63.15	1. Establishment	1200.00	13.65
2. Donations	90.00	0.25	2. Reg. Board	206.00	2.34
3. Cattle Pond	-	0.00	3. Furniture	3000.00	34.13
4. Ration card	6.00	0.02	4. Stationery	1106.00	12.58
5. Grants	10462.00	29.47	5. Ration Cards	900.00	10.24
6. Irrigation fee	48.00	0.14	6. Sports & Culture	425.00	4.84
7. Fines	-	0.00	7. Misc. & Postage	463.00	5.27
8. Education cess	24.00	0.07	8. Refunds	1490.00	16.95
9. Deposits	1310.00	3.69			
10. Interest	1144.00	3.22			
Total	35504.67	100.00	Total	8790.00	100.00

Table 32

Income and Expenditure of Village Panchayat - II of District I (1993-94)

Income			Expenditure		
	(Rs)	%		(Rs)	%
1. Building Fee	524.82	0.42	1. Salaries & Wages	360.00	0.29
2. Recoveries	633.00	0.51	2. Public Construction	533.30	0.43
3. Rents	2100.00	1.69	3. Bank (Deposit)	32255.00	26.02
4. Ration Cards	20.00	0.02	4. Light	310.73	0.25
5. Donation	12698.00	10.22	5. Materials	1506.00	1.22
6. Deposits (Bank)	64801.00	52.17	6. Advertisement	174.85	0.14
7. Interest	42.00	0.03	7. Audit fee	66.00	0.05
8. Deposits	42882.00	34.52	8. Sanitation	75.00	0.06
9. Other Deposit	520.00	0.42	9. Fair fee	532.50	0.43
			10. Camps	56.00	0.05
			11. savings P.O.	38.00	0.03
			12. Loans	20.00	0.02
			13. Refunds	88013.00	71.01
Total	124220.82	100.00	Total	123940.38	100.00

Table 33

Income and Expenditure of Village Panchayat - III of District I (1993-94)

Budget Head	Income	%	Budget Head	Expenditure	%
1. Deposits	500.00	3.21	1. Salaries	1200.00	3.19
2. Bank Deposit	2600.00	16.68	2. Stationery	200.00	0.53
3. Interest	234.00	1.50	3. wages	25.00	0.07
3. Ration Cards	734.00	4.71	4. Repairs	200.00	0.53
4. Grants	11423.00	73.27	5. Drainage	1200.00	3.19
5. Donation	100.00	0.64	6. Ration cards	350.00	0.93
			7. Refunds	500.00	1.33
			8. Others	125.00	0.33
			9. Roads	752.00	2.00
			9. Creamation Ground	1200.00	3.19
			10. Deposits in bank	22400.00	59.60
			11. Interest	234.00	0.62
			12. Audit fees	400.00	1.06
			13. Road Repairs	8800.00	23.41
Total	15591.00	100.00	Total	37586.00	100.00

Table 34

Income and Expenditure of Village Panchayat - IV of District I (1993-94)

Income	(Rs)	%	Expenditure	(Rs)	%
1. Community Centre	30000.00	63.36	1. Salaries	1200.00	2.54
2. Deposits	1225.00	2.59	2. Stationery	92.50	0.20
3. Bank Deposit	3100.00	6.55	3. Community Centre	30376.70	64.24
4. Interest	838.00	1.77	4. Water supply	1495.00	3.16
5. Grants	10986.00	23.20	5. Road repairs	1225.00	2.59
6. Cattle pond	980.00	2.07	6. Bank	11066.00	23.40
7. Ration Cards	38.00	0.08	7. Manures	44.25	0.09
8. Misc.	185.00	0.39	8. Dharmshala	1495.00	3.16
			9. Others	210.00	0.44
			10. Ration card	80.00	0.17
Total	47352.00	100.00	Total	47284.45	100.00

Table 35

Income and Expenditure of Village Panchayat - V of District I (1993-94)

Income			Expenditure		
	(Rs)	%		(Rs)	%
1. Construction fee	595.60	9.30	1. Stationery	507.80	7.93
2. Bank	2349.00	36.69	2. Postage	8.00	0.12
3. Sale of wheat	764.15	11.93	3. Advertisement	174.85	2.73
4. Ration cards	1206.00	18.84	4. Rural dev. camp	40.00	0.62
5. Education cess	402.00	6.28	5. Ration cards	590.00	9.21
6. Deposits	1086.00	16.96	6. Materials	173.00	2.70
			7. Sale of wheat	764.15	11.93
			8. Bank	3098.00	48.36
			9. Audit fee	54.00	0.84
			10. Refunds	996.00	15.55
Total	6402.75	100.00	Total	6405.80	100.00

CHAPTER IX.

TAXATION AND RECOVERY OF CLAIMS.

(Maharashtra)

124. (1) ¹[Subject to the minimum and maximum rates which may be fixed by the State Government and in such manner and subject to such exemptions as may be prescribed, a *panchayat* shall levy taxes referred to in clauses (i) and (i-a) of this sub-section and ²[where the *panchayat* has taken over any water supply schemes under sub-section (1) of section 45, it shall also levy taxes referred to in clauses (viii) and (xii) of this sub-section and the *panchayat*] may levy all or any of the taxes and fees referred to in the remaining clauses of this sub-section].

Levy of taxes and fees by *panchayats*.

(i) a tax on buildings (whether subject to payment of agricultural assessment or not) and lands (which are not subject to payment of agricultural assessment), within the limits of the village ;

³[(i-a) a betterment charge on the lands benefited from schemes or projects undertaken by a *panchayat* from the village fund;]

(ii) ⁴[with the previous sanction of the State Government, octroi];

(iii) a pilgrim tax ;

(iv) a tax on fairs, festivals and other entertainments ;

(v) a tax on bicycles and on vehicles drawn by animals ;

(vi) subject to the provisions of article 276 of the Constitution, a tax on the following professions, trades, callings or employments, that is to say :—

(a) shop-keeping and hotel-keeping ;

(b) any trade or calling (other than agriculture) which is carried on with the help of machinery run by steam, oil or electric power or by manual labour ;

(c) the profession or calling of brokers in cattle markets ;

(vii) a general sanitary cess for the construction or maintenance, or both the construction and maintenance of public latrines and for the removal and disposal of refuse ;

(viii) a general water rate which may be imposed in the form of a rate assessed on buildings and lands or in any other form as may be best adopted to the circumstances of any class of cases ;

⁵[(viii-a) a lighting tax;]

(ix) any other tax ⁶[(not being a tax or toll on motor vehicles save as provided in section 2 of the Bombay Motor Vehicles Tax Act, 1958)] which the State Legislature has, under the Constitution, power to impose in the State and which has been sanctioned by the State Government ;

(x) a fee on markets and weekly bazars ;

(xi) a fee on car-stands and tonga stands ;

(xii) a special water rate for water supplied by the *panchayat* through pipes, which may be imposed in any form including that of charges for such water supplied, fixed in such mode or modes as shall be best adopted in the circumstances of any class of cases ;

¹ This portion was substituted for the portion beginning with "It shall be competent" and ending with "prescribed, namely :—" by Mah. 13 of 1975, s. 18(1)(a).

² These words, brackets and figures were inserted by the Mah. 56 of 1981, s. 8.

³ Clause (i-a) was inserted, *ibid.*, s. 18(1)(b).

⁴ These words were substituted for the word "octroi" by Mah. 36 of 1965, s. 48(1)(a).

⁵ This clause was inserted by Mah. 36 of 1965, s. 48(1)(b).

⁶ This portion was substituted for "(not being a toll on motor vehicles or trailers, save as provided by section 14 of the Bombay Vehicles Tax Act, 1935)" by the Maharashtra Adaptation of Laws (State and Concurrent Subject) Order, 1960.

(xiii) a fee for the supply of water from wells and tanks vesting in it, for purposes other than domestic use and for cattle;

(xiv) a fee for temporary erection on, of putting up projections over, or temporary occupation of, any public street or place;

(xv) a special sanitary cess upon private latrines, premises or compounds cleaned by the *panchayat* agency;

(xvi) a fee for cleaning a cess pool constructed on land whether belonging to a *panchayat* or not;

(xvii) a fee for grazing cattle or grazing lands vesting in a *panchayats*;

¹[(xviii) a fee on the registration of animals sold in any market or place belonging to or under the control of a *panchayat*.]

(2) The tax on buildings or lands referred to in clause (i) of sub-section (1) shall be leviable from the owners or occupiers thereof :

Provided that when an owner of a building or land has left the village or cannot otherwise be found, any person to whom such building or land has been transferred shall be liable for the tax leviable from the owner.

(3) The State Government may, by notification in the *Official Gazette*, direct that tax upon buildings or lands referred to in clause (i) of sub-section (1) shall not be levied on all buildings and lands or on any class of building or lands situated in an area predominantly populated by members of Scheduled Castes or Scheduled Tribes.

²[(3A) For the purposes of levying a betterment charge, the *panchayat* shall give notice to persons believed to be owners of, or interested in, the lands benefited by any scheme or project, make an inquiry and after hearing any objections, determine the lands benefited by the scheme or project, increase in the value of the lands as a result of any such scheme or project, the rate of betterment charge leviable on each of such lands and the date from which the betterment charges shall be leviable. The State Government may make rules for such supplemental and incidental matters including provisions for giving exemption from such charges in respect of the levy of betterment charges as it thinks fit.]

(4) 3* * * * * *

¹ This clause was added by Mah. 36 of 1965, s. 48(I)(c).

² Sub-section (3A) was inserted by Mah. 13 of 1975, s. 18(2).

³ Sub-section (4) was deleted by Mah. 16 of 1975, s. 28, Sch. 11.

PART—II

Taxation by village Panchayats. (Gujarat)

Levy of taxes and fees by village panchayats.

200. (1) Subject to any general or special order (including an order fixing the minimum and maximum rates of a tax or fee) which the State Government may make in this behalf, it shall be competent to a village panchayat to levy all or any of the following taxes and fee at such rates as may be decided by it and in such manner and subject to such exemptions as may be prescribed, namely :--

- (i) a tax on buildings (whether subject to payment of agricultural assessment or not) and lands (which are not subject to payment of agricultural assessment) within the limits of the village ;
- (ii) octroi on animals or goods or both brought within the village for consumption, use or sale therein ;
- (iii) a pilgrim tax ;
- (iv) a tax on fairs, festivals and other entertainments nor being a tax on payments for admission to any entertainments ;
- (v) a tax on vehicles, boats or animals used for riding, draught or burden, kept for use within the village, whether they are actually kept within or outside the village ;
- (vi) a toll on vehicles and animals used as aforesaid entering the village but not liable to taxation under clause (v) of this sub-section ;
- (vii) a tax on dogs kept within the village ;
- (viii) a general sanitary cess for the construction or maintenance, of public latrines and for the removal and disposal of refuse ;
- (ix) a general water rate which may be imposed in the form of a rate assessed on buildings and lands or in any other form as may be best adapted to the circumstances of any class of cases ;
- (x) any other prescribed tax (not being a toll on motor vehicles or trailers, save as provided by section 20 of the Bombay Motor Vehicles Tax Act, 1958 or tax on professions, trades, callings and employ

Bom. LVX of 1958.

- (xi) a fee on markets and weekly bazars ;
- (xii) a fee on cart-stands and tonga-stands ;

- (xiii) a special ~~water cess for water~~ supplied by the panchayat through pipes, which may be imposed in any form including that of charges for such water supplied fixed in such mode or modes as shall be best adapted in the circumstances of any class of cases ;
- (xiv) a fee for the supply of water from wells and tanks vesting in it, for purposes other than domestic use and for cattle ;
- (xv) fee for temporary erection, on, or putting up projections over, or temporary occupation of, any public street or place ;
- (xvi) a special sanitary cess upon private latrines, premises or compounds cleaned by the panchayat agency ;
- (xvii) a drainage tax ;
- (xviii) a lighting tax ;
- (xix) a fee for cleansing a cess pool constructed on land whether belonging to a panchayat or not ;
- (xx) a fee for grazing cattle on grazing lands vesting in a panchayat ;
- (xxi) in lieu of any two or more separate taxes specified in clauses (i), (viii), (ix) and (xviii), a consolidated tax on buildings or lands or both situated within the limits of the village.

(2) The duties and obligation of persons liable to any tax or fee under sub-section (1) shall be such as may be prescribed,

(3) Rules made under sub-section (1) may, inter alia provide,—

(a) for the assignment and payment of a part of the proceeds of pilgrim tax levied by village panchayat to a district panchayat or taluka panchayat to such extent and in such circumstances and on such conditions as may be prescribed ;

(b) for lump sum payment of tax on vehicles or animals by persons liable to pay such tax.

(4) The tax on buildings or lands referred to in clauses (i) and (xxi) of sub-section (1) shall be leviable from the owners or occupiers thereof ;

Provided that when an owner of a building or land has left the village or cannot otherwise be found, any person to whom such building or land has been transferred shall be liable for the tax leviable from the owner.

(5) The State Government may, by notification in the Official Gazette, direct that the tax upon buildings or lands referred to in clause (i) of sub-section (1) shall not be levied, or shall be levied on such reduced scale, on all buildings and lands or on any class of buildings or lands situated in an area predominantly populated by members of Scheduled Castes or Scheduled Tribes.

(6) Any person aggrieved by the assessment, levy or imposition of any tax or fee may appeal to the district panchayat within the prescribed period.

(7) No such appeal shall be entertained unless the amount claimed from the appellant has been deposited by the appellant with the panchayat.

(8) The State Government may suspend the levy or imposition of any tax or fee and may at any time rescind such suspension.

201. (1) Subject to any rules that may be made under this Act, and regard being had to the fact that a factory itself provides in the factory area all or any of the amenities which such panchayat provides, village any factory with the sanction of the State Government to receive a lump-sum contribution in lieu of all or any of the taxes levied by the panchayat.

Lump-sum contribution by factories in lieu of taxes levied by panchayat.

(2) Where no such agreement as is referred to in sub-section (1) can be reached, the matter may be referred to the State Government in the manner prescribed and the State Government, may after giving to the panchayat and

FINANCE DEPARTMENT

Mantralaya, Bombay 400 032, dated 23rd April 1994

No. SFC-1094/CR-22/Arthabal.—The following order made by the Governor of Maharashtra is published for general information :—

Order

In pursuance of the provisions of Article 243-I, read with Article 243-Y of the Constitution of India and the Maharashtra Finance Commission (Miscellaneous Provisions) Act, 1994, the Government of Maharashtra is pleased to constitute the First Maharashtra Finance Commission consisting of Shri Shantaram G. Gholap as the Chairman and Shri R. C. Sinha, I. A. S. as the Member-Secretary. Three other members will be appointed separately.

2. The Member-Secretary shall render whole time service while the Chairman and other Members will render part-time service on the Commission.

Part IV-B (Extra No. 101 dt. 23-4-94)

3. The Chairman and the other Members shall hold office from the date on which they respectively assume office upto the 31st day of October 1995.

4. The Commission shall make recommendations relating to the following matters :—

(a) The distribution between the State, the Panchayats and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State which may be divided amongst them under Part IX and Part IX-A of the Constitution and the allocation between the Panchayats and the Municipalities at all levels of their respective shares of such proceeds ;

(b) The determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by the Panchayats or, as the case may be, the Municipalities ;

(c) The principles which should govern the grants-in-aid to the Panchayats or, as the case may be, the Municipalities from the Consolidated Fund of the State.

5. In making its recommendations, the Commission shall have regard, among other consideration, to—

(a) the projected gap between the Revenue Receipts and the revenue expenditures (Non-Plan or Non-Developmental or both) of the Panchayats and the Municipalities in the State for five years from 1st April 1996 on the basis of their levels of taxation likely to be reached in 1994-95.

(b) the measures and the extent to which the Panchayats and the Municipalities have exploited the available and the potential sources of revenue and the manner and extent to which their revenue gap can be reduced by such measures ;

(c) the principles of financial assistance from the State Government to the Panchayats and the Municipalities as may be determined by the Commission taking into account the provisions of clauses (a) and (b) above

In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of 1991 Census, where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid :

(d) the outstanding debt position as on 31st March 1994 of the Panchayats and the Municipalities and specify ;

(i) the principles and the procedures to regulate the borrowing power of the Panchayats and the Municipalities ; and

(ii) the steps needed to contain the debt liabilities taking into account their resource position.

(e) the resources of the State Government and the demands thereon, in particular, on account of expenditure on Civil administration, Police, Social and Economic Services; Debt servicing and all other committed expenditures or liabilities and Non-Plan Revenue Expenditure ;

(f) the maintenance and upkeep of the capital assets of the Panchayat and the Municipalities, and work out the norms for their adequate maintenance with due regard to their resource position and introduce measures for mobilising resources locally to meet these liabilities ;

(g) the need for ensuring reasonable returns on investments made, if any, Panchayats and the Municipalities, as the case may be, in irrigation projects, transport undertakings, pipe water supply schemes, borewell programmes and other activities of commercial nature, if any.

6. The Commission may make recommendations about introducing a scheme for Calamity Relief and considering the need to have a Calamity Relief Fund on the lines of the Calamity Relief Fund Scheme recommended by the Ninth Finance Commission.

7. The Commission shall make its report available by the 31st October 1995 on each of the matters aforesaid, covering a period of five years commencing on the 1st day of April 1996. The Commission shall indicate the basis on which it has arrived at its findings and make all the relevant data of estimates of receipts and expenditure available.

P. C. ALEXANDER,
Governor of Maharashtra,

GOVERNMENT OF GUJARAT
PANCHAYATS & RURAL HOUSING DEPARTMENT

Notification

Sachivalaya, Gandhinagar
Dated 15th September 1994

No.KP/217 OF 94/EBC/1094/1589/J

In pursuance of the provisions of Articles 243I and 243Y of the Constitution of India read with section 226 of the Gujarat Panchayats Act, 1993 (Gujarat Act 18 of 1993), the Governor of Gujarat is pleased to constitute the Gujarat Finance Commission consisting of the following members:-

- | | |
|---|-----------------------|
| 1. Shri Jaswant Mehta | Chairman |
| 2. Shri Vinay Sharma, IAS (Retd.) | Member
(Full-time) |
| 3. Shri Sujit Gulati, IAS,
Deputy Secretary,
Finance Department,
Government of Gujarat | Member-Secretary |

2. Orders regarding the terms and conditions of the appointment of the Chairman and other members of the Commission shall be issued separately.

3. The Commission shall review the financial position of the Panchayats (which term shall include the District, Taluka and Village Panchayats) and the Municipalities (which term shall include the Municipal Corporations, Municipalities and Nagar Panchayats) and make recommendations to the Governor as to :-

(a) the principles which should govern:

(i) the distribution between the State Government and the Panchayats and Municipalities of the net proceeds of the taxes, duties, tolls and fees levied by the Government which may be divided between them under Part IX and Part IXA of the Constitution of India and the allocation between the Panchayats and Municipalities at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by the Panchayats or, as the case may be, the Municipalities, and

(iii) the principles which should govern the grant-in-aid to the Panchayats, or as the case may be, the Municipalities from the consolidated fund of the State;

4. The Commission shall examine and recommend measures for augmenting the resources of the local bodies, with a view to making the Local Bodies financially self supporting on a sustainable basis, with minimum dependence on additional financial support from the State Government.

In doing so the Commission shall recommend measures for:-

widening the resource base by examining the potential available with the local bodies by way of fiscal levies, taxes, fees etc.,

updating the rates at which the present resources are being mobilised, like charging economic rates for the civic facilities such as water.,

improving the methodology of collection etc.

5. The Commission shall also

(a) examine the extent to which and the manner in which the resources available to the Panchayats and Municipalities could best be utilized for meeting the expenditure of these bodies and make recommendations on the measures needed to improve their financial position.

(b) make a detailed analysis of the outstanding debt position of the Panchayats and Municipalities and make suitable recommendations regarding

(i) the principles and the procedures to regulate the borrowing powers of the Panchayats and Municipalities, and

(ii) the steps needed to contain their debt liability taking into account their resource position

(iii) the manner in which the repayment of Government dues could be ensured and the possibility of adjusting these dues against future devolution of revenue from Government to these bodies.

6. In making its recommendations, the Commission shall have regard, among other considerations, to

(a) the resources of the State Government and the demands thereon, in particular, on account of expenditure on Civil administration, Police, Social and Economic Services, Debt Servicing, and all other committed expenditure for liabilities and Non-Plan Revenue Expenditure,

(b) the projected gap between the revenue receipts and revenue expenditure (Non-Plan or Non-Developmental or both) of the Panchayats and Municipalities in the state for five years from 1st April 1996 on the basis of their levels of taxation likely to be reached in 1994-95

(c) the measures and the extent to which the Panchayats and Municipalities have exploited the available and potential sources of the revenue and the manner and the extent to which their revenue gap can be reduced by such measures:

(d) the principles of the financial assistance from the State Government to the Panchayats and Municipalities as may be determined by the Commission taking into account the provisions of clauses (b) and (c) above

In making its recommendations on the various matters aforesaid the Commission shall adopt the population figures of 1991 Census, where population is regarded as a factor for the determination of the devolution of taxes and duties and grant-in-aid.

(e) the need for ensuring reasonable returns on investment made, if any, by the Panchayats and Municipalities as the case may be, in irrigation projects, transport undertakings, piped water supply schemes, and other activities of a commercial nature, if any

7. The Commission shall make its report available by 31st October 1995 on each of the matters aforesaid covering the period of five years commencing on the 1st day of April 1996.

By order and in the name of Governor of Gujarat

R. Balakrishnan
Chief Secretary to the Government of Gujarat

To

The Secretary to the Governor, Raj Bhavan, Gandhinagar
The Principal Secretary to the Chief Minister
The PS to the Deputy Chief Minister (Irrigation)
The PS to the Deputy Chief Minister (Urban Development & Education)
The PS to all Ministers
The PS to all Ministers of State
PS to the Chief Secretary
All Principal Secretaries/Additional Chief Secretaries/
Secretaries of all administrative departments of Sachivalaya
The Development Commissioner, Gujarat State, Gandhinagar
The Director of Municipalities, Ahmedabad
The Municipal Commissioner of all Municipal Corporations
The Manager, Government Central Press, Gandhinagar with a request to publish this notification in Gujarat Government Gazette Part IA and send 700 copies to this department.
The Director of information, Gandhinagar with a request to give wide publicity in news and TV media.

GOVERNMENT OF RAJASTHAN
FINANCE (FINANCE COMMISSION CELL) DEPARTMENT

NOTIFICATION

The following Order made by the Governor is published for general information :-

ORDER

In pursuance of the provisions of articles 243-I and 243-Y of the Constitution of India and the Rajasthan Panchayat Raj Act, 1994 and the Rajasthan Municipalities Act 1959 (as amended vide Rajasthan Municipalities (Amendment) Act.1994) the Governor is pleased to constitute a State Finance Commission consisting of Shri Krishna Kumar Goyal as the Chairman and the following other Members, namely:-

- | | |
|----------------------------------|------------------|
| 1. Shri Chandan Mal Baid | Member |
| 2. Shri Devendra Singh Shaktawat | Member |
| 3. Shri T. Srinivasan | Member Secretary |

2. The Chairman and other Members of the Commission shall hold office from the date on which they respectively assume office upto the 31st December 1994.

3. The Commission shall review the financial position of the Panchayats at all levels and make recommendations as to -

(a) the principles which should govern -

- (1) the distribution between the State and the Panchayats at all levels of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under part IX of the Constitution and the allocation between the Panchayats at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats at all levels;

(iii) the grants-in-aid to the Panchayats at all levels from the Consolidated Fund of the State;

(b) the measures needed to improve the financial position of the Panchayats.

4. The Commission shall also review the financial position of the Municipalities and make recommendations as to -

(a) the principles which should govern -

(i) the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IX of the Constitution and the allocation between the Municipalities at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Municipalities;

(iii) the grants-in-aid to the Municipalities from the Consolidated Fund of the State;

(b) the measures needed to improve the financial position of the Municipalities.

5. In making its recommendations, the Commission shall have regard, among other considerations, to-

(1) the financial resources of the State and demands thereon, in particular, the need for providing adequate resources for funding the plan expenditure for the overall development of the State;

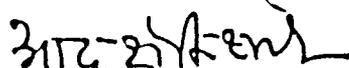
(ii) the expenditure needs of the Panchayats at all levels and Municipalities at all levels for the functions and responsibilities already assigned to them and those as may be assigned to them hereafter as per provisions of new/amended legislations.

6. The Commission shall make its report available by the 31st December 1994, on each of the matters aforesaid, covering a period of five years commencing on the 1st day of April, 1995. The Commission shall make its interim report available by the 30th September, 1994. The Commission shall indicate the basis on which it has arrived at its findings and make available the estimates of receipts and expenditure of the Panchayats at all levels and the Municipalities.

(BALI RAM BHAGAT)
Governor of Rajasthan

April, 23, 1994

No. F.10(18)FD/PCC/94


(DR. ADARSH KISHORE)

SECRETARY TO THE GOVT. OF RAJASTHAN

Statement Showing the District Panchayats Income A/C for the year 1992-93

Sl. No.	Major Heads	Name of Dist. Panchayat																			TOTAL
		A'bad	Amreli	B'kantha	Vadodra	Bharuch	Bhavnagar	Valsad	Jamnagar	Junagadh	Kheda	Kutch	Mehsana	P'Mahals	Rajkot	S'Kantha	Surat	S'nagar	G'nagar	Danos	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	Land Revenue	0.00	0.00	3.22	-8	0.00	0.00	31.60	0.00	0.00	5	0.00	0.00	27	0.00	0.00	0.00	2	0	0.00	62
2	Local Taxes	57.22	4.32	4.54	150	91	52	100.44	15	2	174	5	31	23	53	33	254	27	1.00	0.00	1075
3	Other Taxes	86.17	34.55	2	32	0.70	0	66.52	34	54	4	0	47	12	85	23	2	0	0	0	488
4	Statutory Grant	-3.82	12.32	87	32	85.30	36	23.98	16	30	65	106.30	23	29	86	12	172	53	27.60	194.80	1027
5	Grants from Statutory Funds	2279.63	1926.18	0.00	6065	2222	2460	3094.65	1900	181	4740	1519	3539	4240	2930		9	1088	412	116	29449
6	Grants for State Works Activities and Schemes	3075.02	1999.74	5619	90	2751.40	2895	3570.17	2642	6269	3081	200	3560	5480	2782.67	6661	4067	2732	452	1080	65237
7	Income from Tran for Activities and Schemes (Under Sec. 157(2).158)	140.22	1.42	5	0	34.21	3.72	51	20	39	28	16	13	7	15	33.70	21	8	37	0	444
8	Income from P.L.	105	19	49.50	0.00	32	69	84	18	55	718	38	52	126.90	34	34	108	22.60	0.14	0	1592
9	TOTAL REVENUE IN	6540	3896	5770	6372.90	5218	5425.30	7000	4546	6631.00	8822	4493	7265	2956	5985	6797	6743	4656	941	1294	109451.30
PUBLIC DEBT																					
10	Loan Recovery	22	122	0.00	0	135	193.30	23	15	63	200	20	31	11.50	0	59	55	6		0	1010.30
11	Loan from State	62	293	140.20	113	67	214	173.80	313	221	271	20	10	47.70	318	51	126	74	3	25	2544
TOTAL PUBLIC DEB		134.50	426	140.20	114	202	407	196	328	203	283	39	40.70	59.20	318.00	110.25	181	80	3	25	3561.00
12	Securities Advan	874.60	177	1684	1639	795	2439	1076	1282	1028	1404.40	1004	591	927	1191	1352	1792	438	95	74	19900.50
13	TOTAL INCOME	7549	4499	7594.40	8125.90	6214.62	6272	8272	6256	7942	10700	5537	7898	10942.40	7494	8258	9616	5211	1038.81	1493	132913.30

Statement Showing the Details of Expenditure by District Panchayats
Year 1992-93

(Rs. in Lakhs)

Sl. No.	Major Heads	Name of Dist ^r Panchayat																				
		A'bad	Anreli	B'kantha	Vadodra	Bharuch	Bhavnagar	Valsad	Jamnagar	Junagadh	Kheda	Kutch	Mehsana	P'Wahals	Rajkot	S'Kantha	Surat	S'nagar	G'nagar	Danos	TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
1	General Adm.	99.29	0.00	7.75	90.98	37.50	57.55	113.71	51.75	145.31	99.83	0.00	68.08	68.31	92.75	47.42	75.16	49.01	2.37	61.20	1247.97	
2	2053 Dist. Adm.	23.24	26.94	31.86	29.99	13.34	343.90	23.34	33.13	43.43	303.01	34.15	18.60	510.71	31.37	28.10	27.01	27.76	2.54	0.00	1553.22	
3	2575 SPL. Backward areas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422.36	422.36
4	2029 Land Revenue	2.04	0.00	1.13	0.00	13.99	0.00	0.00	1.73	17.78	82.4	-0.02	14.54	0.00	0.00	6.64	2.66	15.21	15.51	0.00	172.61	
5	2853 Minor Irr.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	2402 Soil & Water Co.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	2047 Small Savings	0.12	0.00	0.00	15.00	0.05	0.00	0.01	0.00	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.24	0.00	0.18	0.00	15.83	
8	Interest	12.24	0.00	0.00	0.00	16.39	1.52	26.88	0.17	0.00	0.00	0.00	0.00	0.00	0.00	1.17	0.00	0.12	0.01	0.00	53.51	
9	2059 P.M.	114.17	37.39	91.80	0.00	46.33	114.34	124.93	91.10	68.79	75.25	89.38	128.52	0.00	104.48	104.56	38.61	55.50	11.88	28.64	1345.67	
10	2202 Education	2416.80	1951.28	2712.23	2767.67	2213.16	2455.98	3157.05	1942.85	3351.72	4862.20	1653.64	3560.52	3995.93	2743.48	3225.92	2850.35	1746.21	432.89	208.32	49260.29	
11	2205 Art and Culture	2.75	1.19	2.45	14.92	0.85	1.40	2.71	0.00	0.00	13.18	0.04	12.17	0.00	0.03	0.00	5.02	0.07	0.25	0.00	58.03	
12	2210 Medical and P.M.	305.90	270.72	320.49	26.58	269.77	367.99	446.29	225.48	405.27	614.46	326.27	452.17	535.16	326.24	390.11	527.99	280.00	72.04	65.79	6359.77	
13	2211 Family Planning	185.82	129.28	208.94	799.42	214.53	199.13	295.02	126.43	182.60	326.75	114.97	226.60	360.04	167.87	214.96	104.95	110.90	36.01	34.68	4200.21	
14	2215 Water Supply	0.00	24.57	10.00	0.00	0.08	122.11	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.86	0.00	22.21	0.00	8.50	152.55	
15	2216 Housing	102.84	46.22	117.77	152.97	78.12	100.09	74.80	79.39	90.66	272.14	72.54	121.48	0.00	156.24	88.65	99.20	72.91	25.96	12.12	1773.20	
16	2505 Rural Emd.	1.59	0.00	0.12	0.00	0.00	1.79	0.00	0.00	0.00	0.00	0.20	0.00	0.00	2.67	2.14	0.00	0.00	29.62	86.46	129.59	
17	2225 Wel. of SC, ST	227.10	140.64	266.59	339.80	452.94	100.30	569.51	52.91	177.22	241.66	98.90	248.39	890.64	110.02	322.99	659.18	161.72	26.48	74.92	5276.01	
18	2230 Lab & Enclav.	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	
19	2235 Nutrition	110.70	0.01	119.49	120.55	174.13	80.39	189.78	105.25	55.41	94.26	106.00	98.12	322.98	118.37	166.03	184.29	112.97	0.00	35.25	2192.99	
20	2235 Social Security	46.42	0.00	0.08	8.37	18.99	0.29	12.87	0.00	345.91	11.35	0.00	0.01	0.00	0.02	8.79	2.19	1.13	0.18	0.00	456.60	
21	2245 Relief N. Cal.	73.67	158.34	856.65	6.64	26.82	259.52	5.82	1096.90	19.06	20.01	1443.19	55.72	858.76	127.61	161.09	64.87	236.14	8.04	0.00	5478.85	
22	2401 Agriculture	124.12	88.20	126.80	206.16	139.24	108.22	228.86	77.63	106.67	281.03	89.06	192.12	242.55	111.58	156.61	271.20	79.81	20.65	17.59	2674.11	
23	2402 Soil & Water Con.	0.00	0.00	0.00	0.00	0.00	0.00	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.56	
24	2403 Animal Hus.	45.56	39.19	67.35	64.16	59.89	68.05	79.85	45.77	59.22	67.84	51.38	37.09	101.91	47.86	77.86	80.76	36.15	11.99	16.92	1103.80	
25	2406 Forests	0.00	0.00	0.00	0.00	0.00	0.00	2.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.32	0.00	0.00	0.00	0.00	7.94	
26	2408 C.D. on Nutrition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	2425 Co. Oo.	2.63	3.61	0.98	0.74	3.64	5.1	2.19	4.31	5.27	0.86	2.53	2.53	35.13	5.40	1.64	3.82	4.13	1.54	0.00	86.13	

Statement Showing the Details of Expenditure by District Panchayats
Year 1992-93

(Rs. in Lakhs)

Sl. No.	Major Heads	Name of Dist. Panchayat																			
		A'bad	Anreli	B'kantha	Vadodra	Bharuch	Bhavnagar	Valsad	Jamnagar	Junagadh	Kheda	Kutch	Mehsana	P'Mahals	Rajkot	S'Kantha	Surat	S'nagar	G'nagar	Danos	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
28	2501 Sol.Rural Pro.	257.47	0.00	272.72	380.61	198.89	187.57	220.25	215.63	231.31	0.00	183.35	372.56	0.00	0.00	207.56	0.15	141.57	46.66	102.02	3018.33
29	2525 O.R.Dev.P.	821.05	554.03	520.20	474.13	452.99	101.48	524.59	347.25	528.09	877.02	423.44	610.95	479.40	764.89	402.81	991.97	370.91	106.53	12.79	9365.32
30	2711 Flood Control	39.02	2.60	16.60	176.93	37.64	13.34	24.80	43.36	14.10	10.37	0.00	46.26	0.00	8.79	50.37	16.34	78.50	0.00	0.00	579.84
31	2404 Dairy Dev.	0.00	0.00	0.00	0.00	0.00	0.00	1.24	0.00	0.22	0.28	0.00	0.00	0.00	0.00	0.00	0.74	0.00	0.00	0.00	2.57
32	2702 Irrigation	124.42	171.25	144.65	0.00	150.12	247.90	129.02	542.92	242.74	125.07	464.80	509.17	359.50	420.50	502.64	92.27	649.99	0.00	3.32	4901.83
33	2705 Area Dev.	0.00	0.00	0.00	0.00	0.00	0.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	2.23
34	3054 Road & Bridges	765.40	469.54	764.22	883.43	570.91	839.79	682.98	709.21	536.93	851.09	530.09	719.60	1069.15	533.80	982.66	840.70	441.35	96.00	75.30	12139.30
35	3454 Census	6.02	5.63	5.27	8.92	5.00	6.53	6.00	5.52	6.04	5.64	5.89	4.50	5.44	6.20	6.12	9.80	5.33	3.70	3.11	110.93
36	3475 O.Gen.Eco.Set.	0.00	0.00	0.91	0.95	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.72	0.00	0.00	12.71
37	2851 Village & S.Inds.	5.21	0.48	1.20	0.39	9.02	10.51	1.79	0.75	0.49	4.57	4.28	2.19	0.00	0.00	7.73	2.79	0.49	0.00	0.00	54.20
38	2071 Pensions	0.00	0.00	0.00	0.00	0.00	2.85	0.00	0.00	0.00	0.00	0.00	0.00	0.41	0.21	0.00	6.61	1.93	0.00	0.00	12.07
39	2251 Secretariate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	4202 Boarder A.D.P.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	42150.C.Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	Misc. Exp.	40.86	61.04	23.95	19.44	81.27	1.05	24.40	67.22	19.63	10.66	71.34	56.58	10.95	2.08	40.79	65.89	12.15	70.54	33.10	761.96
TOTAL		5969.55	4202.52	6907.00	6577.76	5336.02	5670.29	7003.10	5898.65	6756.11	9277.93	5771.42	7629.70	9838.30	5230.93	7192.33	7247.15	4727.71	1047.64	1081.50	114132.37
PUBLIC DEBT																					
Loans exp.from Panchayats Funds		17.88	40.65	147.53	231.92	18.23	316.74	127.37	0.00	0.00	0.00	379.37	46.90	71.55	0.00	40.73	64.37	33.65	0.00	0.00	1532.98
Loans exp.from Govt. Funds		63.83	55.86	95.29	112.40	38.05	0.00	0.00	205.88	220.69	494.06	54.78	14.94	6.55	244.17	80.26	0.00	45.93	35.64	26.01	1734.44
Repayment to Govt.A/c		168.94	194.93	80.02	107.33	170.50	75.32	74.63	44.88	62.53	0.00	0.00	0.00	0.00	0.00	0.00	23.06	0.00	5.87	0.00	968.13
Securities,Adv.etc.		995.20	251.06	1171.60	1167.16	523.79	2223.13	1082.81	1154.93	1004.66	1252.54	613.29	423.42	934.17	1062.93	1415.76	1975.64	408.33	33.05	61.56	17725.57
Total Public Debt		1245.85	543.06	1494.54	1616.81	756.63	2615.26	1284.81	1365.65	1287.93	1746.63	1047.44	555.26	912.27	1307.16	1536.75	2063.07	493.91	74.56	87.59	22021.12
TOTAL ALL		7214.40	4745.58	8301.54	8196.57	6136.66	8285.65	8287.91	7252.30	7944.04	11024.46	6818.86	8183.99	10749.20	7201.93	8719.11	9310.22	5211.62	1122.2	1448.12	136153.49

Sr.No.	Name of the Schemes	Eighth Plan 1992-97		Annual Plan 1992-93					Annual Plan 1993-94					Annual Plan 1994-95				Annual Plan 95-96+Increase/Decrease				
		Outlay	Target	Outlay	Expenditure Recon.	Expenditure Regg.	Target	Achievement	Outlay	Expenditure Recon.	Expenditure Regg.	Target	Achievement	Outlay	Grant Released	Expenditure (Sept.94)	Target	Achievement (Sept.94)	Outlay Proposed	Target Proposed	Against 94-95	Against 94-95
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
RURAL DEVELOPMENT/COMMUNITY DEVELOPMENT AND PANCHAYATS																						
1	CDP-1 Strengthen under the Development	30.00	N.F.	5.00	2	2	N.F.	Maint. o Posts	4.00	4.00	3	N.F.	Maint. o Posts	4.00	2	1	N.F.	Maint. of Posts	4.00	N.F.	0.00	
2	CDP-2 Survey & S	5.00	N.F.	1.00	1.00	1.00	2 Survey	2 Survey in prog.	0.50	0.00	0.00	2 Survey	2 Survey in prog.	1.00	1	0.00	2 Survey	2 Survey in prog.	0.50	N.F.	-0.50	
3	CDP-3 Training, and Research	45.00	N.F.	9.00	0.61	0.61	N.F.	Maint. o R.T.C.	6.00	1.00	1	N.F.	Maint. o R.T.C.	4.00	0	0	N.F.	Maint. of R.T.C.	0.00	N.F.	-1.00	
4	CDP-4 Strengthen administrative structure of Talwara Panchayat	55.00	N.F.	12.00	5.5	6	N.F.	Maint. o Posts	10.00	8.00	7	N.F.	Maint. of 13 Posts of Dy.TDO	8.00	2.30	3.12	N.F.	Maint. of 13 Posts of Dy.TDO	10.00	N.F.	4.00	
5	CDP-5 Assistance development of infrastructure in areas under N.P.	375.00	58 N.P.	75.00	75	65	16 old + 12 New N.P.	87 Work Compl. 90 in prg.	75.00	60.00	64	12 old + 10 New N.P.	80 Works Compl. 31 in prg.	40.00	4	0.00	N.F.	old Works in Prog.	15.00	0.00	-25.00	
6	CDP-6 Integrated Environmental Improvement Programme	500.00	N.F.	98.00	97	90	N.F.	80812 Works 108 Shibir	98.00	76.50	86	N.F.	82920 Works 457 Shibir	125.00	19.30	0	N.F.	99 Works	806.00	N.F.	632.00	
7	CDP-7 Sarvodaya	800.00	90 Centr	160.00	154	154	19 Centre	18 Cent.	166.00	125.00	125.00	19 Centr	19+5 Cen	176.00	71	71	21 Centr	23 Center + H.C.	210.00	23 Cent.	34.00	
8	CDP-8 Conversion latrines into water sealed once	40.00	N.F.	10.00	8.45	8.45	Conv. of Dry let.	Conv. of Dry let.	0.50	0.00	0.00	N.F.	0.00	0.50	0.00	0.00	N.F.	0.00	1.00	N.F.	0.50	
9	CDP-9 Grant-in-a Nagar Panchayat for Construction of Panchayat Ghar and quarter for Talati-cum-Mantry	150.00	N.F.	30.00	20.00	10.65	100 P. Ghar	12 Compl. 22 in prg.	40.00	40.00	20	100 P. Ghar	12 Compl. 69 in Prog.	45.50	22	5	105 P. Old Works in prog.	76.00	N.F.	30.50		
Total C.D.P. (Exclud 2000.00)				400.00	373.91	337.91			400.00	314.50	305.72			400.00	122	80		1125.50		725.50		
B BORDER AREA DEVE																						
1	CDP-7 Sarvodaya	0.00							30.00	15.00	15.00	3 Centre	3 Centre	54.00	20.91	20.91	3 Centre	3 Centre	70.00	3 Centre	16.00	
2	CDP-6 I.V.E.P.	0.00							R.15.00		0.00			0.00					N.F.	0.00		
3	CDP-9 Panch. Gha	0.00									0.00			0.00					N.F.	0.00		
Total of Border		0.00		0.00	0.00	0.00			0.00	30.00	15.00	15.00		54.00	20.91	20.91		70.00		16.00		
Total C.D.P. (Inc 2000.00)				400.00	373.91	337.91			0.00	430.00	329.50	320.72		454.00	142.45	100.68		1195.50		741.50		

Sr.No.	Name of the Schemes	Eighth Plan 1992-97		Annual Plan 1992-93				Annual Plan 1993-94				Annual Plan 1994-95			Annual Plan 1995-96			Increase/Decrease Against Target 94-95	-Decrease Target Against 94-95			
		Outlay	Target	Outlay	Expenditure Recon.	Expenditure Regg.	Target	Achievement	Outlay	Expenditure Recon.	Expenditure Regg.	Target	Achievement	Outlay	Expenditure (Sept. 94)	Target	Achievement (Sept. 94)			Outlay Proposed	Target Proposed	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
SOCIAL SERVICES																						
Housing/Rural Housing																						
1	HSG-7 House-site landless labourers	300.00	150000	60.00	60.00	42.16	30000	37184	90.00	90.00	59.54	30000	35092	65.00	29	11	30000	13980	50.00	30000	-15.00	0
2	HSG-8 Constructi	8724.00	158600	1565.00	1565.00	1210.47	28000	29248	1450.00	1450.00	1345	30000	29829	1650.00	751.37	429.49	30000	7419	1714.00	28200	64.00	-1800
											R(28400)											
3	HSG-9 L.I.G. Hou	1825.00	4300	227.00	195.00	157.43	800	450	215.00	215.00	210	715	594	300.00	45.90	54	715	118	495.00	900	195.00	185
															(Aug.)	(Aug.)		(Aug.)				
4	HSG-10 E.V.S. Ho	125.00	5000	20.00	16.50	19	540	171	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0		98.00	500	98.00	500
5	HSG-11 Serviced/	20.00	2000	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0		0.00	0	0.00	0
6	HSG-12 Upgradati Housing	4476.00	373000	462.00	462.00	381	38500	30696	175.00	175.00	260	12300	19412	300.00	136.00	25	20000	3632	200.00	13300	-100.00	-6700
												R(11700)										
7	HSG-13 Extension	1500.00	75000	160.00	160.00	193	8000	8531	96.00	96.00	117	3800	4585	140.00	67	17	5800	1758	100.00	4000	-46.00	-1300
8	HSG-14 Assistanc building centres	30.00	15	6.00	0.00	0.00	3	0	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0	0	6.00	3	0.00	0
Total Rural Housing Encl. Poverty Alleviation Prog.		17000.00		2500.00	2458.50	2002			2026.00	2026.00	1985			2467.00	1029	537			2663.00		196.00	
*HSG-15 Poverty Alleviation Prog.																						
1	HSG-8 Constructi	0.00		7.50	7.50	0.00	Included in gen.	Included in gen.	164.00	164.00	121.71	N.F.		164.00	54	26	0	0	175.00	2900	11.00	2900
2	HSG-12 Upgradati	0.00		111.00	111.00	0.00	Target	Achv.	200.00	200.00	151	13300	10752	200.00	91	15	13300	1406	200.00	13300	0.00	0
3	HSG-13 Extension	0.00		37.25	37.25	0.00			70.00	70.00	56	2300	2324	195.00	87	10.20	7800	627	195.00	7800	0.00	0
		0.00		155.75	155.75	0.00			434.00	434.00	329			559.00	231.80	52.03			570.00		11.00	
		0.00		0.00	0.00	0.00			0.00	0.00	0.00			100.00	49.05	0.00			100.00		0.00	
Total Rural Housing (including P.A.P. & B)		17000.00		2655.00	2614.25	2002			2460.00	2460.00	2314.18			3126.00	1310.17	589			3333.00	207.00		

Appendix

Number of Zilla Parishad, Panchayati Samiti, and Village Panchayat visited

Zilla Parishad	Panchayat Samiti/ Taluka Panchayat	Village Panchayat
MAHARAHSTRA -----		
Pune	Haveli Khed	Hingnekhurd Sandbhorwadi
Thane	Ulhasnagar Morbhad	Wanghani
Jalna	Jalna Ambad	Daregaon Ramnagar Sukhapuri Tirthpuri
GUJARAT -----		
Baroda	Baroda Padra	Amra Goriad
Mehsana	Mehsana Vishnagar Kadi	Jagudan Akhaj Balwantpura Balam Kansarakui Chandarda
Rajasthan -----		
Jaipur		
Udaipur	Budgaon Girwa	Lakhavali Matoon Dantisar Jagat Gudli Sulawas