

Mobilisation and Management of Financial Resources
by Panchayati Raj Institutions
– A Study of Haryana State

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FOREWARD

The Seventy Third Amendment Act, 1992 has given new lease of life to the Institutions of Panchayati Raj. The institutional mechanism for effective governance at district and sub-district levels has not only been created but has also been strengthened both in concurrent and perspective manner. The various socio-economic problems adversely affecting rural area could effectively be solved only through effective implementation of the Article 243G of the Constitution which states that Panchayats at the appropriate level will prepare plans for economic development and social justice and the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the 29 Subjects given in its Eleventh Schedule.

The Panchayats cannot become effective institutions of local self-governance unless they have a strong financial base with clearly defined sources of revenues and the revenues are properly managed to optimize the resources. As per the provisions of the Constitution, the State Legislature has been given the discretion to authorize Panchayats to levy taxes and assign taxes, etc, to enable them to mobilise their own resources for discharging assigned duties and functions. In the context of above and in the light of the experiences gained about the functioning of PRIs during the last decade, it becomes important to study the financial domain of the Panchayats, assess their capacity to raise resources, analyse their capacity to absorb devolved and own financial resources, evaluate the extent of fiscal discipline practiced, the extent of proper management of financial resources at their disposal at different levels of PRIs and, finally, suggest suitable measures for improving the managerial capacity of these institutions.

Keeping this in view the present study has been conducted for Haryana with the purpose to streamline the financial system of the Panchayats so that they can fulfill the expectation and inspirations of the villagers.

I personally feel that it is right time to take up such type of evaluative studies of various aspects of the Panchayati Raj Institutions in the State. I hope that the suggestions given in the Report would certainly help the Policy Makers to make Panchayats more effective, transparent, accountable and participatory institutions. My colleague Dr. Mahi Pal deserves kudos for the work he has done for the completion of this study.

I would also like to thank the Planning Commission, Government of India for sponsoring this study.

I believe this report will be very useful for Policy Makers, development Practitioners and all those who are interested in studying the grassroots democracy.

Dr. Surat Singh
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Mahi Pal

Chapter I

Introduction

The Constitutional (Seventy Third Amendment) Act, 1992 has added third tier of governance in Indian federal polity through the Institutions of Panchayati Raj. The institutional mechanism for effective governance at district and sub-district levels has not only been created but has also been strengthened both in concurrent and perspective manner. The burning issues such as reduction of poverty and infant mortality, increase in literacy, creation of employment opportunities and development of infrastructure in rural area could effectively be solved only through effective functioning of the Panchayati Raj Institutions (PRIs). The Article 243G of the Constitution states that the Legislature of a State may endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level with respect to the preparation of plans for economic development and social justice and the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the 29 Subjects given in its Eleventh Schedule. This is the mandate given by the Constitution to the States to empower Panchayats functionally, financially and administratively to enable them to fulfill the aspirations and expectations of the villagers.

The PRIs cannot become effective institutions of local self-governance unless they have a strong financial base with clearly defined sources of revenues and the revenues are properly managed to optimize the resources. As per the provisions of the Constitution, the State Legislature has been given the discretion to authorize Panchayats to levy taxes and assign taxes, etc, to enable them to mobilise their own resources for discharging assigned duties and functions. In the context of above and in the light of the experiences gained about the functioning of PRIs during the last decade, it becomes important to study the financial domain of the Panchayats, assess their capacity to raise resources , analyse their capacity to absorb devolved and own financial resources, evaluate the extent of fiscal discipline practiced, the extent of proper management of

financial resources at their disposal at different levels of PRIs and, finally, suggest suitable measures for improving the managerial capacity of these institutions.

It has become even more important in view of the grim position of the State finance indicated by the Working Group on States' Resources for the 10th Plan constituted by the Planning Commission. It says that decentralisation and involvement of people at the local level will have a critical role to play in achieving requisite level of saving.

This Working Group also observed that: " Given the high negative Balance from Current Revenue (BCR) of States (with the all-states total going up to Rs. 32, 306 crores in 2000-2001), the need to step up resource mobilization by the states is greater today than it was at any previous moment. This has several important consequences for local governments in the country. First, as most of the local taxes are inelastic and some are unproductive, the need for sharing and/or providing for more revenue raising powers of the local bodies increases especially for the PRIs whose functional domain and responsibilities as per the 73rd Amendment are large and growing. Second, some states have taken away from local bodies such relatively productive taxes like profession tax and entertainment tax. In several States, octroi has also been abolished. This has affected their tax base and tax domain adversely, Third, despite the recommendations of most State Finance Commissions, the flow of funds to local bodies continues to be characterized by delay, unpredictability and inadequacy.... The 25 percent matching requirements in the allocation of grants to local bodies and several centrally-sponsored schemes means that if the local body/state raises 1 rupee, it can attract 3 rupees. Indeed, all tiers of government have to pull together in the federal context involving shared responsibilities. What should be the share of the local bodies in raising tax and non-tax revenue is the specific question in this context."

It has been projected by the Advisory Group on Tax Policy and Tax Administration for the Tenth Plan that to raise the Tax-GDP ratio of States from the level of 5.38 per cent to 5.98 per cent and 6.9 per cent by the first and the terminal year of the Tenth Plan, respectively, involved an increase of 0.92 percentage points or about 15.4 per cent in the Tax-GDP ratio at the end of the Plan period compared to 2002-03. Hence, the local self-governments have to increase their tax-GDP ratio by a substantial margin although it may be difficult to raise it by 0.92 percentage points. If we compare both

Panchayats and Municipalities we find that the challenges before the former are greater as the trend Tax-GDP ratio shows a declining trend when compared across the period from 1997-98 to 2006-07 as shown by the Table given below. Hence, mobilisation of additional resources by the Panchayats is essential for ushering these bodies in the sphere of fiscal autonomy which is indispensable if these bodies are to perform as institutions of local government.

Year	PRIs	
	Tax	Non-Tax
1997-98	0.025	0.020
2002-03	0.023	0.019
2006-07	0.021	0.018

It is nonlikelihood of having any buoyancy in mobilising resources by the Panchayats in future because the assigned taxes of these bodies do not have elastic yield. Besides, the service sector which is one of the most growing sectors is rarely taxed by the Panchayats.

In view of the above, it is clear that the low revenue mobilization by rural local bodies is a serious issue to be seen in the light of the Constitution which envisages Panchayats as autonomous institutions. Low revenue mobilization cannot be explained by the low revenue base alone. While the PRIs have been traditionally attached to the State Departmental administration. Simple reluctance to mobilize revenue, lack of role clarity between tiers, lack of staff support, unviable administrative area, creation of parallel channels of flow of funds are some major factors for eroding the autonomy of the Panchayats. It is clear from the above that the states have not built up fiscal autonomy and fiscal base of the PRIs.

The finance is fuel which is indispensable for working the engine in the form of Panchayati Raj Institutions. In this context, Kautilya had reminded us that, "All undertakings depend upon finance. Hence, foremost attention shall be paid to the treasury." Besides mobilization of financial resources, other important aspect is proper management of the mobilized resources by the Panchayats. In other words, present

study's main concerns are as to how the Panchayat have been mobilising the financial resources and as to how these institutions are spending for the benefits of the people. In fact, Panchayats should not have confined merely to mobilising finances but should also proactively involve the planning and coordination of the financial resources for the overall development of rural areas.

Review of Literature

The area of mobilisation and management of financial resources of Panchayats has not been much researched. However, while scanning the literature on the theme, very few studies were found which are mainly related to the management of common property resources.

Singh (1995) conducted a study on Common Land Encroachment and Panchayat Finances with the purpose to examine the problems of unauthorized occupation on common land in Haryana and consequent loss of income to the Panchayats as well as identification of the factors which leads the occurrence of this phenomenon. Sixty respondents from four Gram Panchayats in two Blocks of Karnal and Kurukshetra Districts of the State have been interviewed beside interviewing some select senior officials, both working and retired, for this purpose.

The main findings of the study, inter alia, include : encroachment of panchayat land and abadi deh; not giving of fertile land to Forest Department; cultivation of common land by the Panchayats themselves, and for this they need to should be given agricultural implements; people with political links and people with muscle powers encroached more Panchayat land; on an average, in a district, about one thousand cases of illegal possession are always pending in different courts and the Legal Officers have practically failed to justify their existence and protect the interest of Gram Panchayats in this regard. In nutshell, there was administrative slackness in initiating action against the encroachers having political support and links with officials.

Based on the findings, the study suggested : (1) Block Development & Panchayat Officers (BDPOs) and District Development & Panchayat Officers (DDPOs) may be made responsible in this regard and they should submit quarterly report to the Collector ; (2) conducting girdawari of common land jointly by Block and Revenue Patwaris ; (3) exclusive Courts of the Assistant Collectors 1st grade to deal with the cases of

encroachment ; (4) Penalty on the encroacher must be more than the benefits derived from the encroached land ; (5) constituting the 'Task Force' for getting the encroached land vacated the members of this Force should be of high integrity.

Annamalai (2000) conducted a study on Mobilisation of Resources by Gram Panchayats through Common Property Resources in the State. For this purpose, he selected the Sandhir Gram Panchayat (GP) which falls under Nilokheri Block of Karnal district. The study revealed that out of total common land of Karnal district, about 4 per cent was encroached upon by the villagers, causing heavy loss of income and other benefits to the Gram Panchayats. Out of the total 2580 acres total land of the village, common land constitute 62 acres in this GP. The income from the common land was Rs. 30,0200.00 during the year of 1997. The study further says that 8 acres of land had been encroached by a family in the village. This land was got vacated by the GP collectively under the dynamic leadership of the Sarpanch. However, the same efforts were not made for other common property resources. For example, fishponds have been contracted for a paltry sum of Rs. 5000.00 per annum which otherwise would have fetched an amount of Rs. 2.50 lakh per annum. This is the case of under-utilisation of the common property resources in the village. As a recommendation, the study suggested that local initiative and participation could ensure the restoration of control over common property resources by the Panchayats.

Rishi Pal (2002) has conducted a study on the Finances of PRIs in Haryana with the objectives to analyse, inter alia, the devolution of powers to Panchayats in Haryana and, on the basis of that, the researcher suggested some measures to increase the financial resources of the Panchayats. The study is mainly based on secondary data collected from different sources. However, some information on income and expenditure has also been collected from Kurukshetra , Karnal , Kaithal and Jind Zila Parishads.

The findings of the study, among others, include : the only source of income on which Panchayats are depending in the income from Shamlat land; trend of grant- in -aid and other sources are just nominal and grants are not being increased on yearly basis; the Haryana Panchayati Raj Act, 1994 does not empower PRIs to mobilise adequate resources. Even some of the taxes and cess levied earlier have been abolished; declining trend of own revenue. Based on the findings, the study suggested that there is need to

give clear-cut powers to the Panchayats in order to enable them to impose taxes and fees at their level besides restructuring the administrative set-up of the Panchayati Raj System and proper maintenance of the common property resources.

It is clear from above that neither has the power of taxation given in the Haryana Panchayati Raj Act been used nor have the common property resources available with them been maintained properly by these institutions. The aspect of the maintenance of accounts by these bodies has not been touched upon by any of the studies reviewed.

Objectives of the Study

The main objectives of the present study are as follow:

1. To study the present status of the finances and their management by the Panchayats at different levels in the context of existing provisions;
2. To delineate the modalities for strengthening the financial domain of the Panchayats through transfer of resources from the State and the Central Governments;
3. To assess the capacity of the Panchayats to raise financial resources and other resources and to prepare an action plan for the same;
4. To analyse the capacity of Panchayats at different levels to absorb the financial resources allocated to them under different Schemes and programmes of the State and Central Governments;
5. To analyse the extent of fiscal discipline and management of financial resources practised by the PRIs ; and
6. To suggest a framework for ensuring fiscal discipline and proper management of financial resources at different level of Panchayats.

Hypotheses to be Tested

Following are the hypotheses of the study :

1. Devolution of financial resources under various Central and State sponsored schemes and programmes have strengthened the financial position of the PRIs.
2. PRIs have the capacity to raise additional resources on their own
3. PRIs have the capacity to absorb the resources allocated to them under various Central and State Governments

4. Fiscal discipline and proper management of financial resources are practised by the PRIs.

5. Methodology

a. Selection of Zila Parishads

There are 4 Commissionaires in the State .One Zila Parishad from each of the Commissionaires has been selected randomly for this purpose. Keeping this in view, Ambala ZP from the Ambala Commission, Jind ZP from Hisar Commissionary, Panipat ZP from Rohtak Commissionary and Mahendra Garh ZP from Gurgoan Commissionary have been selected.

b. Selection of Panchayat Samitis

Two Panchayat Samitis (PSs) each from these ZPs has been chosen for the study. One of them was relatively backward and the other relatively advanced in terms of certain socio-economic indicators of development. This has been done in consultation with the district administration.

c. Selection of Gram Panchayats

Two Gram Panchayats from each PS has been selected for the study. Care has been taken to select one relatively backward and another relatively developed Gram Panchayat as per certain socio-economic indicators of development. This has been done in consultation with the block administration.

Sample Design

Sl. No.	Name of the Unit	No. of the Units
1	Zila Parishads	4
2	Panchayat Samitis	8
3	Gram Panchayat	16

6. Data

In order to meet out the objective need of the study, both the primary and the secondary data have been used in the study.

7. Selection of Respondents

Three sets of Schedules have been used for collecting/eliciting /getting relevant information relating to financial aspects of the Panchayats from the Panchayat Functionaries at different levels. Besides, focused discussions were also hold with different Officials and Non-Officials at the GP, PS and ZP levels in order to infer and/or corroborate various conclusions.

Chapter-II

Status and Management of Panchayat Finances

Introduction

The State of Haryana, which was carved out in 1966 from the erstwhile Punjab State, was a comparatively neglected and economically backward part of it. But, later on, it had developed its potential as eminently demonstrated by its overall development. Seventy one percent of its population is rural, lives in 6759 villages, and is largely dependent on agriculture or allied activities for its livelihood. Cultivators comprise 36.03 percent of the working force in the State and another 15.27 percent are Agricultural Labourers. There are 17.28 lakh operational holdings and about 67 percent of these are small and marginal, i.e. 0-1 hectare and 1-2 hectare respectively.

The performance of the State in respect of certain demographic and social indicators has been a mixed one. The decadal growth rate of population of the State was 28.1 per cent as per the 2001 Census as compared to the national figures of 21.3 per cent. The State has the lowest sex ratio of 861 against the corresponding all-India figure of 933. On the other hand, the literacy rate has increased to 69 per cent in 2001, which is marginally higher than the corresponding national average of 65 per cent. The population below the poverty line was only 8.7 per cent during 1999-2000 as compared to 26.1 per cent at the all-India level, a feature which deserves to be commended.

During the Ninth plan period, the State's economy in real terms grew at 5.3 per cent annually, which is slightly lower than the country's economic growth at 5.5 per cent. The per capita GSDP of the State at current prices was Rs. 27746.00 during 2000-01, which is among the highest in the country. The structural composition of GSDP has undergone a change over the years. The contribution of the primary sector to GSDP at current prices has declined from 36.6 per cent during 1987-88 to 31.4 per cent during 2000-01 whereas the contribution of the tertiary sector has increased from 33.9 per cent to 39.2 per cent over the same period.

Profile of the Panchayati Raj Institutions

The population of Haryana as per 2001 Census is 211.45 lakhs of which 71 percent, i.e. 50.29 lakhs, lives in rural area. The entire State has been divided into 4

Divisions which oversee the functioning of 20 districts. There are 6764 inhabited villages grouped into 119 development blocks. The average population per village comes to 2218 persons. The number of villages as per population ranges are given below :

Table 2.1

Villages as per Population Ranges as per 1991 and 2001 Census

Sr. No.	Range	No. of Villages		%age		Population in Lakhs		%age	
		1991	2001	1991	2001	1991	2001	1991	2001
1	(a) less than 200	358	270	5.30	3.99	0.34	0.26	0.3	0.1
	(b) 200-499	725	582	10.70	8.60	2.59	2.12	2.1	1.4
	(c) 500-999	1544	1205	22.80	17.80	11.54	9.16	9.3	6.0
	(d) 1000-1999	2021	2091	29.90	30.91	28.87	30.41	23.3	20.20
	Sub Total	4648	4148	68.70	61.32	43.34	41.95	35.0	27.90
2.	2000-4999	1708	2015	25.30	29.70	51.40	62.41	41.4	41.50
3.	5000-9999	359	504	5.30	7.40	23.75	33.44	19.1	22.20
4.	10000 & above	44	97	0.70	1.4	5.60	12.49	4.5	8.30
	Total	6759	6764	100.00	100.0	124.09	150.29	100.0	100.0

Source : Compiled from Statistical Abstract of Haryana, 2003-04, Planning Department , Government of Haryana, 2005.

It may be seen from the above Table that 4148 villages have a population of less than 2000, their total population being 41.95 lakhs as per the 2001 Census. If compared with the 1991 Census we find that number as well population of these categories of villages have decreased. The number and population of the other categories have as indicated in the Table, increased in the 2001 Census in comparison with the previous Census. The sharp change has been noticed in the population in the case of the 10,000 & above category as the Table indicates. Other conclusion that may be drawn from the Table is that, as per the latest Census, more than one quarter of the population lives in approximately 60 per cent of the villages. Against 6764 villages, the number of Gram Panchayats at present is 6195. It means that every village Gram Panchayat.

Structural Arrangement Prior to 73rd Amendment

It would be appropriate to have a brief idea about the status of Panchayati Raj before the implementation of the Amendment Act. The Gram Panchayat Act was initially passed as far as 1952 in the erstwhile State of Punjab and the Panchayats at the village level have been functioning since then under the provisions of this Act. The other two

tiers, Panchayat Samitis and Zila Parishads were formed under the Punjab Panchayat Samitis and Zila Parishad Act, 1961 and this structure inherited by the Haryana State continued to function till the year 1973, when, on the recommendations of an Ad hoc Committee, the Zila Parishads were abolished in Haryana. Moreover, elections even to the Panchayat Samitis were not held regularly and continued to be postponed frequently and only the institution of Gram Panchayat continued to be more or less in tact throughout this period.

While the Zila Parishad stood abolished, the Panchayat Samitis also functioned at a low key under the 1961 Act. The Samitis consisted of 16 members elected by Panches and Sarpanches of Gram Panchayats in the Block, 2 members representing cooperative societies, 1 member representing the market Committees in the block and had a provision for having another 6 co-opted members, in addition to MLAs who were "Associate" members without any voting rights. The Sub-Divisional Magistrate and the Block Development Officers were also co-opted as ex-officio members.

The Gram Panchayat at village level consisted of 4 to 10 members and a Sarpanch was elected directly from amongst its members. Reservation for women and Scheduled Castes was provided in the Panchayats.

On the financial side, the Panchayat Samitis largely confined themselves to disbursement of grants, both Plan and Non-Plan, which ranged between Rs. 2.50 to Rs. 3.00 crores for the State as a whole received from the Government as community development grants or grants in lieu of ferry tax, abolition of land holding tax and professional tax, etc. The Panchayat Samitis did not raise any resources of their own. The total expenditure on the of the Panchayat Samitis staff in the State was of the order of Rs. 9.92 crores (1994-95) and the staff, besides the Block Development and Panchayat Officer, consisted of 1 Junior Engineer and other accounts and ministerial staff. Apart from this, additional staff like Junior Engineers, Sub-Divisional Engineers and Executive Engineers were posted at the district level, on which an expenditure of Rs. 1.19 crores was being incurred.

The Panchayati Raj Institutions which were brought into existence with much fanfare in the early sixties, went through a period of stagnation (1965-69) and relative decline (1969-85) except in a few States like Maharashtra, Gujarat, Karnataka and West

Bengal where considerable powers were devolved on them and where they continued to play an effective role in decision making and implementation of development programmes. In Haryana, which otherwise successfully embarked on a programme of economic growth and development during this period, somehow these institutions rapidly declined in their importance, As already stated, the role of Panchayat Samitis was largely confined to channelising a few meager grants and giving some technical support in the field. While the Gram Panchayat's structure was more or less in tact, the resources at its disposal were quite meager. Of late, a major part of their resources has been coming from the Poverty Alleviation Programmes and the discretionary grants from the Haryana Rural Development Fund (HRDF) along with certain carryover remnants of grants inherited from the past.

Another factor which needs pointed reference is the growth of departmental hierarchies particularly in the fields like Education, Health and Public Health, which earlier fell in the domain of the Local Bodies. Primary and Middle Schools, which fell in the domain of the Local District Boards prior to 1957, were provincialised and hence the entire burden of expanding educational facilities at these levels was taken over by the State Government. Similar is the position in respect of Health and by now the State has got 67 Community Health Centres (CHCs), 200 Primary Health Centres (PHCs) with 1385 sub-centres, which are all manned and funded by the State Government.

Structural Arrangement after Seventy-Third Constitutional Amendment

In order to give new lease of life to the PRIs, the 73rd Constitutional Amendment was passed by the Parliament in 1992. As per this Act, seats are required to be reserved for Scheduled Castes and Scheduled Tribes in every Panchayat in proportion to their population and one-third of these are further, reserved for women of these groups. At least one-third of the total seats are required to be reserved for women, including seats reserved for the Scheduled Castes women as mentioned above. Seats on similar basis are also required to be reserved in respect of Chairpersons at each tier of the PRIs. Provisions for the constitution of State Finance Commission and the State Election Commission have also been made for giving sustenance to the finance and tenure to these institutions.

In conformity with the 73rd Constitutional Amendment, the Haryana Government enacted the Haryana Panchayati Raj Act, 1994 with the following main features. The Act provides for a three-tier system as in the rest of the country, with the result that the Zila Parishads have been constituted afresh in the State after a lapse of more than 2 decades. While the earlier Act provided for indirect elections at the Zila Parishad and Panchayat Samiti level, under the new dispensation, the members of the Zila Parishad are to be elected directly from the wards to be constituted in the district for this purpose. The members of the Panchayat Samiti are to be elected directly from territorial constituencies within the Panchayat Samiti area, the Haryana MLAs representing constituencies which fall wholly or partly in the Panchayat Samiti territorial limits. The Sarpanches of Gram Panchayats are to be co-opted as Members. In so far as the Gram Panchayats are concerned, it has been provided that, besides the Sarpanch, they shall have 6 to 20 Panches to be elected from wards in a Panchayat area.

While the Chairman and the Vice-Chairman of the Zila Parishad and Panchayat Samiti are to be elected indirectly by and from amongst its elected members, in the case of a Gram Panchayat, the Sarpanch is to be directly elected by the Gram Sabha.

A special feature of the new enactment, which has sown the seeds of a major socio-cultural revolution in the State, is the reservation for women and Scheduled Castes, not only in respect of the election of Panches and members of Panchayat Samitis/Zila Parishads, but also with regard to the election of Sarpanches and Chairpersons of

Panchayat Samitis and Zila Parishads. It may be stated that three general elections have been held after the implementation of the 73rd Amendment Act. The recent ones in the series were held in April 2005. The district-wise details of elected representatives are given below in Table 2.2.

Table 2.2
Elected Representatives in the Panchayati Raj Institutions

S.No.	District	Total Gram Panchayats	Total Members of Gram Panchayats	Total Panchayat Samitis	Total Members of Panchayats Samitis	Total Members of Zila Parishads
1.	Ambala	430	3465	6	138	17
2.	Bhiwani	462	4544	10	211	29
3.	Faridabad	279	2903	5	139	25
4.	Fatehabad	241	2466	6	130	17
5.	Gurgaon	237	2255	4	96	30
6.	Hisar	310	3755	9	217	29
7.	Jind	300	3341	7	173	24
8.	Jhajjar	248	2602	5	118	18
9.	Panchkula	162	1258	4	43	10
10.	Mehendergarh	341	3145	5	139	18
11.	Rewari	348	3006	5	123	16
12.	Rohtak	152	1920	5	109	15
13.	Sonapat	321	3505	7	177	24
14.	Sirsa	333	3376	7	170	21
15.	Yamunanagar	469	3775	6	132	18
16.	Kurukshetra	379	3149	5	117	15
17.	Kaithal	263	2731	6	141	19
18.	Karnal	380	3704	6	175	23
19.	Panipat	170	1973	5	118	16
20.	Mewat	370	3662	6	158	--
	Total	6195	60535	119	2824	384

Source : Department of Panchayat and Development, Government of Haryana.

Devolution of Powers and Functions to the Panchayats

Under the Haryana Panchayati Raj Act 1994, the Panchayats have been entrusted with duties & functions with regard to almost all the 29 Subjects listed in the Eleventh Schedule of the Constitution. However, to devolve more powers to the Panchayats, the State Government has entrusted to all the three tiers of the PRIs, the functions of supervision and monitoring of important field level activities of sixteen important Departments of the State Government through a Notification in 1995. These Departments are Development and Panchayats, Food and Supplies, Welfare of Scheduled Castes and Backward Classes, P.W.D. (Public Health), Social Forestry and Farm Forestry, Women and Child Development, Rural Development, Agriculture, Animal Husbandry, Power, Social Defence & Security, Horticulture, Ayurveda, Education, Health and Irrigation. The major activities and functions of these Departments entrusted to PRIs in 1995 are given in Annexure-A.

It may be noted that certain powers and functions devolved to PRIs with respect to the activities of the above mentioned Departments were in respect of the preparation of plans, projects and schemes of various activities; their implementation and monitoring; identification of beneficiaries; selection of works to be executed by the GPs, PSs and ZPs in their respective jurisdiction; inspection of the functional units of the Departments located at the village, block and district levels; control over departmental officials; review and implementation of key programmes of socio-economic development such as Health, Education, Welfare, Women and Child, Irrigation, Rural Development, and other important Departments.

There has been evidence which shows that the exercise of these powers by the PRIs and their involvement in the planning and implementation of various rural development schemes has improved their effectiveness at local levels. In the light of the experiences gained toward improvement in the implementation of the programme, the State Government has further enhanced the powers of the PRIs with respect to twelve key Departments of the government, namely, Women and Child Development, Non-Conventional Energy Sources, Health, Ayurveda, Social Justice and Empowerment, Food and Supplies, Public Works Department (Public Health), Agriculture, Transport, Animal Husbandry, Education, and Development and Panchayats during 2000-2001. The main

objectives behind transferring more powers to the PRIs, among others, were to speed up the implementation of development projects, to improve their quality, to increase transparency in the functioning and to ensure accountability at different levels of the Panchayats.

The above indicated powers and functions involved the PRIs in the planning, supervision and implementation of important programmes impinging on the lives of the people in the rural areas in more effective manner. The administrative control of delivery agencies at local levels such as Primary Health Sub-Centres, Stockmen Centres, Veterinary Dispensaries, Ayurvedic Dispensaries and Primary Schools was given to the PRIs. Supervision of important programmes like distribution of food among the Aanganwaris, Health Programmes, distribution of old age, widows & handicapped pensions among them , preparations of ration cards and opening of ration depots by the Food and Supplies Department, installation of drinking water tubewells and standposts, were also brought under the control of PRIs. Officials of these Departments in the villages, blocks and districts were also brought under the control of these institutions by way of inclusion of their comments in the confidential reports of these employees. The identification of beneficiaries and sites for taking up various developmental activities under the programmes of the above Departments too were entrusted to the three tiers of the Panchayats keeping in view the capacity of handling the activities by these Bodies. The financial powers of the PRIs to accord administrative approvals for the execution of different developmental works in their respective areas were also increased by the Development and Panchayat Department of the State Government.

Although planning and implementation of various schemes of different Departments were entrusted to the PRIs, funds and functionaries continued to be vested with the Line Departments. At present, the Departments of Rural Development and Development and Panchayats are implementing most of their development schemes through the Panchayati Raj Bodies. These Departments have been transferring funds of the different programmes to the three tiers of the PRIs in a prescribed ratio. In order to implement various rural development programmes speedily, these Departments have provided the services of the Junior Engineer to the GP, Sub-Divisional Officer (Panchayati Raj) to the PSs and Executive Engineer (Panchayati Raj) to the ZPs. The

Gram Sachivs (Village Secretaries) maintain all records of the GP. The Supervisory Officers like Block Development and Panchayat Officers, Social Education & Panchayat Officers and District Development and Panchayat Officers provide administrative supervision over the execution of projects and expenditure of most of these Departmental funds utilized through the PRIs.

Most of the Centrally Sponsored Programme such as Sampoorna Gramin Rozgar Yojana, Indira Awaas Yojana, Supply of Drinking water and Rural Sanitation for socio-economic infrastructure creation and employment generation are being executed by the PRIs.

The State Government has also made resources available to the PRIs through loans under the Revenue Earning Scheme, grants from the cattle fair income, share of excise duty on the sale of liquor in rural areas. Most of these grants are divided among the three tiers of the PRIs in the ratio of 75:15:10 with Gram Panchayats getting the maximum share.

It is clear from above that monitoring and supervision of the activities of the 16 Departments have been entrusted to the PRIs. However, the finances and functionaries of these Departments have not been put under the control of the PRIs, indicating very little, if not total lack of political will on the part of the state leadership to devolve powers on the PRIs.

Provisions of Financial Resources for the Panchayats in the Central Legislation

The provision for the power of Panchayats to mobilise their resources and constitution of the State Finance Commission to review the financial position of Panchayats given in the Amendment Act are as follows:

Power to Impose Taxes by, and Funds of, the Panchayats

The Legislature of a State may by law-

- (a) Authorise a Panchayat to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits;
- (b) assign to a Panchayat such taxes, duties, tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits;

- (c) provide for making such grants-in-aid to the Panchayats from the Consolidated Fund of the State; and
- (d) Provide for constitution of such Funds for crediting all moneys received, respectively, by or on behalf of the Panchayats and also for the withdrawal of such money therefrom, as may be specified in the law.

Constitution of Finance Commission to Review Financial Position

- (1) The Governor of a State shall, as soon as may be within one year from the commencement of the Constitution (Seventy-third-Amendment) Act, 1992, and thereafter at the expiration of every fifth year, constitute a Finance Commission to review the financial position of the Panchayats and to make recommendations to the Governor as to-
 - (a) The principles which should govern-
 - (i) The distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part 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,
 - (iii) the Grants-in-aid to the Panchayats from the Consolidated Fund of the State;
 - (b) the measures needed to improved the financial position of the Panchayats;
 - (c) any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats.
- (2) The Legislature of a State may, by law, provide for the composition of the Commission, the qualification which shall be requisite for appointment as members thereof and the manner in which they shall be selected.
- (3) The Commission shall determine the procedure and shall have such powers in the performance of their functions as the Legislature of the State may, by law, confer on them.

- (4) The Governor shall cause every recommendation made by the Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

Audit of Accounts of Panchayats

The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by Panchayats and the auditing of such accounts.

Provisions for Mobilisation and Maintenance of the Financial Resources in the State Panchayati Raj Act.

After listing out the provisions contained in the Amendment Act about the mobilisation and maintenance of financial resources , let us see the provisions given in the Haryana Panchayati Raj Act at Gram Panchayat, Panchayat Samiti and Zila Parishad levels.

Mobilisation and Maintenance of Resources at Gram Panchayat Level

At Gram Panchayat level, Gram fund shall be created which shall be utilised for carrying out the duties and obligations imposed on the Gram Panchayat. Following are the sources of funds at this level :

- (a) All grants from the Government or other Local Authorities as may be specified ;
- (b) The balance, if any, standing at the credit of the Gram Panchayat at the commencement of this Act;
- (c) The balance and proceeds of all funds which, in the opinion of the Block Development and Panchayat Officer, were or are being collected for common, secular purposes of the village or the villages comprised in the sabha area;
- (d) All donations;
- (e) All taxes, duties, cesses, fines and fees imposed and realized under this Act;
- (f) The sale proceeds of all dust, dirt, dung or refuse collected by the servants of the Gram Panchayats and dead bodies of animals not claimed by any person in accordance with any custom or usage and the trees and other produce of the land vested in the Gram Panchayat;

- (g) Income derived from the fisheries which are under the management of Gram Panchayats; and
- (h) Income derived from common lands vested in the Gram Panchayat under any law for the time being in force.

Power of Taxation and Fees

(1) Subject to rules made under this Act or any order made by Government in this behalf, a Gram Panchayat shall impose-

- (a) A house tax payable by the occupier or, where a house is vacant, by the owner:

Provided that if any house-

- (i) remains vacant for a period of one year or more; or
 - (ii) is owned or occupied by a person who was dependent of the member of the Armed Forces of the Union of India killed in action during the 1962, 1965 or 1971 war, it shall be exempted from payment of the house tax;
- (b) if so authorised by the Government, a duty on transfer of property in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899, on instruments of sale, gift and mortgage with possession of immovable property situated in the sabha area at such rate as may be fixed by the Government not exceeding two per centum, as the case may be, the amount of the consideration, the value of the property or the amount secured by the mortgage, as set forth in the instrument;
 - (c) If so authorised by the Government, any other tax, duty or cess, which the Legislature of the State has power to impose:

Provided that if the Gram Panchayat fails to impose the tax duty or cess, the government may take necessary steps to impose it and the tax, duty or cess so imposed shall be deemed to have been imposed by the Gram Panchayat:

Provided further that the Government may at any time withdraw the authorisation under clause(b) or clause(c) whereupon the tax, duty or cess shall cease to be levied.

(2) The following fees may be levied by a Gram Panchayat :-

- (i) Teh-Bazari from the shopkeepers in fairs other than cattle fairs;

- (ii) Service fee including fee on cleaning of streets and lighting of streets and sanitation;
- (iii) Fees for registration of animals sold in the sabha area; and
- (iv) Water rates where water is supplied by the Gram Panchayat.

Special Tax and Community Service

A Gram Panchayat may, with the previous permission of the Director, impose a Special Tax on the adult male members of the sabha area for construction of any public work of general utility for inhabitants of the said area for construction of any public work of general utility for inhabitation of the said area provided that it may exempt any member from payment of this tax in lieu of doing voluntary labour or having it done by another person on his behalf:

Provided that, in the case of an emergency, manual labour may be compulsorily imposed without payment and if any person does not perform such labour without sufficient cause, he shall be liable to be punished by the Gram Panchayat with a fine which may extend to fifty rupees.

Audit of Accounts and Budget

Accounts of the receipts and expenditure of every Gram Panchayat shall be made up in such form as may be prescribed and the Gram Panchayat shall make arrangements for the examination and audit of the accounts by such person as the Government may appoint in this behalf.

Every Gram Panchayat shall cause a copy of its budget considered under section 12 and of account made up under sub-section(1), to be kept at its office; and any member of sabha area may, at all reasonable times, inspect any such budget or account on payment of fees as may be prescribed.

A statement of the accounts of the Gram Panchayat for each financial year, showing the income of the Gram Panchayat under each head of receipt, the charges for establishment, the works undertaken, the sums expended on each work and the balance, if any, of the Fund remaining unspent at the end of the year, shall be prepared by the Gram Sachiv in such form as may be prescribed and in such manner as the Gram Panchayat may direct.

Mobilisation and Maintenance of Resources at Panchayat Samiti Level

There shall be formed for every Panchayat Samiti a fund to be called the "Samiti Fund" and the same shall be placed to the credit thereof-

- (a) Proceeds of taxes, cesses and fees imposed by the Panchayat Samiti under this Act;
- (b) All funds allotted to the Panchayat Samiti and income arising from all sources of income placed at its disposal under section 190;
- (c) All rents and profits accruing from property vested in or managed by the Panchayat Samiti;
- (d) All sums contributed to the fund by the Central Government or any State Government or by any Local Authority including Gram Panchayat or any private persons;
- (e) All sums received by the Panchayat Samiti in the discharge of functions exercised by it under this act;
- (f) all sums paid by the Government to the Panchayat Samitis to meet expenses for the performances of agency functions;
- (g) All grants made by the Government for the implementation of Community Development Programme and Rural Development Programme;
- (h) The proceeds of all sources of income which the Government may order to be placed at the disposal of Panchayat Samiti:

Provided that the Government may revoke any order made under clause(h), Haryana Panchayati Raj Act, 1994.

Application of Samiti Fund

The Samiti Fund shall be applicable to the payment, in whole or in part, of the charges and expenses incidental to the several matters specified in section 75 and incurred within area subject to the authority of the Panchayat Samiti and also for the following purposes, namely :-

- (a) Performance of agency functions entrusted to the Panchayat Samiti;
- (b) Expenses required for the audit of accounts of the Panchayat Samiti;
- (c) Cost of the acquisition of land;

- (d) Expenses in respect of such portion of the cost of Departments for Education, Public Health, Agriculture, Public Works and any other Departments as may be held by the government to be equitably debitable to the Panchayat Samiti in return for the services rendered to the Samiti by those Departments;
- (e) Grants-in-aid to the Gram Panchayats and to educational, public health or any other public institution within the area subject to the authority of the Panchayat Samiti;
- (f) Charges and expenses incurred outside the Panchayat Samiti area when such application of funds is in the opinion of the Panchayat Samiti for the benefit of that area;
- (g) Expenses and charges for the implementation of Community Development Programme subject to the general control of and such particular direction as the Government or any other authority appointed by the Government in his behalf, may from time to time issue to the Panchayat Samiti with respect to the pattern and priority of the scheme under the aforesaid Programme ;
- (h) Any other expenditure which the Government may on a recommendation of the Panchayat Samiti or otherwise declare to be fit and proper charge on the Samiti Fund.

Audit of Accounts

Accounts of the receipts and expenditure of every Panchayat Samiti shall be made up in such form as may be prescribed and the Panchayat Samiti shall make arrangements for the examination and audit of the accounts by such persons as the Government appoints in this behalf.

Mobilisation and Maintenance of Resources at Zila Parishad Level

There shall be Zila Parishad Fund which includes the following :

- (a) The proceeds of any tax, cess, toll or fee imposed under this Act;
- (b) The sale proceeds of all dust, dirt, dung, refuse or carcasses of animals, except in so far as any person is entitled to the whole or a portion thereof;
- (c) 5% to 10% of the funds allotted to a district as grant-in-aid by the Government under plan scheme to Development and Panchayats Department.
- (d) all sums received by way of loans from the State Government or otherwise;

- (e) All sums received by way of gift or contribution by the Zila Parishad;
- (f) The income or proceeds of any property vesting in the Zila Parishad;
- (g) The sum realised by way of rent or penalty otherwise than as the amount of any fine in a criminal case.

All property vested in Zila Parishad under this Act and all funds received by it in accordance with the provisions of this Act, and all sums accruing to it under the provisions of any law for the time being in force, shall be applied subject to the provisions and for the purposes of this Act and all such sums and funds shall be kept in such custody as may be prescribed.

Any surplus fund in the hands of a Zila Parishad which may not be required for current charges may be invested in such manner as may be prescribed.

In the case of any loan taken by a Zila Parishad, the payment of the principal and the interest thereon shall be a first charge on its fund.

Power of Taxation

Subject to general direction and control of the Government, a Zila Parishad may, with the prior approval of the Government, impose any tax which the Legislature of the State has power to impose under the Constitution of India. For this, the Zila Parishad may, at a special meeting, pass a resolution to propose the imposition of any tax under section 147 of this Act. When a resolution referred to in sub-section(1) has been passed, a Zila Parishad shall publish a notice defining the class of persons and description of property proposed to be taxed, the amount or rate of the tax to be imposed and the manner or assessment to be adopted. In the case of any loan taken by a Zila Parishad, the payment of the principal and the interest thereon shall be a first charge on its fund.

Levy of fees

With the previous sanction of the Government and subject to the general direction and control by the Government, a Zila Parishad may-

- (i) Levy fee for the use of or benefits derived from :-
 - a. public hospitals, dispensaries, schools, series, markets, rest houses and other public institutions ;
 - b. the supply, storage and preservation of water for drinking, bathing and agricultural purposes; and

- c. preservation and reclamation of soil and drainage and reclamation of swamps;
- (ii) Fix fees at fairs, agricultural shows and industrial exhibitions held under its authority.

Audit and Accounts

- The Zila Parishad shall keep such accounts in such manner as may be prescribed.
- (1) The audit of the accounts of the Zila Parishad shall be carried out by the authority as may be prescribed by the Government and a copy of the audit note shall be forwarded to the Zila Parishad within one month of the completion of the audit.
 - (2) On receipt of the audit referred to in sub-section (1), the Zila Parishad shall either remedy any defect or irregularities which have been pointed out in audit and send, to the Government within three months, an intimation of its having been done so or shall, within the said period, supply further explanation to the prescribed authority in regard to such defects or irregularities as it may wish to give.

Status of the Resources of the Panchayats

After discussing the provisions for finances and their management contained in the Central and the State Legislation , let us see the financial position of the Panchayats in the State.

Table 2.3 presents the revenue and expenditure details of the Panchayati Raj Institutions in Haryana during five years from 1998-99 to 2002-03. It may be seen from the Table that, except in 1998-99 and 2000-01, the share of own revenue hovered above 20 percent during the entire period. The assignment and devolution has also been around 20 per cent except during the 1999-2000 and 2002-03. The grant-in-aid hovered around 50 per cent during 1999-2000 to 2001-02 except in 1998-99 and 2002-03. From the above analysis, two trends emerge. Firstly, the total revenue of the PRIs has been having an increasing trend. Secondly, the share of own resources to total revenue of the PRIs has been decreasing. This is a serious issue and has to be tackled at the earliest. When we ascertained the details of the use of the revenue, we found that almost the entire amount has been spent on the revenue account and very little has been spent on capital account.

If we compare the State level scenario with the national, we find that own revenue share of the Panchayats is much greater in Haryana than the National Level which is

evident from the fact that own revenue of Panchayats in Haryana has ranged between 20.26 percent in 1999-2000 and 45.08 per cent in 1998-99 as against about 6 percent at the National level.

Table 2.3

Revenue and Expenditure of Panchayati Raj Institutions (All Tiers) in Haryana
(Rs. Crore)

Item \ year	1998-99	1999-00	2000-01	2001-02	2002-03
Revenue					
Own Tax	7.20	5.41	7.37	7.52	8.60
Own Non-Tax	50.53	52.52	62.77	68.73	69.76
Own Revenue	57.73	57.93	70.14	76.24	78.36
	(45.08)	(20.26)	(32.85)	(21.83)	(20.82)
Assignment + Devolution	27.30	90.04	42.39	90.41	143.55
	(21.32)	(31.49)	(19.85)	(25.88)	(38.14)
Grants-in-Aid	43.03	137.99	101.01	182.61	154.46
	(33.60)	(48.25)	(47.30)	(52.28)	(41.04)
Others	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	70.33	228.03	143.40	273.03	298.01
Total Revenue	128.07	285.97	213.54	349.27	376.37
	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)
Expenditure					
Revenue Expenditure	127.30	285.62	213.44	349.07	376.18
	(100.00)	(99.99)	(99.95)	(99.94)	(99.95)
Capital Expenditure	0.00	0.35	0.10	0.20	0.20
		(0.01)	(0.05)	(0.06)	(0.05)
Total Expenditure	127.30	285.97	213.54	349.27	376.38
	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)

Source: Twelfth Finance Commission (2005), November 2004.

Grant-in-aid is less in Haryana as compared to that at the national level as evident from Table 2.4. Another interesting feature is that, at the national level, around 25 percent of the revenue is spent on capital formation whereas in Haryana nothing has been spent on this. This may be due to non-reporting of works on the part of the State. It is clear from the above that own resources of the Panchayats in Haryana are quite high as compared to the national average. But the fact of the case is that this is so only in the case of the lowest tier of the Panchayati Raj System because, at this level, Panchayats have power to impose House Tax and also have common land which gives them sufficient resources to meet out their requirements. The economies of the intermediate and apex levels of the Panchayat Raj System in the State are solely dependent on grant diet.

Table 2.4
All-India Revenue and Expenditure of Panchayati Raj Institutions (All Tiers)

<i>(Rs. Crore)</i>					
Item \ Year	1998-99	1999-00	2000-01	2001-02	2002-03
Revenue					
Own Tax	629.89	677.49	753.70	810.81	928.71
Own Non-Tax	531.08	657.02	664.54	621.95	714.80
Own Revenue	1160.97	1334.51	1418.24	1432.77	1643.51
	(6.71)	(5.99)	(6.10)	(6.38)	(6.84)
Assignment + Devolution	5222.71	6508.53	6531.17	6169.43	6648.23
	(30.20)	(29.23)	(28.10)	(27.46)	(27.69)
Grants-in –Aid	9744.19	13118.64	13426.20	13224.07	14154.48
	(56.34)	(58.92)	(57.76)	(58.86)	(58.95)
Others	1167.81	1302.45	1868.75	1643.81	1564.29
	(6.75)	(5.85)	(8.04)	(7.32)	(6.52)
Total Other Revenue	16134.71	20929.62	21826.12	21037.31	22367.01
Total Revenue	17295.68	22264.13	23244.36	22470.07	24010.52
	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)
Expenditure					
Revenue Expenditure	13031.47	15889.15	18131.61	18177.17	17739.97
	(71.18)	(73.25)	(75.36)	(75.92)	(73.05)
Capital Expenditure	5275.41	5803.97	5928.53	5764.02	6546.32
	(28.82)	(26.75)	(24.64)	(24.08)	(26.95)
Total Expenditure	18306.89	21693.12	24060.14	23941.19	24286.29
	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)

Source: Twelfth Finance Commission (2005), November 2004.

Subsidy and Matching Grants

Table 2.5 presents allocation and expenditure of schemes of subsidy and matching grants given to the Panchayats in the State. These schemes are being implemented by the PRIs. It may be seen from the Table that allocation under Subsidy for the Harijan Chopal has been reduced to about 60 percent in 10th plan as compared to 9th Plan in case of subsidy for the Backward Classes Chopals more than 14 percent has been reduced in 10th plan as compared to 9th Plan. Similar special central assistance matching grant to PRIs has been reduced to 6 percent in 10th plan as compared to 9th plan. Only positive aspect is that the Matching Grants in the 10th Plan has been enhanced to more than 50 per cent percent as compared to 9th Plan. This is a welcome trend because the allocation of the matching grant from the State to the Panchayats depends on their own contribution/share in taking up various socio-economic activities at their levels.

Table 2.5

Subsidy and Matching Grants

Rs. in Lacs

Sr. No.	Name of Scheme	Ninth Five Year Plan. (1997-2002) Approved Outlay	Actual Exp.	Percentage of Exp. of Approved Outlay	Tenth Five Year Plan (2002-2007)	Percentage change
1.	Subsidy for the Harijan Chopal	340.00	109.00	32.06	140.00	(-) 58.82
2.	Subsidy for the Backward Classes Chopal	70.00	37.00	52.06	600.00	(-) 14.29
3.	Matching Grants	900.00	361.52	40.17	1360.00	(+) 51.11
5.	Special Central Matching Grant to PRIs	12400.00	10940.17	87.90	11700.00	(-) 5.56
6.	Total	13710.00	11447.69	13260.00		
7.	Per capital (Rs.)	91.14		88.4		

Source : Compiled from Tenth Five Year Plan 2002-07 and Annual Plan 2002-03, Govt. of Haryana, September 2002.

It may also be mentioned that as the Table indicates in terms of per capita of rural population, the allocation in the 10th Plan has also gone down.

Revenue and Expenditure of the Panchayats

It is pertinent to study the income and revenue pattern of all tiers of the Panchayats in the State in order to know their financial status and to evaluate as to what extent have they emerged as Institutions of Self-Government.

Income and Expenditure at Gram Panchayat Level

Table 2.6
Gram Panchayat

(Rs. in Lakhs)

Year	Expenditure		Sources of Revenue				Sources of Capital (Specify)		
	Revenue	Capital	Own Revenue		Assignment/Devolution	Grants-in-Aid from State Government	Others (Specify)	Sources	Amounts
			Tax	Non-Tax					
1997-98	13082.71	-	131.00	5589.19	2240.82	5112.70	-	-	-
1998-99	11902.13	-	720.00	5053.00	2144.80	3983.90	-	-	-
1999-00	26684.25	-	541.00	5252.25	7347.92	13543.08	-	-	-
2000-01	20744.33	-	737.16	6276.56	3848.73	9881.88	-	-	-
2001-02	30772.16	-	751.56	6872.60	5167.30	17980.70	-	-	-
2002-03	31556.82	-	859.63	6976.41	8594.89	15125.89	-	-	-

- Note :
1. Tax = House Tax
 2. Non-Tax = Lease Money + Tree Patta + Ponds
 3. Assignment/Devolution = Central Finance Commission to PRIs (75%) + State Excise Share (75%) + JRY/JGSY/SGRY grants + Decentralization Planning grant
 4. Grant-in-Aid = Matching Grant + Revenue Scheme Grant + Salary of Chowkidars (engaged in Gram Panchayats) + HRDF Grant + Best Panchayat Award Grant.

Source : Information on Rural Local Bodies and Urban Level Bodies, Submitted to the Twelfth Finance Commission, Finance Department, December, 2003.

Table 2.6 presents the sources of revenues, expenditure and the amount spent on capital formation by the Gram Panchayats in the State. The Table reveals that of the total revenue of the Gram Panchayat during the last five years (1997-98 to 2002-03), about 50 per cent was the grants, about 20 per cent was assignment /devolution and about 30 per cent was GPs' own revenue. Of the total own revenue, 90 per cent was income from non tax and 10 per cent from Tax. It is interesting to note that not a single penny out of the total resources was spent on capital formation during the last five years. It appears that due to non-maintenance of the data base on capital formation in rural areas because the most of the money under assignment and devolution head was meant for capital formation by the Gram Panchayats.

Income and Expenditure at Panchayat Samiti Level

Table 2.7 presents the income and expenditure of the PSs from 1997-98 to 2002-03. It may be seen from the Table that more than 93 per cent of total resources of this tier are assignment and devolution and rest is the grant received from the State Government and Central Government. There is no income from tax and non tax at this level because these Panchayats have not used the provisions contained in the Act for mobilisation of the resources at their levels.

Table 2.7
Panchayat Samities

(Rs. in Lakhs)

	Expenditure		Sources of Revenue					Sources of Capital	
	Revenue	Capital	Own Revenue		Assignment/ Devolution	Grants-in- Aid from State Government	Others	Sources	Amounts
			Tax	Non- Tax					
1997-98	563.27	4.00	-	-	518.46	54.88	-	-	-
1998-99	634.29	-	-	-	585.48	125.88	-	-	-
1999-00	1061.43	35.00	-	-	1012.31	84.12	-	-	-
2000-01	277.12	-	-	-	193.00	84.12	-	-	-
2001-02	2368.76	10.00	-	-	2284.64	94.12	-	State Govt.	10.00
2002-03	3456.78	10.00	-	-	3362.50	104.28	-	State Govt.	10.00

- Note :
1. Capital =
 1. Construction of Zila Parishad Buildings (Govt. Grant)
 2. Assignment/Devolution
 - (i) 15% Central Finance Commission Grant to PRIs
 - (ii) 15% of State Excise Share
 - (iii) JRY and SGRY grant + Grant in Lieu of land holding tax + Grant in lieu of professional tax + grant in lieu Ferry Ghat tax.
 - (iv) 40% of SGRY grant.
 3. Grant-in-Aid from Govt.Choupal
 - Grant + Rural Sanitation + Conditional & Unconditional Grants.

Source : Information on Rural Local Bodies and Urban Level Bodies, Submitted to the Twelfth Finance Commission, Finance Department, December, 2003.

Income and Expenditure at Zila Parishad Level

Table 2.8 presents the income and expenditure details at the Zila Parishad level. Here also, it may be seen that, out of the total income, more than 80 per cent was the

assignment and devolution of funds under different heads and the rest was the grant-in-aid received from the State Government. There is no own income by this tier in the State.

Table 2.8
Zila Panchayats

(Rs. in Lakhs)

Year	Expenditure		Sources of Revenue				Sources of Capital		
	Revenue	Capital	Own Revenue		Assignment/ Devolution	Grants-in- Aid from State Government	Others	Sources	Amounts
			Tax	Non- Tax					
1997-98	272.45	-	-	-	154.95	117.50	-	-	-
1998-99	193.25	-	-	-	-	193.25	-	-	-
1999-00	815.86	-	-	-	644.00	171.86	-	-	-
2000-01	322.54	10.00	-	-	197.74	134.80	-	State Govt.	10.00
2001-02	1765.89	10.00	-	-	1589.24	186.65	-	State Govt.	10.00
2002-03	2604.17	10.00	-	-	2397.72	215.45	-	State Govt.	10.00

- Note :
- | | |
|----------------------------|--|
| 1. Capital = | 1. Construction of Zila Parishad Buildings (Govt. Grant) |
| 2. Assignment/Devolution | (i) 10% Central Finance Commission grant to PRIs |
| | (ii) 10% of State Excise Share. |
| | (iii) 100% Cattle fair income. |
| | (iv) 40% of SGRY grant. |
| 3. Grant-in-Aid from Govt. | 1. Salary of Zila Parishad Staff. |

Source : Information on Rural Local Bodies and Urban Level Bodies, Submitted to the Twelfth Finance Commission, Finance Department, December, 2003.

Status of the Management of Resources

The maintenance and management of the accounts and audits of the PRIs in Haryana have been done in accordance with the Haryana Panchayati Raj Rules, 1995 and the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules 1996. There is a provision of audit of accounts of all receipts and expenditure of

the PRIs under rule 1999 of the above cited Rules of 1996. The audit has been conducted once after every two years by the Local Audit Department. The status of the audits of the accounts may be evaluated with the help of the findings of the Local Audits Department of some select Panchayats in the State during 2000-01, 2001-02 and 2002-03. These findings depict that gross irregularities crept in the maintenance and management of own and transferred resources from the State and the Centre.

Table 2.9

Findings of the Local Audit Department of the Haryana Government Pertaining to PRIs During 2000-01

Sr. No	Name of Institutions	Findings	Remarks
1	A. Zila Parishad Faridabad	- Expenditure on the maintenance of Staff car was incurred more than the limit prescribed under the Rules 1996. - Instead of repairing Staff Car from Govt. Workshop , repaired from open market is objectionable.	
2	B. Panchayat Samitis 1.Rania 2. Sadhaura 3.Shahabad 4. Maital Hail 5. Nilokheri	-Against the receipt of Rs. 4130/- as security from 6 GPs , entry of Rs.2880/- was made in the Cash Book. Hence, embezzlement of Rs.1250/-. - Instead of paying electricity bills of the Samiti's Staff Quarters amounting to Rs.6333/- by the occupants, payment was made from the Simiti funds. Embezzlement of Rs. 1550/- by showing less sum of the receipt of the funds in the Cash Book. Instead of paying Rs. 16, 352/- to the Part-Time Sweeper and Patwari from Contingent Budget of the Block, was wrongly paid from Simiti funds during 1999-2000. An amount of Rs. 7000/- was spent on advertisement against the prescribed norm of Rs. 2000/- during 1999-2000. Hence, Rs. 5000/- were spent without the approval of the Competent Authority. Against the norm of spending Rs. 18000/- and 5000/- annually on	

		the purchase of petrol and maintenance of Block Jeep, amounts of Rs. 28628/- and 17761/- respectively, were spent.
6. Gurgoan		Instead of paying Rs. 26640/- as pay to a daily wagger from Block funds, was paid from Samiti funds.
7. Gulha at Cheeka		The amount spent on the advertisement was more than the prescribed norms during 1998-99 and 1999-2000.
8. Pundri		Instead of giving pay of the part-time sweeper amounting to Rs. 12000/- from Block Funds, was paid from the Simiti Funds during 1999-2000.
9. Salahavas		The amount spent on the advertisement was more than the prescribed norms during 1999-2000.
10. Bilaspur		The amount spent on the tent at the time of elections of the Panchayat was more than that prescribed by the Deputy Commissioner of Yamuna Nagar district.
11. Barara		Instead of giving Rs. 26052/- and Rs. 16100/- respectively as the salary of the part-time Patwari and Sweeper from the Block funds, amount was given from the Samiti funds.
12. Firozpur Thirka		From July 1998 to February 2000, instead of giving Rs. 30324/- to the Part-Time workers of the Block from the Block fund, was given from the Samiti funds. It was against the prescribed Rules.
13. Israna		An amount of Rs. 12,100/- was spent on the furniture of the Rest House of the Block without the approval of the Competent Authority.
14. Babail		An amount of Rs. 36,000/- was given as contribution to the District Red Cross , Rewari by the District Development and Panchayat Officer during 1999-2000 , which was an irregularity
15. Nahad		An amount of Rs. 38150/- spent on the stationery meant for GPs has not been recovered from the concerned Panchayat during 1999-2000. It was undesirable burden on the Samiti funds.
16. Bapoli		Instead of paying of Rs. 32, 220/- as salary to the part time workers from the Block funds, was given from the Samiti funds during financial year 1999-2000. - An amount of Rs. 17307/- was spent in the month of May, 1999 on the Panch/Sarpanch Sammelan which was held on March 6, 1999 at Hissar.
17. Thanesar		Against the prescribed norm of Rs. 1375/- for one thousand of

	bricks , Rs. 1520/- for per thousand bricks was given to the Bricks Owner. Hence, an amount of Rs. 23200/- extra was given to the Bricks Owner by the Panchayat Simiti.	
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Source: Complied from the Annual Administrative Report (2000-01), Local Audit Examination Department, Government of Haryana.

Table 2.9 depicts the findings of the of the Local Audit Department pertaining to one Zila Parishad and 17 Panchayat Samitis. The findings of the audit examinations are self-explanatory, However, these are summarized below:

1. Not tallying the Cash Books with the money deposited in the Panchayat Simiti Funds
2. Payment of electricity Bills of the Quarters of the Panchayat Samiti from the Panchayat Samiti Funds
3. Embezzlement of funds by the employees of the Panchayat Samiti
4. Paying the salaries of the part-time workers of the Block from the Panchayat Samiti funds
5. Crossing the financial limit in certain activities such as expenditures on advertisement, repair and maintenance, petrol/diesel consumption by the car, rent of tents, purchase of bricks, etc.
6. Contribution by the Samiti to Red Cross Society, etc.

It is clear from the above that the provisions of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules , 1996 have not been adhered to by the Panchayati Raj Institutions in performing various activities under the Panchayati Raj Act.

Table 2.10**Findings of the Local Audit Department of the Haryana Government Pertaining to PRIs During 2001-02**

Sr. No	Name of Institutions	Findings	Remarks
1	Zila Parishads 1. Yamuna - Nagar 2. Ambala	<p>Instead of giving Rs. 1, 16, 450/- as retirement benefits to the Accounts Officer (on deputation) from the concerned Department, was given from the Zila Parishad funds. Hence, irregularities occurred.</p> <p>Above-mentioned Similar irregularity occurred in this Zila Parishad too.</p>	
2	Panchayat Samitis 1.Barara 2. Kathura 3. Pinjore 4. Kalanaur 5. Sohana 6. Sonipat	<p>Against the receipt of Rs. 96221/- from the rent of the shops of the Panchayat Samiti, only Rs. 90676/- was deposited by the dealing Clerk and that too after being indicted by the Audit Party. Still, Rs. 5545/- yet to be deposited by the concerned person.</p> <p>Embezzlement of Rs. 1000/- was noticed in this Panchayat Samiti</p> <p>Embezzlement was noticed in this Panchayat Samiti too.</p> <p>An amount of Rs. 2000/- was deposited by the concerned person after being indicted by the Audit Party.</p> <p>An amount of Rs. 1,79,182/- was collected by the concerned person as income of the Panchayat Samiti from 5.3.2000 to 30.5.2001. Out of this , Rs. 88,800/- was deposited by the person in the Simiti funds and the remaining amount was spent by the Samiti without entering in the record of the Panchayat Samiti. It is gross negligence on the part of the dealing hand.</p> <p>Embezzlement of Rs. 15,000/- in the year 2000.</p> <p>Against the Rules, Rs. 1,00,000/- were given to the Red Cross Society, Sonipat</p> <p>-Rs. 1, 80,000/- was given to the District Computer Society as advance to purchase the Computers in the months of July ,2000 and Feb. 2001. Neither were the Computers received in the Office</p>	

		nor did the Samiti have receipt of the advance deposited with the Society.	
	7. Karu	Instead of spending Rs. 93, 325/- received from the District Animal Fair for the schemes for the development of Animal fair related activities , amount spent on repair of Jeep and consumption of the petrol .	
	8. Babain	Rs. 2500/- were spent on advertisement for the New Year greetings against the Rules.	
	9. Fatehabad	An amount of Rs. 9048/- was spent as electricity charges of the Panchayat Samiti's shops while the amount was to be deposited by the concerned tenant.	
	10. Jatusana	An amount of Rs. 59,492/- was spent as electricity charges of the Panchayat Samiti's shops while the amount was to be deposited by the concerned tenant.	
	11. Rai	-Rs. 90,000/- was given to the District Computer Society as advance to purchase the Computers in the months of July ,2000 and March, 2001. Neither were the Computers received in the Office nor did the Samiti have receipt of the advance deposited with the Society.	

Table 2.10 indicates the spectrum of the irregularities that have crept into the governance of the PRIs in the selected Zila Parishads and the Panchayat Samitis. The variety of regularities are almost the same as were reported in the previous year mentioned in Table 2.9. Two things need to be looked into in the context of the irregularities that happened in the management and maintenance of the finances. First, it is surprising to note that the Accounts Officers of the Zila Parishads who were expected to follow the financial rules in letter and spirit, have themselves flouted them. Second, how did it happen that without depositing the funds with the Panchayat Samiti, the same have been shown as spent. Above findings of the Audit examinations give enough evidences that things have been done by keeping rules and regulation at bay. It reminds one of the popular folk saying i.e *Kuch Bhee Ho Sakta Hai* (Anything can happen).

Table 2.11
Findings of the Local Audit Department of the Haryana Government Pertaining to
PRIs During 2002-03

Sr. No	Name of Institutions	Findings	Remarks
	Panchayat Samitis		
	1. Kathura	Embezzlement of Rs. 8000/- by a Driver.	
	2. Sonipat	-Embezzlement of Rs. 1, 93,796/-. - Against the prescribed amount of Rs. 10,000/- , an amount of Rs. 35,000/- was sent to DDPO for the purpose of holding tournament without the approval of the State Government. - More amount was spent on the lunch of employees engaged in the counting of votes.	
	3. Bhiwani	An extra amount of Rs. 8360/- was spent for welcome gates.	
	4. Dadri	Instead of paying Rs 2100/- as salary to the Chowkidar of a GP from Gram Panchayat fund , was given from the Panchayat Samiti Funds, which is against the Rules.	
	5. Babal	Ignoring the prescribed norm of daily wager, an extra amount of Rs. 5670/- was given to the Part –Time Sweeper.	
	6. Nilokheri	An amount of Rs. 20,000/- was given to the DDPO for purchasing the Computers without the approval of the Government. -An amount of Rs. 27, 682/- was spent on transport for bringing the foodgrains from Rohtak to the Panchayat Samiti under JGSY, while this amount was to be spent from the funds available under the Scheme.	
	7. Salahavas		
	8. Bahadurgarh	An amount of Rs. 27663/- was spent by the Panchayat Samiti for the electricity Bill of the BDPO's residence, while the Bill was to be paid for the concerned person.	

Table 2.11 also indicates almost the same sorts of irregularities as depicted in Tables 2.9 and 2.10 given above.

To conclude, it may be said that the provisions contained in the Haryana Panchayati Raj Act for the mobilization of resources have not been put into practice by the PRIs in the State except by the GPs and that too in case of House Tax only. The other two tiers of the Panchayati Raj System in the State have not used the existing provisions for mobilization of the financial resources. The findings of the Local Audit Department of certain ZPs and PSs indicate that the Haryana Panchayati Raj Finance, Budget, Accounts, Audit and Work Rules 1996, have also not been put into practice. Hence, the state of affairs of both the mobilisation and the management of financial resources has not been as these should be.

Chapter III

Socio-Economic Profile of the Elected Representatives

Introduction

The PRIs are expected to prepare and implement plans for economic development and social justice including the 29 Subjects listed in the 11th Schedule of the Constitution. It has been gathered from the practice in the field that the Panchayats have not been performing this task at their levels. However, besides their own resources, these institutions have been getting funds under various schemes sponsored by the Central and the State Governments from time to time. In this context, it would be relevant to know socio-economic status of the Chairpersons of the sampled Panchayats insofar as it has a bearing on their behavior and conduct of the stipulated business of the located PR bodies.

Socio-Economic Profile of the Chairpersons of the Gram Panchayats

Table 3.1 presents the socio-economic profile of the 16 Chairpersons of the Gram Panchayat (GPs) from the selected Zila Parishads (ZPs).

It may be seen from the Table that none of the Chairpersons is from the age group of 21-30 in the sampled GPs. More than 62 percent of the Chairpersons are from the age groups of 31-50 and about 40 percent are from the age groups of 51-60 and above. Seeing the age profile of the Chairpersons, it may be said that the middle aged generation is shouldering the responsibilities of the local governance in Haryana and the younger generation is not as yet coming forward in this regard.

The details of the sex-ratio show that women have outnumbered their counterparts in the sampled GPs from the selected ZPs. The caste-wise profile of these leaders indicates that more than 56 per cent were from the General Castes , more than 37 percent

were from the Scheduled Caste category, and the rest were from the Backward Classes Category.

Educationally, out of the total, one-fourth were illiterate, more than 12 per cent were literate (i.e. who can read and write a simple message of any one language) and the rest were educated. Among those who were educated, about 44 per cent were educated upto to the Primary levels and more than 18 per cent were educated upto the Metric level. None of the Chairpersons was a graduate or above. As far as their means of livelihoods are concerned , 50 per cent were engaged in agricultural activities as farmers and the rest were either in business or labour or other activities.

As far as the political affiliation of these leaders is concerned, it may be noted that more than one-third of the Chairpersons were having affiliation with political parties. Out of the total, one-fifth were having affiliation with Congress and the rest with the Indian National Lok Dal. About 70 per cent were not having affiliation with any political party. It is implied from above that Panchayat leaders did not have much political involvement at the lowest level of the Panchayati Raj System in the State of Haryana.

Socio-Economic Profile of the Chairpersons of the Panchayat Samitis

Table 3.2 presents the socio-economic profile of the Chairpersons of the Panchayat Samitis.

It is interesting to note that about 90 per cent of the Chairpersons were in the age group of 21-40 and the rest were in the age group of 41-50. None of the Chairpersons was in the age group of 51 and above. From the sex point of view, it may be mentioned that out of total Chairpersons, more than 37 per cent were male and more than 62 per cent were female. Out of total Chairpersons, more than 60 per cent belonged to General Caste

and the rest belonged to Scheduled Caste. None of them was from the Backward Classes category.

Educationally, out of the 8 Chairpersons, all except one were literate. Out of total, 50 percent were educated upto primary level 2 were graduate and above.

From the occupational point of view, out of total 50 per cent were engaged in agriculture/farming and the rest were engaged in either business or other activities. It is interesting to note that 2 Chairpersons of the Panchayat Simitis were engaged in the household activities. Politically, out of the total, 5 were having affiliation with the Congress Party and the 3 have not reported their affiliation with any of the political party.

Socio-Economic Profile of the Chairpersons of the Zila Parishads

Table 3.3 presents the socio-economic background of the Chairpersons of the Zila Parishads.

It may be seen from the Table that all the chairpersons were in the age groups of 31-50 and all of them belonged to the General Category. Out of the total, 50 per cent were male and equal number were female. Educationally, it is interesting to note that all of them were graduate. Out of total, 50 per cent were engaged in agricultural activities and the rest were engaged either in agri-business or other activity. Interestingly, all of them were affiliated with Indian National Lok Dal Party.

Conclusion

On the basis of the analysis of the socio-economic profile of the Chairpersons of the GP, PS and ZP, the following conclusion emerged

There found relationship between level of the PRI tiers and the age of the chairpersons. The Lower the time, the greater the participation of younger people in the

local governance, and the higher the tier, the higher the age of the chairpersons. This indicates that the mature persons participated in local governance at the higher tiers.

Educational level is higher among elected representatives with the higher tier of the Panchayati Raj.

As far as occupation of the Chairpersons is concerned , it may be stated that most of them were perusing agriculture as their means of livelihoods.

Political affiliation was found to be greater at the upper tier of the Panchayati Raj System which is evident from the fact that at the lowest level, less than one - third were having affiliation with the political party, at intermediate level, more than 60 per cent were having political affiliation and, at the apex level, all were having political affiliation.

Table 3.1
Socio-Economic Profile of the Chairpersons of the Gram Panchayats

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Particulars	Classification	Ambala ZP			Panipat ZP			Jind ZP			Mahendragarh ZP			G. Total
		Ambala Block	Saha Block	Total	Panipat Block	Matlauda Block	Total	Jind Block	Narwana Block	Total	Narnaul Block	Ateli Block	Total	
Age	21-30	-	-	-	-	-	-	-	-	-	-	-	-	-
	31-40	1	2	3	-	-	-	1	1	2	-	-	-	5(31.25)
	41-50	-	-	-	1	1	2	1	-	1	1	-	1	5(31.25)
	51-60	1	-	1	1	-	1	-	-	-	-	1	1	3 (18.75)
	60 and Above	-	-	-	-	1	1	-	1	1	1	1	2	3 (18.75)
	Total			4			4			4		-	4	16 (100.00)
Sex	Male	1	-	1	1	1	2	-	2	2	1	1	2	7 (43.75)
	Female	1	2	3	1	1	2	2	-	2	1	1	2	9 (56.25)
	Total			4			4			4			4	16 (100.00)
Caste	General	-	1	1	1	1	2	1	2	3	1	2	3	9 (56.25)
	S.C.	1	1	2	1	1	2	1	-	1	1	-	1	6 (37.50)
	B.C.	1	-	1	-	-	-	-	-	-	-	-	-	1 (6.25)
	Total			4			4			4			4	16 (100.00)
Educational Status	Illiterate	1	-	1	1	1	2	-	-	-	-	1	1	4 (25.00)
	Literate	-	2	2	-	-	2	-	-	-	1	1	2	2 (12.50)
	Primary	-	-	-	1	-	1	2	1	3	1	-	1	7 (43.75)
	Matric	1	-	1	-	1	1	-	1	1	-	-	-	3 (18.25)
	Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Post Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total			4			4			4			4	16 (100.00)
Occupation	Agriculture	-	1	1	2	1	3	2	2	4	-	-	-	8 (50.00)
	Business	-	-	-	-	-	-	-	-	-	1	1	2	2 (12.50)
	Agri + Busi	-	-	-	-	-	-	-	-	-	-	-	-	-
	Private Service	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labour	1	1	2	-	-	-	-	-	-	1	-	1	3 (18.75)
	Other	1	-	1	-	1	1	-	-	-	-	1	1	3 (18.75)
	Total			4			4			4			4	16 (100.00)
Political Affiliation	Congress	-	-	-	-	-	-	-	-	-	1	-	1	1 (6.25)
	B.J.P.	-	-	-	-	-	-	-	-	-	-	-	-	-
	INLD	-	1	1	1	1	2	-	-	-	-	1	1	4 (25.00)
	Independece	2	1	3	1	1	2	2	2	4	1	1	2	11 (68.75)
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	N / R	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total			4			4			4			4	16 (100.00)

Note : Figures in parentheses indicate the percentage.

Table 3.2
Socio-economic profile of the Panchayat Samiti Chairpersons

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Particulars	Clasification	Ambala			Panipat			Jind			Mahendragarh			G. Total
		Ambala Block	Saha Block	Total	Panipat Block	Matlauda Block	Total	Jind Block	Narwana Block	Total	Narnaul Block	Ateli Block	Total	
Age	21-30	-	-	-	-	-	-	-	-	-	1	-	1	1 (12.50)
	31-40	1	1	2	1	1	2	-	1	1	-	1	1	6 (75.00)
	41-50	-	-	-	-	-	-	1	1	2	-	-	-	1 (12.50)
	51-60	-	-	-	-	-	-	-	-	-	-	-	-	-
	60 and Above	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	1	1	2	1	1	2	1	1	2	1	1	2	8(100.00)
Sex	Male	-	-	-	-	1	1	-	1	1	1	-	1	3 (37.50)
	Female	1	1	2	1	-	1	-	1	1	-	1	1	5 (62.50)
	Total	1	1	2	1	1	2	-	2	2	1	1	2	8(100.00)
Caste	General	1	-	1	1	-	1	1	1	2	-	1	1	5 (62.50)
	S.C.	-	1	1	-	1	1	-	-	-	1	-	1	3 (37.50)
	B.C.	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	1	1	2	1	1	2	1	1	2	1	1	2	8(100.00)
Educational Status	Illiterate	-	1	1	-	-	-	-	-	-	-	-	-	1 (12.50)
	Literate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Primary	-	-	-	-	-	-	-	1	1	-	-	-	1 (12.50)
	Matric	1	-	1	1	1	2	-	-	-	1	-	1	4(50.00)
	Graduate	-	-	-	-	-	-	-	-	-	-	1	1	1 (12.50)
	Post Graduate	-	-	-	-	-	-	1	-	1	-	-	1	1 (12.50)
	Total	1	1	2	1	1	2	1	1	2	1	1	2	8(100.00)
Occupation	Agriculture	-	-	-	-	1	1	1	1	2	-	1	1	4(50.00)
	Business	1	-	-	-	-	1	-	-	-	-	-	-	1 (12.50)
	Agri + Busi	-	-	-	-	-	-	-	-	-	-	-	-	-
	Private Service	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labour	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	1 (12.50)
	House Wife	-	1	1	1	-	1	-	-	-	-	-	-	2 (25.00)
	Total	1	1	2	1	1	2	1	1	2	1	1	2	8(100.00)
Political Affiliation	INLD	1	1	2	1	-	1	1	-	1	1	-	1	5 (62.50)
	Congress	-	-	-	-	-	-	-	-	-	-	-	-	-
	B.J.P.	-	-	-	-	-	-	-	-	-	-	-	-	-
	Independece	-	-	-	-	-	-	-	-	-	-	-	-	-
	Not Reported	-	-	-	-	1	1	-	1	1	-	1	1	3 (37.50)
	Total	1	1	2	1	1	2	1	1	2	1	1	2	8(100.00)

Note : Figures in parentheses indicate the percentage.

Table 3.3

Socio-Economic Background of the Chairpersons of the Zila Parishads

1	2	3	4	5	6	7
Particulars	Clasification	Ambala	Panipat	Jind	Mahendragarh	Total
Age	21-30	-	-	-	-	-
	31-40	-	-	1	1	2(50.00)
	41-50	1	1	-	-	2(50.00)
	51-60	-	-	-	-	-
	60 and Above	-	-	-	-	-
	Total		1	1	1	1
Sex	Male	-	1	-	1	2(50.00)
	Female	1	-	1	-	2(50.00)
	Total	1	1	1	1	4(100.00)
Caste	General	1	1	1	1	4(100.00)
	S.C.	-	-	-	-	-
	B.C.	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1	1	1	1	4(100.00)
Educational Status	Illiterate	-	-	-	-	-
	Literate	-	-	-	-	-
	Primary	-	-	-	-	-
	Matric	-	-	-	-	-
	10+2	-	-	-	-	-
	Graduate	1	1	1	1	4(100.00)
	Post Graduate	-	-	-	-	-
	Total	1	1	1	1	4(100.00)
Occupation	Agriculture	-	1	1	-	2(50.00)
	Business	-	-	-	-	-
	Agri + Busi	-	-	-	1	1(25.00)
	Private Service	-	-	-	-	-
	Labour	-	-	-	-	-
	Other	1	-	-	-	1(25.00)
	Total	1	1	1	1	4(100.00)
Political Affiliation	INLD	1	1	1	1	4(100.00)
	Congress	-	-	-	-	-
	B.J.P.	-	-	-	-	-
	B.S.P.	-	-	-	-	-
	Independence	-	-	-	-	-
	Total	1	1	1	1	4(100.00)

Note : Figures in parentheses indicate the percentage.

Chapter IV

Financial Domain of the Panchayati Raj Institutions

Introduction

The 73rd Amendment to the Constitution was a watershed in the sphere of decentralisation in India. The Panchayats have been designated as institution of self-governance (ISGs) and mandated to plan and work for economic development and social justice at their respective levels. The functions relating to the 29 Subjects contained in the 11th Schedule of the Constitution have also been given to the Panchayats for this specific purpose. Although the connotation of ISGs was not defined in the Act, in the common parlance, those bodies or organisations which have clearly defined functions, adequate resources and sufficient personnel may be designated such institutions. Among these three ingredients of the ISG, finance is the life blood needed to keep other two pulsating and vibrant as well as the desideratum for the autonomy and effectuality of the ISG in formulation and implementation of plans/schemes which are more suitable to local needs as well as those that help in poverty alleviation and promotion of social justice.

It is in view of this that, studying the financial domain of the different tiers of the Panchayati Raj System in its various dimensions acquires imperative significance.

Financial Resources of the Gram Panchayats

As per the Haryana Panchayati Raj Act, each and every Gram Panchayat shall have Gram Funds and the same shall be utilised for carrying out its duties and obligations. The following constitutes the Gram Fund :

- (a) all grants from the Government or other Local Authorities;

- (b) the balances, if any, standing at the credit of the Gram panchayat at the commencement of this Act;
- (c) the balances and proceeds of all funds which, in the opinion of the Block Development and Panchayat Officer, were or are being collected for common, secular purposes of the village or the villages comprised in the sabha area;
- (d) all donations;
- (e) all taxes, duties, cesses, fines and fees imposed and realized under this Act;
- (f) the sale proceeds of all dust, dirt, dung or refuse collected by the servants of the Gram Panchayats and dead bodies of animals not claimed by any person in accordance with any custom or usage and the trees and other produce of the land vested in the Gram Panchayat;
- (g) income derived from the fisheries which are under the management of Gram Panchayats; and
- (h) income derived from common lands vested in the Gram Panchayat under any law for the time being in force.

Power of Taxation and Fees:

The Gram Panchayat shall impose a house tax payable by the occupier or, where a house is vacant, by the owner. The tax will be imposed with the rates of Rs. 30/- on Shopkeeper or landowner, Rs. 20/- on Tenant of land or an artisan and Rs.10/- on unskilled labourer. Besides, if so authorised by the Government, any other tax, duty or cess which the Legislatures of the State has power to impose can be imposed by the Gram Panchayat. Provided that if the Gram Panchayat fails to impose the tax duty or cess, the government may take necessary steps to impose it and the tax, duty or cess so imposed shall be deemed to have been imposed by the Gram Panchayat. However, the Government may at any time withdraw these authorizations.

In addition to above, the GP may impose/levy following fees and rates :

- (i) teh-bazari from the shopkeepers in fairs other than cattle fairs;
- (ii) service fee including fee on cleaning of streets and lighting of streets and sanitation;
- (iii) fees for registration of animals sold in the sabha area; and
- (iv) water rates where water is supplied by the Gram Panchayat.

It may also be mentioned that besides these, GP has also has non- tax sources of resources mainly income from common land.

In view of above , let us see the extent to which these provisions have been put into practice by the GPs in the sampled districts. Table 4.1 presents the sources of own income of 8 GPs selected for the study in Ambala and Panipat districts. The sources of own income given in the Table have been income from Shamlat land (Common Land), income from enterprises/shops, income from Haddi Rora , income from taxation and income from fees, income from borrowing, etc. The status of these resources in Khurda GP of Ambala Block is that, out of the total own income, about 93 per cent were from Common Land, about 4 per cent from trees/ponds and about three and half per cent from the House Tax during 2001-02. As the Table reveals , there is a slight deviation in this pattern of income earning from different sources during 2002-03. The share of income from Shamlat land increased whereas the share of income from other sources decreased. As the Table shows , there is no income accruing from trees/ponds to this GP during the year 2003-04. In the other GP of this Block , viz., Sars Heri, situation is quite different as there has been no income from the trees/ponds in any of the three years. It may also be noted that there is no income also from the House Tax during 2003-04. If we see the picture of the entire Block , we find that, out of the total resources, about 93 percent were contributed by the Common Land , about two per cent by trees/ponds and the rest by the House Tax. Situation differs in the Saha Block of

this district. Here, there is no income from the ponds/trees in all the three years and there is no income from the House Tax during 2002-03. There is a negligible contribution of the House Tax during 2001-02 and 2002-03. In this district as a whole, about 95 per cent of the income has accrued from common land.

The resource picture of the Mahimodpur GP in Panipat Block of Panipat district shows that this GP did not have any income from the common land for the simple reason that this GP did not have any common land. And since the GP did not have such land, it did not have income from the Ponds/trees, either. This GP's main source of own income was from Haddi Rora and a little from the House Tax. In other GPs of this Block, almost the entire income was accruing from the common land. The Shera GP of the Madlauda Block of this District has income from common land, income from Trees/Ponds and income from House Tax. It also has a very little income from the share of country liquor. It is interesting to note that almost the entire income of the Waisari GP of this Block has been accrued from common land.

In Pindara GP in Jind block of Jind district , if we see year-wise contribution of different sources of income , we find that common land was the main source of income. In the other GP of this Block, there was not much contribution from any source except the income the House Tax. In the Block as a whole , more than 80 per cent was contributed by the income from the common land, about 10 per cent from the House Tax and the rest by other sources. In Sacha Khera GP of this Block, the main sources of income were common land and Trees/Ponds as the Table 4.2 reveals.

In two GPs in the Mahendergarh Block of Mahendergarh district , there were two sources of incomes : one is common land and the other is House Tax. There is no income from the Trees/Ponds from these GPs. This might be due not having ponds and trees in these GPs of this Block. In

contrast , the other GP of the Block had income from three sources, namely, common land, income from trees/ponds and House Tax.

If we see aggregate picture of own resources of all the 16 GPs in 8 Blocks and 4 Districts (Table 4.3), we find that more than 90 per cent of income was derived from the Shamlat Land, about 8 per cent from Trees/Ponds, and more than 1 per cent from House Tax and not even 1 per cent from the country liquor, Haddi Rora and enterprises/ shops.

Subsidies and Allocation under Rural Development and Poverty Alleviation Programmes

GPs have also been getting subsidies, matching grants and funds from the Central and State sponsored Schemes. The subsidies and matching grants are: subsidy for the Scheduled Caste Choupals, subsidy for the Backward Classes Choupals, Model Village/ Local Village Scheme, PRIs Grants, Improvement in Harijan Basti, decentralised planning and discretionary grants. Under rural development and poverty alleviation programmes , there are fleets of programmes such as SGRY, SGSY, Haryali, sanitation, drinking water, HRDF/VDC and OB/ Sarvashikha Abhiyan. Let us, see the extent of funds devolved to these bodies under these programmes and schemes.

It may be seen from Table 4.4 that share of HRDF was about 79 percent, that SGRY of about 15 percent and that of PRI grant was about 6 per cent. If we compare it with the Block level data of the district, we find that the figures under different heads resemble those of the Block. But the GP- wise pattern does not resemble that of the district as evident from the Table. One GP in Ambala Block did not get any fund under the HRDF. Similarly, one GP did not get funds under the Scheme during 2002-03 and the another did not get the same during 2003-04. None of the GP of any Block get the funds under the other Scheme / programme. In this district, major share of funds was from the HRDF followed by the funds received under SGRY.

The situation in Panipat district is different from that in Ambala district. Here, of the total funds under these programmes, more than 12 per cent were from PRIs grant whereas it was just half that of the Ambala district; under SGRY about 30 per cent funds received, it is again about double that of the funds earmarked under this Scheme in Ambala district; under HRDF this district got less funds than the Ambala district as the Table reveals. As many as about 22 per cent of the funds have been received in the district under head Other which denotes Haryali and EAS. These funds constitute about 22 per cent of the total funds earmarked in the district. Two GPs have also spent money earmarked under the erstwhile JGSY. In Jind district, of the total funds received during 2001-2004, the maximum were from HRDF and the minimise were from other sources, which include money received from the Telephone Department, grant under Community Development and cattle fair.

In Mahendergarh district, at the aggregate level, about 12 percent was matching grant, more than 15 percent were under SGRY and a whopping about 73 percent were under HRDF (Table 4.5). There was no income from any other source.

From above discussion on the financial aspects of the GPs, the following conclusions emerged:

- Income from the common land constitute the about 92 percent of the total income during 2001-02, more than 85 per cent during 2002-03 and more than 92 per cent during 2003-04 at the aggregate level. It more or less resembles the picture that emerged in all the GPs of 4 districts. It was followed by the income accrued from trees/ponds. That to relate to the common property resources of the GPs. There will not be any exaggeration to say that Common land is the

life-line of the autonomy of the GPs in the State. Hence, its management is very important for enlarging the financial domain of the GPs.

- Although there is a provision of imposing Taxes on its own or with the approval of the State Government, only House Tax was imposed by the GPs in their jurisdiction. But the reality is that the potential of this measures has not fully been exploited by the GPs. As a matter of fact, not even one-fifth of the potential of this measures has been exploited in the sampled GPs.
- The Services fees have not been imposed by any of the sample GP.
- There is a provision in the Panchayat Act that the GPs can take loan from the financial institutions to take up any type of gainful activity at their levels. But none of the Panchayats has made use of this provision in their respective areas.
- Although we shall discuss the issue of capacity building of Panchayat Functionaries later on, at the movement, it may be commented that the ignorance on the part of elected representatives about the provisions for the Panchayats has been a major stumbling block in exploiting fully the relevant provisions of the Gram Panchayat Act.
- As far as the incomes from subsidy and grant from various centrally and state sponsored schemes are concerned, the highest share was from the HRDF, followed by SGRY and PRIs grants. The Gram Panchayats have not attempted to mobilise resources under revenue earning and other similar Schemes.

Financial Resources of the Panchayat Samitis

There is provision for forming the Panchayat Samiti Fund which is called the Samiti Fund. What constitutes the Samiti Funds has already been detailed earlier in the Chapter-II. Let us now

see as to what extent these provisions have been put into practice by the 8 sampled Panchayat Samitis.

Table 4.6 presents the details of own sources, share from the tax on the sales of liquor and the share of income from common land from the GPs of the Panchayat Samiti in the sampled districts. It may be seen from the Table that main source of their income was share of income from common land from GPs and sales of country liquors, income from enterprises/shops. But the overall Samiti level picture of funds does not resemble the district-wise picture. For example, in Ambala district, there was no income from other sources except Panchayat Samiti's share in GP income from Shamlat land. In Panipat district, the only source of income was income from the shops. In Jind district, except one or two years, the sources of income were shamlat land, share from country liquor, income from trees/ponds, income from enterprises/shops. In Mahendragarh district, the Panchayats have income from shamlat land, share in sales of country liquor, income from trees, income from enterprises/shops.

In addition to above, Panchayat Samitis have also been getting funds from the Community Development Grant, Grant in lieu of abolition of Land Holding Tax, grant in lieu of abolition of Professional Tax, conditional and unconditional grants, Cattle Fair Grants, Revenue earning Scheme, loans from the Government and Pilot Project Grants. On the basis of the information available with the Panchayat Samitis, it was found that all the PSs had got the Community Development Grant. All the PSs have received grant in lieu of abolition of land Revenue, except Ambala PS during 2001-02 and 2002-03, Saha during 2001-02, Narnaul during 2002-03. All the PSs have got grant in lieu of abolition of Professional Tax, except Ambala and Saha during 2001-02. Similarly, all the PSs have got conditional and unconditional grant except both the Blocks of Ambala district during 2001-02. None of the PSs received Cattle Fair Grants as the available data

with these PSs show. But it is interesting to note that none of the PSs have received grant under the revenue sharing and Pilot project schemes nor had they borrowed money from the financial institutions.

PSs have also received grants from the Central and the State Governments under various schemes such as Subsidy for Harijan Choupal, subsidy for BC Choupal, PRIs grant, Decentralised Planning, SGSY and IAY grant for taking up relevant items of work in different villages,

In nutshell, it may be said that the economies of the PSs are dependent on the grant of the Governments. Those PSs which have some land and shops did mobilise their own resources. Others did not have this option. PSs generally have not made any visible efforts for availing the provisions of the Act for mobilising the resources at their levels.

Financial Resources of the Zila Parishads

There is provision for forming the Zila Parishad fund which is called the Parishad Fund. What constitutes the Parishad Fund has already been detailed in Chapter-II of the Report. Let us see as to what extent these provisions have been put into practice by the sampled Zila Parishads.

Table 4.7 presents the Financial domain of the sampled Zila Parishads for the period of three years i.e. 2001-04. It may be noted from the Table that in 2001-02, at the aggregate level, of the total, more than 81 percent income came from the SGRY grant, about 17 percent from subsidy and matching grant and very little (i.e. about 2 per cent) income came from own enterprises/shops, Plan/Non-Plan grant and income from cattle fair. A similar position prevailed during 2002-03 as the Table indicates. Following year, the shares were about 65 percent was from SGRY funds, 31 percent from subsidy and matching grants, and the rest from sources like income from enterprises/shops, cattle fair, etc. Putting all districts together, of the total funds, more than three-

fourth were under SGRY and more than one-fifth were from the subsidy and matching grant. The aggregate pattern of the funds is similar in all the districts.

It may be mentioned that in Panipat district all along and in Ambala and Mahendragarh, in some years, the share of the sales of the country liquor has not been received. It was gathered from the offices of the ZPs that the non-receipt of this share was due to the procedural delay on the part of the Excise Department of the State Government.

There was no income to the ZPs from Taxes and Non-Taxes. As the ZPs are not having any land, there was naturally no income to the ZPs on this account.

The conclusions emerging from the foregoing discussion are as follows:

- The economies of the PS and the ZP are grant-diet-fed as these institutions do not have their own sources of income in contract with the GPs. There is no exaggeration to say that the PRIs mean SGRY. If these institutions do not get funds from this head, they would not have any funds with them.
- Of course, as per the Panchayat Act, they can impose any tax which is being imposed by the State Government with the approval of the latter. But none of the PSs or ZPs has ever made any efforts in this regard.
- There is provision in the Act for taking loans to venture into any gainful activity. But none of the PSs and ZPs has ever used these provisions for generating their own income sources.

On the basis of the foregoing the hypothesis that the devolution of financial resources under Central and the State sponsored schemes and programmes have strengthened the financial base of the Panchayat in the State stands clearly proved.

Capacity Aspect of the PRIs in Mobilising Financial Resources

As mentioned at the outset of this Chapter that, in addition to the House Tax, GPs can impose Special Tax , Tehbazari, Service Fees, Fees from registration of animals sold in the Sabha Area, water rates and any other Tax which is imposed by the State Legislature with the approval of the State Government. Let us examine the status and dynamics of these taxes and fees in terms of amount assessed, amount realized and the difference between the two and the potential lying unutilised in the sampled GPs. This will also assess the capacity of the Panchayats in mobilising the resources at their level.

Table 4.8 presents the House tax assessed by the GPs, and the tax realised in the sampled GPs of 4 districts. It may be seen that, at aggregate level, of the total potential read with total assessment, only 19 percent was realized by the GPs during the years, 2001-04, and as much as 81 per cent potential could not be realized by the GPs. The district-wise picture of this phenomenon reflects inter-district differentials on this score. For example, with 61 percent utilised as against merely 19 percent at the overall level, Ambala is far ahead. Panipat district is close to the overall average level while it is abysmally low (i.e. 8.18 per cent) in Jind district. Mahendragarh district with 35 percent figure too occupies a commendable status on this score.

It is interesting to note that in Nurad GP of Saha Block in Ambala district, as much as 98 per cent of the potential of this Tax was realized. The major factor contributed for this achievement were the good interpersonal relations in the GP and the leadership quality of the elected representatives. Another conclusion that emerges from this Table is that in the areas which are political by less sensitive, performed better in realising the potential vis-a-vis the politically more sensitive areas realized than the other areas of the State. From the Table , it may be seen that House Tax collection was comparatively higher in Ambala and Mahendragarh than in the other two districts which are comparatively political by sensitive.

As far as the other Taxes and Fees/ Rates are concerned , they continue to remain the potential in entirety because provisions relating to these have not at all been put into practice. For example, as per Section 45 of the State Panchayat Act, a GP may, of course, with the approval of the Director, impose a special tax on the adult male members of the Gram Sabha area for construction of any public work of general utility for inhabitants of the said area, provided that it may exempt any member from payment of this tax in lieu of doing voluntary labour or having it done by another person on his behalf. It has not been implemented anywhere in the sampled GPs. Tehbazari was not imposed. Fees on the registration of the sale of animals in certain GP have also not been imposed. Similarly, some GP have been providing drinking water facility to its residents, but instead of collecting service charges from the customers, electricity bills have been paid from the income accrued from the common land.

The income from the common land has been the maximum at the GP level. But it has not been properly managed by the Panchayat. Some of the land has been encroached by the villagers and most of the barren land of the GPs laying unutilized at local level. Hence, there is a great potential of using this land in productive purpose by developing it into fertile land.

Among others, two important factors are responsible for this state of affair. First, ignorance about the provision ; second non-cooperation of the Panch and people of taking such initiative by the Panchayat at village level.

Requirement and availability of Different category of Personnel at Different Levels

The capacity aspects of the PRIs may also be seen in the context of requirement and availability of different categories of the personnel at all tiers of the Panchayati Raj System in the State. Keeping this in view, an attempt has been made to assess this situation at the all the tiers of the Panchayati Raj System. The category wise information namely sanctioned posts, person in

position and the post vacant are given in the Table 4.9. It may be seen from the Table that the required Gram Sachivs were in position in every GP. But it may be mentioned here that some of them were having additional charges of the GPs. This, we will discuss in details when we shall analyse the position at PS level. Here, it suffices to say that they are in position. As far as the other variety of personnel are concerned, the situation is very grim. In the case of Chowkidar, except one GP in Panipat district and another in Mahendergarh district, in all the other 14 GPs, this post was not sanctioned. Almost similar was the position for Tube-well Operators and the Gram Sewak Assistant. Let us clarify it further. These posts which are in some GPs have not been sanctioned by the Government of Haryana. These posts are being created and salary is also being given by the GPs themselves. Hence, creation of these posts is solely the prerogative of the GPs. That is why the situation differs from GP to GP.

Table 4.10 presents the requirement and availability of different categories of the personnel at PS level. It may be seen from the Table that, at the aggregate level, more than one-quarter of the posts at the PS levels are lying vacant. Except the posts of BDPO, SEPO, Assistant (JRY)/ General, Accountant, other posts numbering 10 have not been filled up in the sampled Blocks. The role of the Gram Sachivs is very important in mobilising and properly maintaining the monetary resources of the PRIs. If we see their position, we find that about one-third of the posts of the Gram Sachivs are lying vacant in the sampled PSs. As the GP cannot be left unattended, charge of additional GPs have been given to the available Gram Sachivs. This state of affairs has acquired special significance in the view of the more powers and functions assigned to the GPs under the new dispensation. The shortage of officials, particularly the Gram Sachivs, appeared to be the major reason for improper handling and keeping of the Panchayat records observed in the sampled Panchayats.

Table 4.11 presents the position of the personnel at the Zila Parishad level. It may be seen from the Table that, at the aggregate level, more than one-third posts of different categories of personnel are lying vacant in the sampled ZPs. ZP-wise, we find that the maximum deficiency was noticed in Ambala and the lowest was noticed in Mahendergarh ZP. The other ZPs had in an between status in this regard, with deficiency of personnel ranging between 28 percent and 50 percent. It is also interesting to note that the ZPs do not have their own staff as all the staff on deputation and it was also gathered from the discussion that most of the officials managing the ZPs were not adequately qualified and trained.

Let us have a look at the situation of the personnel of various categories of personnel at the ZP level in the entire State of Haryana as on May 26, 2003, as sourced from the official status report in this regard. It may be seen from the Table 4.12 that at the aggregate level, more than 37 per cent post of various categories of personnel were lying vacant. And if we see the vacancy across the categories, we find that it ranges from 74 per cent in the case of Superintendents to 15 per cent in the case of Accounts Clerk. Among others, the role of the Accounts Officers, Assistants and Accountants is very important for keeping the financial matters of the ZPs in order. But it may be seen from the Table that more than 31 per cent of the posts of the Accounts Officers and more than one-fifth of the posts of Accountants were lying vacant.

While discussing the financial issues of the ZPs, we have seen the vital role of this Body in streamlining not only its own financial matters but also those of the other two tiers of the Panchayati Raj System in the State. But, on the basis of above picture of the personnel at different levels, one can easily infer the state of affairs as regards the maintenance and disposal of the records of the various Panchayat bodies. As pointed out earlier, this aspect has acquired special significance in view of the greater functions and powers devolved on the Panchayats and the rather

low average of the educational levels of the elected representatives at different levels. Without adequate qualified personnel, it would, indeed, be very difficult for these bodies to manage their financial matters effectively. In fact, functions, finances and functionaries (Fs) are complementary and supplementary to each other and the relative deficiency of any one of these shall only add to the ineffectiveness of the PR system as a whole. The efficiency of the Panchayati Raj System has to be seen and evaluated in totality, i.e. in conjunction with the provision for, as also the actual status of these Fs.

Knowledge About Financial Matters Among the Panchayat Functionaries

In order to assess the level of awareness and understanding of the elected and official functionaries at all the three tiers of the Panchayats and their need for training, some feed-back on the Panchayati Raj Rules 1995 and Financial Rules 1996 was elicited as a specific issue during the survey.

About the training, all the Chairpersons of the GPs said that they have got training about the Haryana Panchayati Raj Rules 1995 and Budget Rules 1996 and all expressed satisfaction with the training. In response to another question, all said that they did not face any difficulty in performing their works. In response to another question about having read the Budget Accounts Rules, namely 44 per cent said that they had read the Rules (Table 4.13). This, indeed, is a rather pleasing surprise in so far as the common perception on this score is that the elected representatives of PRIs are either not interested or not reported.

At the intermediate level, (PSs) 50 percent reported not having got training. Those who did not get the training were from the Saha Block in Ambala district, both Blocks of the Panipat district and the Jind Block in the Jind district. When asked whether the Panchayat and Budget Rules had been read by them, of the total, 50 percent responded in the affirmative, and the rest

either said no or did not respond. A quarter of the total also reported having faced difficulties in discharging their duties due to the shortage of funds and functionaries. Some of them also reported having faced difficulties in performing their routine works from the functioning/behaviour of the BDPOs and SDOs (Table 4.14).

Significantly, however, when the same questions were addressed to the Chairpersons of the ZPs, with some exceptions all said that they were not facing any difficulty in performing their duties. This evidently seem be due to through, while the Chairpersons of the ZPs being educated, having aware of the rules. Interestingly, it may be possible that they had not faced any problems in their day-to-day working, but on being quarried in detail, they kept mum. It would not indeed be much off-the-mark to infer that they have not revealed the reality due to some sort of an inferiority complex, thinking that if they reported negatively, answer will not be appreciated by the interviewer. And in view of the status of the interviewee, the interviewer could not argue much with him or her (Table 4.15). But persevering and soft querring as to certain details, did clearly reveal that they were indeed, on a very weak footing as far as awareness and practice of the maintenance of Accounts and records are concerned.

The responses of the Officials (Gram Sachivs, BDPOs and AOs) also show that they have not faced any difficulty in performing their duties with some exception at the apex level where some of the AOs have faced difficulties in performing their duties due to shortage and incompetence of the personnel at their level.

It can thus be observed on the basis of the foregoing that while the PRIs have potential to raise financial resources at their level, it is much more at the GP tier than at the other two tiers of the Panchayati Raj System in the State, on account of this tier having more opportunities through

the various provisions contained in the Panchayati Raj Act. The action-plan needed for the mobilisation of additional resources should, inter alia, include:

- A rigorous and time-bound campaign in a decentralised manner in active association with civil society organisations for creating awareness about the various relevant provisions contained in the Panchayati Raj Act among both the elected and the official functionaries of the Panchayati Raj Institutions.
- After creating awareness among the elected representatives and officials, a time-bound capacity-building exercise, especially for the Chairpersons and members of the various subject committees, should be initiated. The major concern of this capacity-building exercise should be the mobilization and management of the resources. In other words, the Haryana Panchayati Raj Rules 1995 and the Haryana Panchayati Raj Finance, Budget , Audit and Works Rules 1996 should be apprised to the Panchayati Raj Functionaries. In fact, there is need for evolving suitably structured training modules and reading materials for the Panchayats functionaries, both elected and officials.
- All the functionaries at different levels have to be appropriately enabled, empowered and motivated to mobilise and utilise the PRI finances and funds effectively. As emphasised repeatedly, this has become more relevant and important in the wake of the enhanced and expanding functional domain of the PRIs consequent upon the 73rd Constitutional Amendment, the Haryana Panchayati Raj Act, and other related notifications, instructions, provisions, etc. The hypothesis that the PRIs have the capacity to raise

additional resources on their own would seem to hold when examined and evaluated in this specific perspective and context.

Details of the Expenditure

An attempt was also made in this study to enquire the expenditure details from the sampled Gram Panchayats, Panchayat Simitis and Zila Parishads during the reference period. From the point of view of the sources of income, it may be said that the major source of incomes at the GP level was income from the common land, and assistance received from the Central and State sponsored Programmes like the SGRY and the HRDF. Our main interest of enquiring into this was to know the pattern of expenditure of both the own and self mobilised resources and funds received by the Panchayats under the PRIs Scheme, which was in fact the award of the 11th Finance Commission to the Panchayats.

All the GPs in all the districts have spent the money for the purposes for which these had been earmarked because most of the funds, are ordinarily tied funds except the funds mobilised by the Panchayats themselves, In fact, we were significantly interested in studying the funds spent under the PRIs Scheme and the own and self mobilised resources. Now, insofar as the use of the funds earmarked by the State Government to the Panchayats under the PRIs scheme is concerned, the guidelines issued by the Department of Expenditure stipulate : “The Local Body Grants would be used to finance the maintenance of civic services in rural and urban areas which include provision of primary education, primary health care, safe drinking water, street lighting , sanitation including drainage and scavenging facilities, maintenance of cremation and burial grounds, public conveniences and other common property resources. The projects should normally be those that are not covered under other schemes of the Government of India or the State

Governments.” It would, therefore, be relevant to study the details of the works on which these funds were used actually by the sample PRI units.

It was noted that, in Ambala district, latrines in the schools and shed at the bus-stand were constructed under the PRIs Scheme. In Panipat district, Hand-Pumps, construction of streets, construction of shops, Tube-well bore, construction of pavement of the streets, construction of latrines, installation of gates have been the items undertaken. In Jind and Mahendragarh districts also, similar types of activities have been undertaken. On the basis of the above, it may be observed that in the sample GPs, the funds have been used for the purposes for which these have been earmarked.

In the context of own funds, we were interested in knowing whether these GPs have undertaken any innovative and income-generating activities because, under this head, they have the freedom to use the funds as they prefer insofar as these funds are not tied ones. Here, we would like to give an example, that of Faridpur GP of Panipat Block. This GP had more than Rs. 4 lakh as income from common land beside that of some income from the House Tax during 2003-04. This GP had the potential and scope of construction of residential colonies at its common land because there was a demand for the same by the labourers working in the nearby factories. But this GP has not plan for and ventured to avail of such an income-generating potential. The reasons for the GPs not taking up such type of venture, as elicited by this researcher, were partly lack of awareness on the part of the elected representatives, partly the lack of support from the officialdom, and partly the absence of entrepreneurial inclination and vision needed for planning and implementing such ventures on the part of both bureaucracy and elected representatives.

At the intermediate and the apex levels too, the position was effectively the same because the funds available under different schemes and programmes were construction and maintenance

oriented. Our observation, however, is that though possessed of comparatively higher education levels and capabilities, the ZP and PS functionaries remained passive participants and did not express much enthusiasm for innovative construction and asset building activities.

Opinions of the Chairpersons of the PRIs about Mobilisation of Resources

In order to know the opinions of the Chairpersons of the GPs, PSs and ZPs, questions relating to the provisions contained in the Panchayati Raj Act were asked. A brief discussion about the same is given in this part of the Chapter.

Table 4.16 presents the opinions of the Chairpersons of the Gram Panchayats. Responses are either in yes or no. In case the answer was no, there were four options namely, do not know, fear of unpopularity, lack of co-operation from Panches and lack of cooperation from bureaucracy. It is interesting to note that all the Chairpersons were aware about the provisions of the House Tax and all the GPs have been imposing it on the households. But, it may be mentioned in this regard that less than 20 per cent of the potential has been exploited by the GPs in the State. As indicated elsewhere, there is provision for imposing Special Tax by the GP in its jurisdiction. Of this, all were found ignorant. Some of the Chairpersons did say that had they been aware, they would have imposed it for the development and welfare of the village.

They have been further asked on the issue of operationalising the Tehbazari. To this, out of 16, only one, who was from Jind, mentioned his ignorance, about 70 percent mentioned the apprehension of unpopularity and one-fourth said that tehbazari could not be imposed due to the lack of cooperation from bureaucracy. About the service fees, almost all the Chairpersons mentioned their ignorance about this provision of the Act. As regards the response about imposing Fees for animal registration in the Sabha area, more than 80 percent have expressed their ignorance

about it and the rest could not implement due to the apprehension of unpopularity and the lack of cooperation from Panches.

It is may also be mentioned that there is a provision in the Haryana Panchayat Act that the Panchayats with the approval of the State Government can borrow money for taking up any sort of gainful activity. But these bodies have not used this provision. And as to the reasons for not using this, about 70 per cent were not aware about this provision and the rest could not use this provision on account of lack of cooperation from Panches and/or from Bureaucracy. Further, there is a provision in the Finance, Budget, Accounts, Audit Rules 1996 that GP may appoint one or more agents for collecting cess/fees on the payment of 5 per cent of the amount collected. On being queried, the Chairpersons said that they were not aware about this provision of the Panchayati Raj Act.

Similar has been the position at the intermediate and apex tiers of the Panchayati raj System about the mobilisation of the resources (Table 4.17 and Table 4.18).

On the basis of above analysis, it has clearly emerged that the elected representatives of the GP were generally not aware about the provisions of the Act for mobilisation of own resources to enable them to function as institutions of self-government, and even when they were aware, they did not or could not avail of these for one reason or the other.

To illustrate the position, in connection with the cooperation and non-cooperation from the side of the bureaucracy , an example may be cited. On the National Highway No. 8 (i.e. Delhi and Jaipur), there is a Toll Tax Barrier. To avoid the toll tax, the vehicles resorted to trekking through the Kapadiwas GP of the Rewari district. Due to this, there was not merely enhanced the possibility of accidents, but the circular and other roads of the GP too were severally damaged and went to the dogs, as all sorts of vehicles were frequently plying on the roads and streets of the

village. To overcome this problem, the Gram Panchayat had resolved on 19.8.2003 that a Toll Tax with the following rates may be imposed to the vehicles going through the village. :

- | | |
|--------------|---------------------|
| 1. Truck | Rs. 100/- per visit |
| 2. Tata Sumo | Rs. 30/- per visit |
| 3. Tempo | Rs. 20/- per visit |
| 4. Car | Rs. 20/- per visit |

This resolution was sent to the State Government by the GP through its higher tier for taking the necessary permission from it for imposing the Toll Tax, but nothing concrete came out of the effort due to non-response or detracting-delaying response. As per evidence from the State Government nothing concrete has come from the State Government except once in 2003, when the State Government had asked for some information which was sent to the Government. However, the GP has not so far received any further communication in this regard. Such cases could be there elsewhere in the State, too.

The position at intermediate and apex levels was also the same relating to the mobilisation of own resources by the PRIs. Either the chairperson of ZPs and PSs were not aware about the provisions or, if aware, they could not be materialized due to lack of cooperation of the fellow members or/and bureaucracy at their respective levels.

Conclusion

The basic conclusion that has repeatedly emerged from our discussion of the evidence and interactions across the different tiers of the PRIs across the different districts, blocks and villages is that there is general ignorance on the part of the Panchayats bodies about the resource – mobilisation related provisions contained in the State Panchayat Act. Where this is not so, the lack of cooperation from the fellow members and/or the officials in helping, guiding and enabling these

institutions to become more effective often buttressed by the elected representatives' own apathy or their apprehension of a non-popular public response to their steps in this regard seem to have remitted in non-action on the part of the elected representatives. To break this impasse, there is a great need of creating awareness about the provisions of the panchayats among both the elected and the official functionaries of the Panchayati Raj Institutions all across Haryana.

Table 4.1
Financial Position from own sources of selected Gram Panchayats of Ambala and Panipat Districts

(In Rs.)

1	2	3	4	5	6	7	8	9	(Year 2001-02-2003-04)			
									Fee /Taxation House Tax	Total		
ZP	Block	Gram Panchayats	Year	Income from Shamlat land lease	Share in sales of Country liqueir	Income From Tree / Pounds	Income From Borrowin g	Income from Enterprises shops	Income from Haddi Rora	Fee /Taxation House Tax	Total	
Ambala	Ambala Block	Khurda	2001-2002	56810 (92.93)	-	2200 (3.60)	-	-	-	2120 (3.47)	61130 (100.00)	
			2002-2003	80020 (95.24)	-	2420(2.88)	-	-	-	1580(1.88)	84020(100.00)	
			2003-2004	59535 (95.70)	-	-	-	-	-	2675(4.30)	62210(100.00)	
			Total	19636 (94.70)	-	4620(2.23)	-	-	-	63755(3.07)	207360(100.00)	
		SarsHeri	2001-2002	9600 (70.40)	-	-	-	-	-	4036(29.60)	13636(100.00)	
			2002-2003	12800 (80.40)	-	-	-	-	-	3120(19.60)	15920(100.00)	
			2003-2004	10300 (100.00)	-	-	-	-	-	NA	10300(100.00)	
		Total	32700 (82.05)	-	-	-	-	-	7156(17.95)	39856(100.00)		
		Ambala Block		229065(92.66)	-	4620(1.87)	-	-	-	13531(5.47)	247216(100.00)	
	Shaha Block	Nurad	2001-2002	49050 (99.29)	-	-	-	-	-	352(0.71)	49402(100.00)	
			2002-2003	35595 (100)	-	-	-	-	-	-	35595(100.00)	
			2003-2004	45775 (99.24)	-	-	-	-	-	120(0.26)	45895(100.00)	
			Total	130420(99.64)	-	-	-	-	-	742(0.36)	130892(100.00)	
		Akbarpur	2001-2002	3400 (66.34)	-	-	-	-	-	1725(33.66)	5125(100.00)	
			2002-2003	3500 (97.63)	-	-	-	-	-	85(2.37)	3585(100.00)	
			2003-2004	3550 (96.08)	-	-	-	-	-	145(3.92)	3695(100.00)	
			Total	10450 (84.24)	-	-	-	-	-	1955(15.76)	12405(100.00)	
			Shaha Block		140870(98.31)	-	-	-	-	-	2427(1.60)	143297(100.00)
	Ambala District		369935(94.73)	-	4620(1.18)	-	-	-	15958(4.09)	390513(100.00)		
Panipat	Panipat Block	Mahimodpur	2001-2002	-	-	-	-	-	9000(99.28)	65(0.72)	9065(100.00)	
			2002-2003	-	-	-	-	-	10000(93.72)	670(6.28)	10670(100.00)	
			2003-2004	-	-	-	-	-	31500(90.78)	3200(9.22)	34700(100.00)	
			Total	-	-	-	-	-	50500(92.77)	3935(7.23)	54435(100.00)	
		Faridpur	2001-2002	123500(97.93)	-	-	-	-	-	2615(2.07)	126115(100.00)	
			2002-2003	138500(98.60)	-	-	-	-	-	1970(1.40)	140470(100.00)	
			2003-2004	139400(97.89)	-	-	-	-	-	3011(2.11)	142411(100.00)	
		Total	401400(98.14)	-	-	-	-	-	7596(1.86)	408996(100.00)		
		Panipat Block		401400(86.61)	-	-	-	-	50500(100.00)	11531(2.49)	463431(100.00)	
	Madlauda Block	Shera	2001-2002	1376900(86.63)	-	176625(11.11)	-	30546(1.92)	-	-	5320(0.34)	1589391(100.00)
			2002-2003	1380625(74.71)	-	430125(23.28)	-	30993(1.68)	-	-	5995(0.33)	1847738(100.00)
			2003-2004	1997600(88.08)	5962(0.26)	219010(9.66)	-	30183(1.33)	-	-	15150(0.67)	2267905(100.00)
			Total	4755125(83.35)	5962(0.10)	825760(14.48)	-	91722(1.16)	-	-	26465(0.46)	5705034(100.00)
		Waisari	2001-2002	85200(99.54)	-	-	-	-	-	-	390(0.46)	85590(100.00)
			2002-2003	72600(99.81)	-	-	-	-	-	-	140(0.19)	72740(100.00)
			2003-2004	93665(99.88)	-	-	-	-	-	-	110(0.12)	93775(100.00)
			Total	251465(99.75)	-	-	-	-	-	-	640(0.25)	252105(100.00)
			Madlauda Block		5006590(84.04)	5962(0.10)	825760(13.86)	-	91722(1.54)	-	27105(0.46)	5957139(100.00)
		Panipat Distt.		5407990(84.23)	5962(0.09)	825760(12.86)	-	91722(1.43)	50500 (0.79)	38636(0.60)	6420570(100.00)	

Note : Figures in parentheses indicate the percentage.

Table 4.3

Financial Position of Gram Panchayats : District-Wise Aggregate

(In Rs.)

1	2	3	4	5	6	7	8	9	10
ZP	Year	Income from Shamlat land	Share in sales of Country lequeir	Income From Tree / Pounds	Income From Borrowing	Income from Interprises shops	Income from Haddi Rora	Fee/ Taxation House Tax	Total
Ambala	2001-2002	118860(91.93)	-	2200(1.70)	-	-	-	8233(6.37)	129293(100.00)
	2002-2003	131915(94.82)	-	2420(1.74)	-	-	-	4785(3.44)	139120(100.00)
	2003-2004	119160(97.59)	-	-	-	-	-	2940(2.41)	122100(100.00)
	Total	369935(94.73)	-	4620(1.18)	-	-	-	15958(4.09)	390513(100.00)
Panipat	2001-2002	1585600(88.03)	-	176625(9.81)	-	30546(1.70)	-	8390(0.46)	1801161(100.00)
	2002-2003	1591725(77.21)	-	430125(20.86)	-	30993(1.50)	-	8775(0.43)	2061618(100.00)
	2003-2004	2230665(88.97)	5962(0.24)	219010(8.73)	-	30183(1.20)	-	21471(0.86)	2507291(100.00)
	Total	5407990(84.90)	5962(0.09)	825760(12.96)	-	91722(1.44)	-	38636(0.61)	6370070(100.00)
Jind	2001-2002	1241851(97.41)	-	24500(1.92)	-	-	-	8553(0.67)	1274904(100.00)
	2002-2003	1065500(94.57)	5519(0.49)	37500(3.33)	-	-	-	18125(1.61)	1126644(100.00)
	2003-2004	1337500(96.87)	2725(0.20)	33500(2.43)	-	-	-	6903(0.50)	1380628(100.00)
	Total	3644851(96.36)	8244(0.22)	95500(2.53)	-	-	-	33581(0.89)	3782176(100.00)
Mahendrgarh	2001-2002	519825(92.37)	-	20200(3.59)	-	-	-	22760(4.04)	562785(100.00)
	2002-2003	549210(93.66)	-	20200(3.44)	-	-	-	16992(3.90)	586402(100.00)
	2003-2004	636615(95.42)	-	17700(2.65)	-	-	-	12870(1.93)	667185(100.00)
	Total	1705650(93.90)	-	58100(3.20)	-	-	-	52622(2.90)	1816372(100.00)
Grand Total	2001-2002	3466136(91.98)	-	223525(5.94)	-	30546(0.81)	-	47936(1.27)	3768143(100.00)
	2002-2003	3338350(85.29)	5519(0.14)	490245(12.53)	-	30993(0.79)	-	48677(1.25)	3913784(100.00)
	2003-2004	4323940(92.45)	8687(0.19)	270210(5.78)	-	30183(0.64)	-	44184(0.94)	4677204(100.00)
	Total	11128426(90.04)	14206(0.12)	983980(7.96)	-	91722(0.74)	50500(0.40)	140797(1.14)	12359131(100.00)

Note : Figures in parentheses indicate the percentage.

Table 4.4
Gram Panchayat Income from Subsidies and Rural Development Programmes

(In Rs.)

1	2	3	4	5	6	7	8	9	
ZP	Block	Gram Panchayats	Year	Subsidies and Matching Grant PRI Grant	Poverty and Allevation Rural Development Programme			Other	Total
					JGSY	SGRY	HRDF/VDC		
Ambala	Ambala	Khurda	2001-2002	-	-	32583(100.00)	-	-	32583(100.00)
			2002-2003	-	-	43707(100.00)	-	-	43707(100.00)
			2003-2004	31000(51.37)	-	29345(48.63)	-	-	60345(100.00)
			Total	31000(22.69)	-	105635(77.31)	-	-	136635(100.00)
		SarsHeri	2001-2002	-	-	35457(8.66)	373800(91.34)	-	409257(100.00)
			2002-2003	37000(13.81)	-	44018(16.43)	187000(69.77)	-	268018(100.00)
			2003-2004	36000(9.02)	-	31422(7.87)	331650(83.11)	-	399072(100.00)
	Total	73000(6.78)	-	110897(10.30)	892450(82.92)	-	1076347(100.00)		
	Ambala Block	104000(8.57)	-	216532(17.85)	892450(73.58)	-	1212982(100.00)		
	Saha	Nurad	2001-2002	-	-	65351(17.99)	230000(82.01)	-	295351(100.00)
			2002-2003	25112(46.22)	-	29223(53.78)	-	54335(100.00)	
			2003-2004	31000(3.55)	-	42369(4.85)	800000(91.60)	-	873369(100.00)
			Total	56112(4.59)	-	136943(11.20)	1030000(84.21)	-	1223053(100.00)
		Akbarpur	2001-2002	-	-	27550(26.86)	75000(73.14)	-	102550(100.00)
2002-2003			-	-	43370(9.16)	430000(90.84)	-	473370(100.00)	
2003-2004			31000(51.39)	-	29320(48.61)	-	-	60320(100.00)	
Total	31000(4.87)	-	100240(15.76)	505000(79.37)	-	636240(100.00)			
Shaha Block	87112(4.68)	-	237183(12.76)	535000(82.56)	-	1859295(100.00)			
Ambala ZP	19112(6.22)	-	453715(14.77)	2427450(79.01)	-	3072277(100.00)			
Panipat	Panipat	Mahimodpur	2001-2002	39656(10.37)	53691(14.04)	53961(14.11)	235000(61.48)	-	382308(100.00)
			2002-2003	19783(14.20)	43815(31.44)	75769(54.37)	-	-	139367(100.00)
			2003-2004	-	-	110068(74.52)	-	37640(25.48)	147708(100.00)
			Total	59439(8.88)	97506(14.57)	239798(35.82)	235000(35.11)	37640(5.62)	669383(100.00)
		Faridpur	2001-2002	43606(18.69)	-	131672(56.44)	30000(12.86)	28020(12.01)	233298(100.00)
			2002-2003	57766(35.55)	-	65515(40.32)	39200(24.13)	-	162481(100.00)
			2003-2004	18000(19.16)	-	75950(80.84)	-	-	93950(100.00)
	Total	119372(24.38)	-	273137(55.77)	69200(14.13)	28020(5.72)	489729(100.00)		
	Panipat Block	178811(15.43)	97506(8.41)	512935(44.25)	304200(26.25)	65660(5.66)	1159112(100.00)		
	Matlauda	Shera	2001-2002	-	-	75621(47.08)	85000(52.92)	-	160621(100.00)
			2002-2003	40111(7.38)	-	192018(35.32)	22081(22.45)	189500(34.85)	543710(100.00)
			2003-2004	91688(7.15)	-	82403(6.42)	617435(48.12)	491594(38.31)	1283120(100.00)
			Total	131799(6.63)	-	350042(17.61)	824516(41.49)	681094(34.27)	1987451(100.00)
		Waisari	2001-2002	14144(24.70)	-	43114(75.30)	-	-	57258(100.00)
2002-2003			31653(41.60)	-	44439(58.40)	-	-	76092(100.00)	
2003-2004			50000(60.54)	-	32585(39.46)	-	-	82585(100.00)	
Total	95797(44.36)	-	120138(55.64)	-	-	215935(100.00)			
Madlauda Block	227596(10.33)	-	470180(21.34)	824516(37.42)	681094(30.91)	2203386(100.00)			
Panipat ZP	406407(12.09)	97506(2.90)	983115(29.23)	1128716(33.57)	746754(22.21)	3362498(100.00)			

Note : Figures in parentheses indicate the percentage.

Table 4.5
Gram Panchayat Income from subsidies and Rural Development Programmes

(In Rs.)

	1	2	3	4	5	6	7	8	9	
				Subsidies and Matching Grant	Poverty and Allevation Rural Development Programme					
ZP	Block	Gram Panchayats	Year	PRI Grant	JGSY	SGRY	HRDF/VDC	Other	Total	
Jind	Jind Block	Pindara	2001-2002	-	-	73239(75.64)	20000(20.66)	3579(3.70)	96818(100.00)	
			2002-2003	90000(49.71)	-	62932(34.76)	22000(12.15)	6118(3.38)	181050(100.00)	
			2003-2004	15000(16.91)	-	54707(61.67)	19000(21.42)	-	88707(100.00)	
			Total	105000(28.64)	-	190878(52.07)	61000(16.64)	9697(2.65)	366575(100.00)	
		Gobindpura	2001-2002	-	-	61705(68.18)	20000(22.10)	8800(4.72)	90505(100.00)	
			2002-2003	98000(61.79)	-	60597(38.21)	-	-	158597(100.00)	
			2003-2004	120000(43.42)	100000(36.19)	56346(20.39)	-	-	276346(100.00)	
			Total	218000(41.49)	100000(19.03)	178648(34.00)	20000(3.81)	8800(1.67)	525448(100.00)	
	Jind Block			323000(36.21)	100000(11.21)	369526(41.43)	81000(9.08)	18497(2.07)	892023(100.00)	
		Narwana Block	Khural	2001-2002	21000(11.41)	-	163023(88.59)	-	-	184023(100.00)
		Narwana Block	Khural	2002-2003	-	-	210259(21.31)	776360(78.69)	-	986619(100.00)
				2003-2004	339000(16.16)	-	182094(8.68)	576773(75.16)	-	2097867(100.00)
				Total	360000(11.01)	-	555376(16.99)	2353133(72.00)	-	3268509(100.00)
				Sacha Khera	2001-2002	91400(59.50)	-	62213(40.50)	-	-
			Sacha Khera	2002-2003	100000(59.44)	-	68244(40.56)	-	-	168244(100.00)
				2003-2004	100000(65.21)	-	34707(22.63)	-	18640(12.16)	153347(100.00)
Total				291400(61.32)	-	165164(34.76)	-	18640(3.92)	475204(100.00)	
Narwana Block				651400(17.40)	-	720540(19.25)	2353133(62.86)	18640(0.49)	3743713(100.00)	
	Jind ZP		974400(21.02)	100000(2.16)	1090066(23.51)	2434133(52.51)	37137(0.80)	4635736(100.00)		
Mahendragarh	Narnaul Block	Hamidpur	2001-2002	-	-	23534(11.26)	185500(88.74)	-	209034(100.00)	
			2002-2003	-	-	86916(12.39)	614790(87.61)	-	701706(100.00)	
			2003-2004	-	-	35022(100)	-	-	35022(100.00)	
			Total	-	-	145472(15.38)	800290(84.62)	-	945762(100.00)	
		Talot	2001-2002	-	-	31506(19.27)	132000(80.73)	-	163506(100.00)	
			2002-2003	-	-	33539(25.12)	100000(74.88)	-	133539(100.00)	
			2003-2004	-	-	53003(11.11)	424000(88.89)	-	477003(100.00)	
			Total	-	-	118048(15.25)	656000(84.75)	-	774048(100.00)	
		Block		-	-	263520(15.32)	1456290(84.68)	-	1719810(100.00)	
	Ateli Block	Surani	2001-2002	-	-	15518(3.37)	445000(96.63)	-	460518(100.00)	
			2002-2003	128250((64.43)	-	70790(35.57)	-	-	199040(100.00)	
			2003-2004	58111(63.58)	-	33293(36.42)	-	-	91404(100.00)	
			Total	186361(24.81)	-	119601(15.93)	445000(59.26)	-	750962(100.00)	
			Bachood	2001-2002	-	-	20751(3.98)	500000(96.02)	-	520751(100.00)
				2002-2003	75000(54.95)	-	61476(45.05)	-	-	136476(100.00)
				2003-2004	133192(74.32)	-	46017(25.68)	-	-	179209(100.00)
Total				208192(24.89)	-	128244(15.33)	500000(59.78)	-	836436(100.00)	
	Ateli Block		394553(24.86)	-	247845(15.61)	945000(59.53)	-	1587398(100.00)		
	Mahendergarh ZP		394553 (11.93)	-	511365(15.46)	2401290(72.61)	-	3307208(100.00)		

Note : Figures in parentheses indicate the percentage.

Table 4.6

District-Wise Financial Position of Own Resources of the Panchayat Samitis

(In Rs.)

1	2	3	4	5	6	7	8	9	10	11
Zila Parishad	Block	Year	Income From Shamlat Land lease	Share in Sales of Country Liqueur	Income from Trees / Ponds	Income from Borrowing	Income from Interprises shop	Income from Tax	Income from Fee	Sub total
Ambala		2001-02	20000(100.00)	-	-	-	-	-	-	20000(100.00)
		2002-03	140000(100.00)	-	-	-	-	-	-	140000(100.00)
		2003-04	140000(100.00)	-	-	-	-	-	-	140000(100.00)
	Ambala	Total	300000(100.00)	-	-	-	-	-	-	300000(100.00)
		2001-02	-	-	-	-	-	-	-	-
		2002-03	-	-	-	-	-	-	-	-
	Shaha	Total	-	-	-	-	-	-	-	-
Panipat		2001-02	-	-	-	-	-	-	-	-
		2002-03	-	-	-	-	-	-	-	-
		2003-04	-	-	-	-	-	-	-	-
	Panipat	Total	-	-	-	-	-	-	-	-
		2001-02	-	-	-	-	39670(100.00)	-	-	39670(100.00)
		2002-03	-	-	-	-	40196(100.00)	-	-	40196(100.00)
	Matlauda	Total	-	-	-	-	133925(100.00)	-	-	133925(100.00)
Jind		2001-02	524190(95.18)	-	-	-	26532(4.82)	-	-	550772(100.00)
		2002-03	427693(81.34)	55578(10.57)	-	-	42557(8.09)	-	-	525828(100.00)
		2003-04	356750(75.30)	75690(15.98)	-	-	41282(8.72)	-	-	473722(100.00)
	Jind	Total	1308633(84.41)	131268(8.47)	-	-	110371(7.12)	-	-	1550272(100.00)
		2001-02	167705(98.31)	-	-	-	2884(1.69)	-	-	170589(100.00)
		2002-03	115800(42.60)	135909(49.99)	20150(7.41)	-	-	-	-	271859(100.00)
	Narwana	Total	478985(56.22)	272115(40.36)	20150(2.99)	-	2884(0.43)	-	-	674134(100.00)
Mahendragarh		2001-02	21000(7.38)	25040(8.81)	-	-	238374(83.81)	-	-	284414(100.00)
		2002-03	14100(6.17)	51003(22.32)	-	-	163377(71.51)	-	-	228480(100.00)
		2003-04	14150(7.46)	11346(5.99)	-	-	164073(86.55)	-	-	189569(100.00)
	Narnaul	Total	49250(7.01)	87389(12.44)	-	-	565824(80.55)	-	-	702463(100.00)
		2001-02	-	-	46000(100.00)	-	-	-	-	46000(100.00)
		2002-03	-	-	41000(100.00)	-	-	-	-	41000(100.00)
	Ateli	Total	-	-	209100(100.00)	-	-	-	-	209100(100.00)
Grand Total			2036868(57.06)	490772(13.75)	229250(6.42)		813004(22.77)			3569894(100.00)

Note : Figures in parentheses indicate the percentage.

Table 4.7
Financial Domain of the various Zila Parishad of Haryana

(In Rs.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Zila Parishad	Year	Income From Tax	Income From Non-Tax	Income from Shamlat land	Share in Sales of country liquour	Income from Tree/ Pond	Income from Borrowing	Income from Inter prises / shop	Plan and non plan grant / Cattle Fair grant	Subsidiary and Matching grant PRI Grant	Rural development Programmes SGRY	Others	Total
Ambala	2001-2002	-	-	-	-	-	-	180000(1.39)	-	1173200(9.05)	11602800(89.56)	-	12956000(100.00)
	2002-2003	-	-	-	514188(2.10)	-	-	180000(0.74)	293069(1.20)	2651652(10.85)	20791900(85.11)	-	24430809(100.00)
	2003-2004	-	-	-	56091(0.35)	-	-	213772(1.32)	139064(0.86)	1843200(11.34)	13994700(86.13)	-	16246827
	Total	-	-	-	570279(1.06)	-	-	573772	432133	5668052	46389400	-	47395305
	%							1.07	0.81	10.57	86.49		100.00
Panipat	2001-2002	-	-	-	-	-	-	-	-	1304000(27.44)	3447800(72.56)	-	4751800(100.00)
	2002-2003	-	-	-	-	-	-	-	-	1294000(11.65)	9810500(88.35)	-	11104500(100.00)
	2003-2004	-	-	-	-	-	-	-	-	9942000(63.41)	5737920(36.59)	-	15679920(100.00)
	Total	-	-	-	-	-	-	-	-	12540000	18996220	-	31536220
	%									39.76	60.24		100.00
Jind	2001-2002	-	-	-	-	-	-	252827(3.44)	268803(3.65)	1329000(18.08)	5500744(74.83)	-	7351374
	2002-2003	-	-	-	421433(2.81)	-	-	366722(2.45)	165330(1.07)	2802500(18.72)	11214015(74.91)	-	14970000
	2003-2004	-	-	-	75592(0.57)	-	-	274132(2.07)	139064(1.05)	2720700(20.57)	8794640(66.48)	1224500(9.26)	13228628
	Total	-	-	-	497025(1.40)	-	-	893681	573197	6852200	25509399	1224500	35550002
	%							2.51	1.62	19.27	71.76	3.44	
Mahendra garh	2001-2002	-	-	-	-	-	-	-	-	1197000(23.58)	3878882(76.42)	-	5075882
	2002-2003	-	-	-	296592(2.83)	-	-	-	293069(2.79)	2345500(22.35)	7560928(72.03)	-	10496089
	2003-2004	-	-	-	42024(0.50)	-	-	-	139064(1.67)	1983000(23.75)	6185080(74.08)	-	8349168
	Total	-	-	-	338616(1.42)	-	-	-	432133	5525500	176244890	-	23921139
	%				1.42				1.80	23.10	73.68		
Grand Total	2001-2002	-	-	-	-	-	-	432827(1.44)	268803(0.89)	5003200(16.60)	24430226(81.07)	-	30135056(100.00)
	2002-2003	-	-	-	1232213(2.02)	-	-	546722(0.90)	751468(1.23)	9093652(14.91)	49377343(80.94)	-	61001398(100.00)
	2003-2004	-	-	-	173707(0.32)	-	-	487904(0.91)	417192(0.78)	16488900(30.82)	34712340(64.88)	1224500(2.29)	53504543(100.00)
	Total	-	-	-	1405920(0.97)	-	-	1467453(1.01)	1437463(0.99)	30585752(21.15)	108519909(75.03)	1224500(0.84)	144640997(100.00)

Note : Figures in parentheses indicate the percentage.

Table 4.8

**Assesment of the Potential of House Tax at Gram Panchayat Level
for Three Years i.e., 2001-2002, 2002-2003, 2003-2004**

(In Rs.)

Sr. No.	Name of ZP	Assessment (Full Potential)	Potential Realised	Untaped Potential
1	2	3	4	5
1	Ambala	63415(100.00)	38859(61.27)	24556(38.72)
2	Panipat	168590(100.00)	38136(22.60)	130454(77.38)
3	Jind	410419(100.00)	33581(08.18)	376838(91.92)
4	Mahendra Garh	68210(100.00)	24192(35.47)	44018(64.53)
5	Grand Total	710634(100.00)	134768(18.96)	575866(81.04)

Note : Figures in parentheses indicate the percentage.

Table 4.9
Requirement and Availability of Categories of Personnel at Gram Panchayat Level

(In Numbers)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Sr. No.	Particulars	Status	Ambala			Panipat			Jind			Mahendragarh			Grand Total
			Ambala Block	Saha Block	Total	Panipat Block	Matlauda Block	Total	Jind Block	Narwana Block	Total	Narnaul Block	Ateli Block	Total	
1	Gram Sachiv	Sanction Post	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
		In Position	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
		Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total			4			4			4			4	16(100.00)
2	Chowkidar	Sanction Post	-	-	-	-	1	1	-	-	-	1	-	1	2
		In Position	-	-	-	-	1	1	-	-	-	1	-	1	2(100.00)
		Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	-	-	-	-	-	-	-	-	-	-	-	-	2(100.00)
3	Tubewell Operator	Sanction Post	-	-	-	-	-	-	-	-	-	-	2	2	2
		In Position	-	-	-	-	-	-	-	-	-	-	2	2	2(100.00)
		Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	-	-	-	-	-	-	-	-	-	-	-	-	2(100.00)
4	Gram Sewak Assistant	Sanction Post	-	-	-	2	2	4	-	-	-	-	-	-	4
		In Position	-	-	-	2	2	4	-	-	-	-	-	-	4 (100.00)
		Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	-	-	-	-	-	4	-	-	-	-	-	-	4 (100.00)

Note : Figures in parentheses indicate the percentage.

Table 4.10
Requirement and Availability of Different Categories of Personnel at Panchayat Samiti Level

(In Numbers)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
District	Block	Status	B.D.P.O.	S.E.P.O.	Patwari	S.D.O. (PRI)	J.E.	Assistant (G)	Assistant JRY	Accountant	Steno	Clerks	Craft Teacher	Gram Sachiv	Driver	Peon	Mali/Chowkidar	Total Post	
Ambala	Ambala	Sanctioned	1	1	1	1	2	1	1	1	1	2	-	12	1	4	1	30	
		In Position	1	1	-	-	2	1	-	1	1	1	-	6	-	2	-	15 (50.00)	
		Vacant	-	-	1	1	-	-	1	-	-	1	-	6	1	2	1	15 (50.00)	
	Shaha	Sanctioned	1	1	1	1	3	1	1	1	1	1	2	-	15	1	2	1	32
		In Position	1	1	-	1	3	1	-	-	-	1	-	4	-	2	1	15 (46.88)	
		Vacant	-	-	1	-	-	-	1	1	1	-	2	-	11	1	-	-	17 (53.13)
Panipat	Panipat	Sanctioned	1	1	1	1	2	2	1	1	1	2	1	8	1	2	1	26	
		In Position	1	1	-	1	2	2	-	1	-	1	1	6	1	2	1	20 (76.92)	
		Vacant	-	-	1	-	-	-	1	-	1	1	-	2	-	-	-	6 (23.08)	
	Matlauda	Sanctioned	1	1	1	1	3	1	1	1	1	2	1	1	8	1	3	1	27
		In Position	1	1	1	1	1	1	1	1	1	1	1	-	8	1	3	1	23 (85.19)
		Vacant	-	-	-	-	2	-	-	-	-	1	-	1	-	-	-	-	4 (14.81)
Jind	Jind	Sanctioned	1	1	1	1	3	1	1	1	1	2	-	16	1	2	1	33	
		In Position	1	1	-	1	3	1	1	1	1	1	1	-	12	1	2	1	27 (81.82)
		Vacant	-	-	1	-	-	-	-	-	-	-	1	-	4	-	-	-	6 (18.18)
	Narwana	Sanctioned	1	1	1	1	3	1	1	1	1	1	2	1	15	1	3	1	34
		In Position	1	-	1	1	3	1	1	1	1	-	1	-	13	1	1	-	25 (73.53)
		Vacant	-	1	-	-	-	-	-	-	-	1	1	1	2	-	2	1	9 (26.47)
Mahender Garh	Narnaul	Sanctioned	1	1	1	1	2	1	1	1	1	2	2	15	1	4	1	35	
		In Position	1	1	-	1	2	1	1	1	1	1	2	2	14	1	4	1	32 (91.42)
		Vacant	-	-	1	-	1	-	-	-	-	-	1	-	1	-	-	-	3 (8.57)
	Ateli	Sanctioned	1	1	1	1	3	1	1	1	1	1	2	-	18	1	3	1	36
		In Position	1	1	-	1	2	1	1	1	1	1	2	-	13	1	3	1	29 (80.56)
		Vacant	-	-	1	-	1	-	-	-	-	-	-	-	5	-	-	-	7 (19.44)
Total Post	Sanctioned	8	8	8	8	21	9	8	8	8	9	15	5	107	8	23	8	250	
	In Position	8 (100.00)	8 (100.00)	2 (25.00)	7(87.05)	18(85.07)	9 (100.00)	5 (62.05)	8 (100.00)	6 (66.67)	8 (53.33)	3 (60.00)	76 (71.03)	6 (85.71)	19 (82.06)	6 (75.00)	189 (74.70)		
	Vacant	-	-	6	1 (12.05)	3 (14.20)	-	3 (37.05)	-	3 (33.33)	7 (46.66)	2 (40.00)	31 (28.97)	2 (14.28)	4 (17.04)	2 (25.00)	64 (25.30)		

Note : Figures in parentheses indicate the percentage.

Table 4.11
Requirement and Availability of Different Category of Personnel at Zila Parishad Level

(In Numbers)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Ambala			Panipat			Jind			Narnaul			Total			
Category	Sanctional Strength	In Position	Vacant	Sanctional Strength	In Position	Vacant	Sanctional Strength	In Position	Vacant	Sanctional Strength	In Position	Vacant	Sanctional Strength	In Position	Vacant	
1. Chief Executive	1	1	-	1	1	-	1	1	-	1	1	-	4	4 (100.00)	-	
2. Accounts Officer	1	1	-	1	1	-	1	1	-	1	1	-	4	4(100.00)	-	
3. Supretandent	1	-	1	1	-	1	1	-	1	1	1	-	4	1(25.00)	3(75.00)	
4. Assistent	2	1	1	2	2	-	2	1	1	2	1	1	8	5(62.05)	3(75.00)	
5. Clerks	2	2	-	2	2	-	2	1	1	2	1	1	8	6(75.00)	2(50.00)	
6. Driver	1	1	-	1	-	1	1	-	1	1	1	-	4	2(50.00)	2(50.00)	
7. Stenographer	1	-	1	1	1	-	1	-	1	1	1	-	4	2(50.00)	2(50.00)	
8. Steno Typist	1	-	1	1	-	1	1	-	1	1	1	-	4	1(25.00)	3(75.00)	
9. Accountent	1	-	1	1	-	1	1	1	-	1	1	-	4	2(50.00)	2(50.00)	
10. Peon	2	2	-	2	2	-	2	1	1	2	2	-	8	7(87.05)	1(25.00)	
11. Chowkidar	1	-	1	1	1	-	1	1	-	1	1	-	4	3(75.00)	1(25.00)	
Total	14	8	6	14	10	4	14	7	7	14	12	2	56	37(66.07)	19(33.92)	
	(100.00)	(57.14)	(42.85)	(100.00)	(71.42)	(28.51)	(100.00)	(50.00)	(50.00)	(100.00)	(85.71)	(14.28)	(100.00)			

Note : Figures in parentheses indicate the percentage.

Table 4.12

**Requirement and Availability of Personnel at Zila Parishad Level
as on 6/5/2003** (State Level)

1	2	3	4
Designation	Sanctioned Posts	In Position	Vacant Posts
Accounts Officer	19	13	6(31.58)
Superintendent	19	5	14(74.00)
Assistant	38	30	8(20.05)
Accountants	19	15	4(21.05)
Senior Typist	19	7	12(63.16)
Typist	19	5	14(73.68)
Accounts Clerk	19	16	3(15.79)
Clerk	19	16	3(15.79)
Driver	19	6	13(68.42)
Peon	38	33	5(13.16)
Chowkidar	19	14	5(20.32)
Sweeper	19	6	13(68.42)
Total	266	166	100(37.59)

Note : Figures in parentheses indicate the percentage.

Source : Development and Panchayat Department, Government of Haryana.

Table 4.13

Knowledge and Awareness About Training and Rule by the Chairperson of Gram Panchayats

C	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Sr. No.	Questions	Responses	Ambala			Panipat			Jind			Mahendragarh			Grand Total
			Ambala Block	Shaha Block	Total	Panipat Block	Matlauda Block	Total	Jind Block	Narwana Block	Total	Narnaul Block	Ateli Block	Total	
1	Whether Got training	Yes NO	2 -	2 -	4 -	2 -	2 -	4 -	2 -	2 -	4 -	2 -	2 -	4 -	16(100.00)
		Total													16(100.00)
2	If Yes Whether the PR Haryana 1995 and Haryana P.R. Finance, Account, Audit, Budget Taxation and Budget rules 1996 taught	Yes No	2 -	2 -	4 -	2 -	2 -	4 -	2 -	2 -	4 -	2 -	2 -	4 -	16(100.00)
		Total													16(100.00)
3	Were You Satisfied with Training	Yes No	2 -	2 -	4 -	2 -	2 -	4 -	2 -	2 -	4 -	2 -	2 -	4 -	16(100.00)
		Total													16(100.00)
4	If No what short of Training	Yes No	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
		Total													-
5	Have you Read Budget Account Rules 1996	Yes No	1 1	- 2	1 3	- 2	- 2	- 4	2 -	2 -	4 -	1 1	1 1	2 2	7 (43.95) 9 (56.25)
		Total													16(100.00)
6	Do you face any difficulty in carrying out of your works Officially	Yes	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	16 (100.00)
		Total													16(100.00)
7	If yes, specify the same		- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -

Note : Figures in parentheses indicate the percentage.

Table 4.14

Knowledge and Awareness About Training and Rules by the Chairperson of Panchayat Samitis

1	2	3	4	5	6	7	8	9	10	11	12
Sr. No.	Questions	Responses	Ambala		Panipat		Jind		Mahender Garh		Grand Total
			Ambala Block	Shaha Block	Panipat Block	Matlauda Block	Jind Block	Narwana Block	Narnaul Block	Ateli Block	
1	Whether got training	Yes	1	-	-	-	-	1	1	1	4 (50.00)
		No	-	1	1	1	1	-	-	-	4 (50.00)
		NR	-	-	-	-	-	-	-	-	-
		Total									
2	If yes Whether the PR Haryana 1995 and Haryana P.R. Finance Account Audit Budget Taxation and Budget rules 1995	Yes	1	-	-	-	-	1	1	1	4 (50.00)
		No	-	-	-	-	1	-	-	-	1 (12.5)
		NA	-	1	1	1	-	-	-	-	3 (37.50)
		Total									
3	Were you satisfied with Training	Yes	1	-	-	-	-	1	-	1	3 (37.50)
		No	-	-	-	-	-	-	1	-	1 (12.5)
		NA	-	1	1	1	1	-	-	-	4 (50.00)
		Total									
4	If no what short of Training	Yes	-								
		No	-								
		NA	1	1	1	1			-	1	7 (87.5)
		NR	-	-	-	-				1	-
Total										8(100.00)	
5	Have you read Budget Account Rules 1995	Yes	1	-	1	-	1	1	1	1	6 (75.00)
		No	-	1	-	1	-	-	-	-	2 (25.00)
		Total									
6	Do you face any difficulty in carrying out of your official works	Yes	1	-	-	-	-	-	1	-	2 (25.00)
		No	-	1	1	1	1	1	-	1	6 (75.00)
		Total									
7	If yes, specify the same	B.D.P.O., J.E. S.D.O.	1	-	-	-	-	-	1	-	2 (25.00)
		N.A.	-	1	1	1	1	1	-	1	6 (75.00)
		Total									

Note : Figures in parentheses indicate the percentage.

Table 4.15
Knowledge and Awareness About Training and Rules Among the Chairpersons of Zila Parishads

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Questions	Ambala			Panipat			Jind			Narnaul			Total		
	Yes	No	Total	Yes	No	Total	Yes	No	Total	Yes	No	Total	Yes	No	G. Total
1. Whether got Training	1	-	1	1	-	1	1	-	1	1	-	1	4	-	4
													100.00		
2. Whether taught P.R. Rules 1995, Haryana Panchayati Raj Finance, Accountant, Adult to Xtation and work rules 1996	1	-	1	1	-	1	1	-	1	1	-	1	4	-	4
													100.00		
3 Were you satisfied with training.	1	-	1	1	-	1	1	-	1	-	1	1	3	1	4
													75.00	25.00	
4. If no, what sort of training needed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Have you read the budget Account Rules 1996	1	-	1	1	-	1	1	-	1	1	-	1	4	-	4
													100.00		
6. Do you face dfficulty in Carrying out you work officially	-	1	1	-	1	1	-	1	1	1	-	1	1	3	4
													25.00	75.00	

Note : Figures in parentheses indicate the percentage.

Table 4.16

Opinions of the Chairpersons of Gram Panchayat About Mobilisation of Resources

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Sr. No.	Questions	Response	Ambala			Panipat			Jind			Mahender Garh			Grand Total
			Ambala Block	Shaha Block	Total	Panipat Block	Matlauda Block	Total	Jind Block	Narwana Block	Total	Narnaul Block	Ateli Block	Total	
1	If House Tax is imposed Yes/No If No, Reason	Yes No 1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureoucracy	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	16(100.00) - - - -
		Total			4			4			4			4	16(100.00)
2	If Special Tax is Not imposed, Reasons	1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureoucracy	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	16(100.00) - - - -
		Total			4			4			4			4	16(100.00)
3	If tehbazari is not operationalized, Reasons	1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureoucracy 5. Lack of Market	- 2 - - -	- 2 - - -	- 4 - - -	- 2 - - -	- 1 - - 1	- 3 - - 1	1 - - - 1	- - - - 2	1 - - - 3	- 2 - - -	- 2 - - -	- 4 - - -	1(06.25) 11 (68.75) - - 4 (25.00)
		Total			4			4			4			4	16(100.00)

Continue...

1	2	3	4			5			6			7			8
4	If Service Fees is not imposed, Reasons	1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureocracy	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	2 - - - -	2 - - - -	4 - - - -	1 1 - - -	2 - - - -	3 1 - - -	15(93.75) 1(06.25) - - -
		Total			4			4			4			4	16(100.00)
5	If Fees for animal registration in Sabha Area not imposed, Reasons	1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureocracy	1 - - -	2 - - -	3 1 - -	- 1 - -	3 - - -	3 1 - -	1 - - -	- 1 - -	1 2 - -	2 - - -	2 - - -	4 - - -	11 (68.75) 1(06.25) 4(25.00) -
		Total			4			4			4			4	16(100.00)
6	Govt. authorized to Panchayat for imposing any tax. In the context of Panchayat has tried for this. If yes, what is the outcome. If no, the reason	Yes No 1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureocracy	- 2 1 - -	- 2 2 - -	- 4 3 - -	- 2 1 - -	- 2 - - -	- 4 3 - -	- 2 - - -	- 2 1 - -	- 4 - 1 -	- 2 3 - -	- 2 - - -	- 4 - - -	- - 13(81.25) 1(06.25) 2(12.05) -
		Total			4			4			4			4	16(100.00)
7	Whether Power to Borrow money has been invoked by the Panchayat. If yes, is the outcome. If No, Reason.	Yes No 1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureocracy	- 2 - - 1 1	- 2 - - - -	- 4 2 - 1 1	- 2 - - - -	- 2 - - - -	- 4 - - - -	- 2 - - - 1	- 2 - - - 2	- 4 1 - - 3	- 2 - - - -	- 2 - - - -	- 4 - - - -	- 16(100.00) 11(68.75) - - 1(06.25) 4(25.00)
		Total			4			4			4			4	16(100.00)

Note : Figures in parentheses indicate the percentage.

Table 4.17
Opinions of the Chairpersons of Panchayat Samitis about Mobilisation of Resources

1	2	3	4	5	6	7	8	9	10	11
Particulars	Reason	Ambala		Panipat		Jind		Mahender Garh		Total
		Ambala	Shaha	Panipat	Matlauda	Jind	Narwana	Narnaul	Ateli	
1. Panchayat Samiti is authorized to impose any tax. Whether P.S. tried for this? If yes, what is out come? If no, Reason ?	1. Do not know	1	1	1	1	-	-	1	1	6 (75%)
	2. Fear of unpopularity	-	-	-	-	-	-	-	-	-
	3. Lack of co-operation from Panches	-	-	-	-	1	1	-	-	-
	4. Lack of co-operation from Bureaucracy	-	-	-	-	-	-	-	-	2. (25%)
	Yes	-	-	-	1	-	-	-	-	1 (12.50%)
	No	1	1	1	-	1	1	1	1	-
2. Whether trees have been planted on land? If no, Reason If yes, what is outcome?	1. Do not know	-	-	-	-	-	-	-	-	-
	2. Fear of unpopularity	-	-	-	-	-	-	-	-	-
	3. Lack of co-operation from Bureaucracy	-	-	-	-	-	-	-	-	-
	4. P.S. has no land	-	-	-	-	-	-	-	1	1 (12.50%)
	Yes	1	1	1	1	1	1	1	-	-
	No	-	-	-	-	-	-	-	-	-
3. Whether power to borrow money has been invoked by P.S. If yes, what is the outcome If no, the Reason ?	1. Do not know	1	1	1	1	1	1	1	1	8 (100%)
	2. Fear of unpopularity	-	-	-	-	-	-	-	-	-
	3. Lack of co-operation from Panches	-	-	-	-	-	-	-	-	-
	4. Lack of co-operation from Bureaucracy	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-

Note : Figures in parentheses indicate the percentage.

Table 4.18
Opinions of the Chairpersons of the Zila Parishads about Mobilization of Resources

1	2	3	4	5	6	7	8	9
Sr. No.	Particulars	Responses		Ambala	Panipat	Jind	Mahender Garh	Total
		Total						
1	If the ZP is authorized by Govt., it can impose any tax or duty or cess which the legislature, of the state has power to impose in this context did your panchayat for this. If yes, what is outcome? If no, the reason thereof.	1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureoucracy	DK	1 - - -	1 - - -	1 - - -	*	3 - - -
		Total						
2	Whether trees have been planted on land If no, reasons thereof ;	1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureoucracy	Yes No	- 1 - -	1 - - -	1 - - -	*	2 1 - - -
		Total						
3	Whether power to borrow money has been invoked by the Panchayat If yes, what is outcome If no, reason thereof	1. Do not Know 2. Fear of unpopularity 3. Lack of co-operation from Panches 4. Lack of co-operation from Bureoucracy	DK	1 - - -	1 - - -	1 - - -	*	3 - - -
		Total						

Note : Figures in parentheses indicate the percentage.

* Since the district had been generally affected by drought, imposing tax/fee etc. on people will not be in public interest.

DK = Dont Know

Chapter V

Management and Maintenance of the Financial Resources by the Panchayati Raj Institutions

Introduction

Management and maintenance of accounts and auditing of the PRIs are being done in accordance with the Haryana Panchayati Raj Rules, 1995 and the Haryana Panchayati Raj Finance, Budgets, Accounts, Audit, Taxation and Works Rules, 1996. There is also a provision of audit of accounts of all receipts and expenditure of PRIs under Rule 1999 of the above-said Rules of 1996. This Chapter of the report deals, among others, with the extent of the implementation of the Rules 1996 in managing the resources of the Panchayats. While dealing with this, awareness about the rules among the elected representatives, capacity of the Panchayati Raj functionaries to handle the issues relating to accounts and audit, and maintenance of various forms and registers have also been discussed in this Chapter.

Management and Maintenance of Accounts at Gram Panchayat Level

Let us begin our discussion on the management and maintenance of the Accounts with the extent of maintenance and keeping of the prescribed Forms and Registers by the GP. As per the Panchayat Rules, Panchayats are supposed to keep 13 Registers and Forms for various purposes. Table 5.1 presents the details of the up-keep of these Registers at the GP level across the sampled blocks and districts. It is heartening to note that all the GPs have been maintaining Cash Books at their level. Proceedings Book has also been maintained by the GPs. As far as the Inspection Book is concerned, it is surprising to note that about 88 per cent of the GPs have not been maintaining the

Inspection Book. When asked about the reason of not using the inspection book, the standard reply from the Chairpersons was that “it was not needed”. In fact, the Block Development and Panchayat Officer (BDPO) and the Social Education and Panchayat Officer (SEPO) have to inspect the record of the Panchayat once and twice, respectively, in a year. But this practice has not been followed by these Officers. Had these Officers inspected the records of the GP, accounts would have been maintained properly to some extent.

It is interesting to note that none of the GPs has maintained the Attendance Register of the Panches at its level. What the GPs have been doing is instead of maintaining separate registers, they got the signature of the Panches on the proceeding book itself, which is incorrect as per the Rules of the Panchayat. On the positive side, the Registers of Demand and Collection of Tax and Duty and Fees have been maintained by the GPs. Stock Registers have also been maintained by the GPs. It is interesting though to note that more than 56 per cent of the GPs have not maintained the Works Registers. Among all the districts, serious lapses were noticed in the GPs of Ambala and Panipat districts. While asked about the reasons, their stock reply was that they were not aware of the requirement and stipulations. As far as the Muster Rolls register is concerned, more than 12 per cent were not maintaining these registers and an equal number of GPs were not aware about it.

Keeping the record of the property of the GP is very important for the GP, but it is disheartening to note that more than 94 per cent of the GPs have not been maintaining this Register at their levels. Similarly, as many as 62.5 per cent GPs have not been maintaining the Register of Receipt Book. The Register of Immovable Property was not

maintained by as many as 94 per cent of the GPs. It is interesting to note that the Dispatch Register, too, was also not maintained by the GPs. The reason given by the informants was that, as the papers have been given by hand to the concerned persons, there was no need of maintaining the register. But the point is that even if a paper was given by hand to the concerned person the record thereof has to be maintained in the proper register. On the whole, thus, we found that out of the 13 registers required to be maintained/kept by the GPs, only 5 registers have been maintained by the GPs, implying that merely 38 per cent of the total registers were maintained by the GPs. This is, by any standard, a deplorable status and reflects rather poorly on the working and conduct of business of the grassroots ISGs in Haryana.

The Chairpersons and the Gram Sachiv have not been discharging their responsibilities properly by maintaining these important registers at their levels. Some sort of corrective measures are, indeed, imperatively, urgently called for. There could be, inter alia, sensitization, orientation, motivation, etc, through positive training inputs combined with some punitive provisions as deterrent to the apathetic negligent and, as quite often may be the case, wilful- criminal non-compliance with the stipulated procedures and responsibilities on the part of elected as well as the official functionaries.

Preparation of the Budgets by the Panchayats

As per the provision/stipulations, the budget estimates of the GP, PS and ZP shall be drawn up by Gram Sachiv, (GP level) the Executive Officer (PS level) and the Accounts Officer (ZP level), respectively. All the receipts and expenditures shall be classified under the main heads of accounts as shown therein. Let us examine the ground realities in this connection in the sample PRIs. Table 5.2 presents the details of the

preparation of the Budget by the Gram Panchayat. We put 5 questions to the Chairpersons of the GPs in this connection. In their response to whether budget estimates of receipts and expenditures have been prepared, all have responded in the affirmatively. But the fact is that the estimates of the income and expenditure have been prepared in one register while these have to be prepared separately. Hence, the practice which is in vogue, is not as per the Rules.

Again, as per the Rules, a minimum actual cash balance of the funds has to be maintained by the GP. On this score, it was found that 75 per cent of the GPs have been maintaining the minimum balance and the rest were not maintaining such balance. Those not maintaining the balance were from Ambala, Zind and Mahendragarh districts. As per the Haryana Panchayati Raj Finance, Accounts, Audit Rules, 1996, the Gram Sachiv shall prepare the budget and submit the same to the GP by 15th October. The GP shall present the considered budget to the Sawani Meeting (1st November to 31st December) of the Gram Sabha. The last question relates to the adhering to the time schedule of budget by the GP. It was found that none of the GPs has followed the procedure, except with regard to one thing that the budget was presented in the Sawani meeting of the Gram Sabha. Other procedures were not followed by any of the GPs.

On the basis of above discussion, it may be said that the procedure for formulation of the budget has not been followed by the GPs.

Table 5.3 presents the details the situation and practice about preparation of budget in the case of the Panchayat Simitis. It may be seen from the Table that, in most of the cases, the budget estimates have been prepared by the Panchayat Simitis. The Minimum Balance was also maintained in most of the Panchayat Samitis. It is, however,

surprising to note that the Budget Estimates have not been prepared by the Financial Audit and Planning Committee. The reason for not doing so simply was the non-constitution of their committees by the Panchayat Samitis. In response to the query regarding the re-appropriation of the funds, out of the 8 sample Panchayat Samitis, only 1 responded that re-appropriation had been done with the approval of the competent authority and the rest had not done it. In the case of who have not done , two chairpersons said that it was not required and the rest said that they have not received any instructions for this.

Now, as per rules, the procedure for preparation of the budget of the Panchayat Simiti is that the Executive Officer will prepare and present the budget before the Finance Audit and Planning Committee by 10th December. The Finance Audit and Planning Committee shall present the so considered budget to the Panchayat Simitis by 20th December. The Panchayat Simiti shall then present the so prepared and approved budget to the Zila Parishad by 15th January. But the Table revealed that only 3 PSs had prepared budget as per the procedure. In the case of those that had not prepared the budget as required, the reason ascribed was the frequent transfer of the Executive Officers so that they could not adhere to the schedule of the formulation of the Budget at their levels.

Table 5.4 presents the details of the preparation of the Budgets in the case of the Zila Parishads in our sample. It may be seen from the Table that in most of the ZPs, the procedure has been followed to greater extent and where it had not been followed, it was reported as being due to shortage of staff. It may be mentioned here that, as per the Panchayati Raj Act, there is a provision for formation of Committees to enable the members to participate in the process of local governance, but none of the ZPs had made

any efforts to form such Committees at its level. As per the Rule, the Accounts Officer shall prepare the budget and submit it before the Zila Parishad before 15th December. ZP shall submit the budget to the Government and the Government, after modifications, if required, or approval, shall send it to the Zila Parishad for its consideration and, finally, the Zila Parishad shall re-submit the same after making the modification, if necessary, to the Government. To this, 50 per cent of the sample ZPs have said that they have followed the procedure while the rest had not.

On the basis of above discussion, it may be inferred that the budget procedures have not been practiced at all the tiers as per the Rules, signifying once again to the lackadaisical attitudes and/or incapacibilities of the both the elected and official functionaries. The scenario also point to the grave neglect on the part of the monitoring and auditing authorities in ensuring conformity to the rules and procedures in the financial functioning of the grassroots institutions so very crucial for strengthening them.

Structure of the Accounts of the Panchayats

In the present study, an attempt has also been made to collect information regarding the structure of accounts of the GPs, PSs and ZPs. In this part of the Chapter, we shall dwell on this aspect. In response to the question as to whether the liability of the outgoing Chairpersons has been recovered, the answer was affirmation only in 37.50 per cent cases, and, in the majority of cases, the recovery had not materialized as Table 5.5 indicates. In one GP of Panipat district, Rs. 40,000 were still pending with the outgoing Chairperson. The matter is with the Court. This indicates that proper procedure had not been followed by the GPs in the State. As per the Budget Rules, the chairperson of the

GP can keep up to Rs. 5000 as cash in hand. To assess the status and practice in this regard, a question was asked whether any chairperson had kept cash in hand beyond the prescribed limit. In response to the question, it was found that more than 30 per cent of the Chairpersons had kept excess money as cash in hand during their tenure. In a couple of cases, even the chairpersons had kept the more than Rs. 40,000 as cash in hand. These were the financial irregularities which have crept in the functioning of local institutions. Further, it is also interesting to note that some of the Chairpersons had maintained cash books with a minus balance during their tenure. Minus entry in the cash book indicate that the expenses on different works of the Panchayats have been met by the Chairperson personally from his/her pocket. In some cases, the entries involved sums worth thousands of rupees. It is surprising to note that the Gram Sachiv who was expected to maintain the cash book has either misguided the Chairperson or was in connivance with him in manipulating and cornering the public funds by showing the minus entries.

To the query as to how the payment beyond Rs. 500 was made by the GP, it was reported that all the chairpersons had made payment by cheque beyond the limit. The GP had also not taken loan for carrying out any activity of the Panchayat. In fact, as mentioned earlier also, Panchayats were not aware about this provision.

Another question, which has not been included in the Table was as to whether the Chairperson had incurred expenses on purchase of portraits, distribution of sweets in any sort of functions and otherwise spent on the visits of the dignitaries. The rationale for asking this question was to see if the limits specified for this purpose were over stepped by chairperson/GPs. It was found that, in most of the cases, chairpersons had spent the

money from their own pockets. In two GPs of the Jind district no amount was shown as spent even for the visit of the Chief Minister, by the GPs.

We asked a set of questions from the chairpersons of the PSs to elicit/assess the status of accounts at that level. The details of the questions are given in Table 5.6 which indicates that the accounts were properly maintained at this level. Similarly, the accounts have also been maintained properly at the ZP.

It was this only at the GP level that the irregularities were noticed due probably to the reason that no accounts personnel is available there and the attitudes of the block and district level bureaucracy has remained unfriendly in so far as providing adequate guidance and support as well as necessary checks and monitoring are concerned.

Audit and Internal Check of Accounts by the Panchayats

In the sub-section, an attempt has been made to bring out only the status of the Audit and internal check of Accounts of the sampled GPs, PSs and ZPs. For this, Chairpersons of the GPs were asked some questions as detailed in Table 5.7. In response to the question pertaining to the last audit of accounts by the competent authority, it was found that except one GP which falls under Saha Block of Ambala district, audit had been done in all the GPs as per the procedure. But it is surprising to note that in none of the GPs, was the inspection note available with the GP. Besides, the audit objections, if any, had to be put before the Gram Sabha, but such type of information was also not available with them. It may therefore be inferred that the Chairpersons were not aware about this. In response to the query as to whether the audit report was disposed off within the stipulated time, none of the GPs responded in the affirmative. In response to the query whether the GPs had been sending the pending objections to the concerned authority as

per schedule, reply from the GPs was in the negative. In response to the query as to the maintenance of the records of audit report by the GP in form XLIII , the reply from the respondents was negative. Financial Statement of accounts was placed before the GP in the case of only 14 GPs. The internal checking of the Audits has to be done by the officials of the Block. They had conducted such type of checking only in the case of 12 GPs out of the 16 GPs sampled for the study.

The status of the audit and internal check of accounts of the PSs has been given in Table 5.8 It may be seen from the Table that the audit of accounts was done by the Competent Authority as required. The audit report was disposed of in 7 out of the 8 sample PSs. In the case of the remaining one PS, it was not done because the audit note had been received recently and action on that was being taken up. Progress report in the case of 7 PS out of the sample 8 were not sent regularly to the concerned agency. As many as 7 PSs have not been maintaining the audit report in the prescribed performas as it was not thought necessary to keep the records in such performas. In Saha Block of Ambala district, progress in this regard was not as it should be due the reason that the Block was without both Accountant and Accounts Clerk. More than 60 per cent of the PSs had not placed the records before the PSs, while it should be so placed as per rules. It is however, both important and interesting to note that the internal check has been done by the competent authority as scheduled in all the sampled PSs in the State, particularly even when some other procedural lapses were there.

Table 5.9 presents the audit and internal check of accounts at the Zila Parishad level. It may be seen from the Table that audit of all ZPs have been done by the competent authority. The audit reports have also been disposed in the stipulated time.

However, it has been noticed that the progress reports of the pending objections have not been sent to the concerned agency regularly. Similarly, the statement of accounts has not been placed before the ZP for necessary action. The basic reason indicated by the chairpersons was the shortage of the staff at the disposal of the ZPs.

On the basis of the foregoing discussion, it may be stated that the maintenance and management of records of the funds was found to be more well attended with the increase in the level of the Panchayati Raj tier. This is so in view of the fact that the trained manpower is available with the intermediate and apex tiers of the Panchayati Raj System only, so that the required accounts work gets attended to even though fully procedurally.

Status of Implementation of the Work Rules by the Panchayats

Panchayats have been performing various programmes for rural development and poverty alleviation programmes under their jurisdictions. In order to plan, execute, monitor and evaluate the performance of different programmes, they have to observe certain work Rules given in the Haryana Panchayati Raj Finance, Budget, Accounts, Audit and Work Rules 1996. Here, an attempt has been made to see as to what extent the work rules have been observed by the Panchayat. In case the rules have not been observed, what are the factors responsible for their non- compliance?

Table 5.10 presents the status of the implementation of the work rules at the GP level. The status has been evaluated with the help of certain provisions contained in the Rules. In response to the query as to whether the details of works to be undertaken are prepared in accordance with certain forms, more than 93 per cent said that they had not been doing so. Their explanation for this irregularity was that the Junior Engineer did

not prepare such estimates. Moreover, they have not thought it to be necessary for their work. As per the Work rules, the Junior Engineer (JE)/ Sub Divisional Officer(SDO) has to prepare consolidated estimates in the month of October each year for maintenance and repair to be carried out by each GP. It is disheartening to note that not even a single GP has made such efforts in this regard. While keeping in view the importance of the maintenance of created assets, such provision had to be implemented in letter and spirit. The standard reply of the chairpersons was that the JE did not prepare such estimates. However, they hastened to add that whenever required by them, the JE did prepare such estimates. The muster rolls have been prepared by all the GPs except one. The reason for not maintaining the muster roll was not indicated by the respondents. The first and the final bills have not been prepared by 37.50 per cent of the sampled GPs. The reason indicated the Chairpersons for this was that they did not need such details at their level. The running bills have also not been prepared by all the GPs. The reason for such lapses, they said, was that they did not need such details. In the same fashion, the miscellaneous payments have also not been made in the specified form. The reason for this was also the same, i.e. that they did not require such details in their working.

Maintaining the Works Register is very necessary in order to know the extent to which the works have been carried out in the village, but it is surprising to note that more than 56 per cent of the GPs have not been maintaining the works registers. The reason for such lapse on their part was lack of ignorance/knowledge about this procedural requirement.

As far as the intermediate and apex tiers of the Panchayati Raj System are concerned, they have not maintained such work rules simple because they have not acted

as the implementing agency in carrying out the activities at their levels. However, as reported by them whenever (Table 5.11-5.12) they acted as the implementing agencies, they did maintain such details.

To conclude, it is evident from the above discussion that the Haryana Panchayati Raj Budget and Works Rules 1996, which are meant to guide the Panchayats in mobilization and management of financial resources, have not been implemented in most of the sampled Panchayats. Hence, on the basis of that it may be said that the fiscal disciplines and management of the financial resources have not been practiced by the PRIs. Besides, it may also be concluded that with the prevailing situation in the Panchayats, these institutions do not have the capacity to absorb more funds under different categories of the programmes initiated by the Central and the State Governments.

Table 5.1

Status of the Maintenance of Various Forms and Registers by the Gram Panchayats

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Sr. No.	Particulars		Ambala			Panipat			Jind			Mahendragarh			Grand Total
			Ambala Block	Shaha Block	Total	Panipat Block	Matlauda Block	Total	Jind Block	Narwana Block	Total	Narnaul Block	Ateli Block	Total	
1	Cash Book	Yes	2	2	4	2	2	4	2	2	4	2	2	4	16 (100.00)
		No	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
2	Proceedings Book	Yes	2	2	4	2	2	4	2	2	4	2	2	4	16 (100.00)
		No	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
3	Inspection Book	Yes	-	-	-	2	-	2	-	-	-	-	-	-	2(12.05)
		No	2	2	4	-	2	2	2	2	4	2	2	4	14(87.05)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
4	Attendance Register	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-
		No	2	2	4	2	2	4	2	2	4	2	2	4	16 (100.00)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
5	Register of Demand and Collection of Tax and Duty and Fees if	Yes	2	2	4	2	2	4	2	2	4	2	2	4	16 (100.00)
		No	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
6	Application for Land Acquisition	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-
		If no, reason	2	2	4	2	2	4	2	2	4	2	2	4	16 (100.00)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
7	Register of Fees and Fine	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-
		If no, reason	2	2	4	2	2	4	2	2	4	2	2	4	16 (100.00)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
8	Stock Register of Material	Yes	2	2	4	2	1	3	2	2	4	2	2	4	15 (93.75)
		If no, reason	-	-	-	-	1	1	-	-	-	-	-	-	1 (06.25)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)

Continue....

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Sr. No.	Particulars		Ambala			Panipat			Jind			Mahendragarh			Grand Total
			Ambala Block	Shaha Block	Total	Panipat Block	Matlauda Block	Total	Jind Block	Narwana Block	Total	Narnaul Block	Ateli Block	Total	
9	Works Register	Yes	-	-	-	1	1	2	2	2	4	-	1	1	7 (43.75)
		No	2	2	4	1	1	2	-	-	-	2	1	3	9 (56.25)
		Total													16(100.00)
10	Register of Muster Roll	Yes	2	2	4	2	2	4	2	2	4	1	1	2	14 (87.05)
		No	-	-	-	-	-	-	-	-	-	1	1	2	2 (12.05)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
11	Register of Immovable Property	Yes	-	-	-	-	1	1	-	-	-	-	-	-	1 (06.25)
		No	2	2	4	2	1	3	2	2	4	2	2	4	15 (93.75)
		Total	2	2		2	2	4	2	2		2	2	4	16(100.00)
12	Register of Receipt	Yes	-	-	-	1	1	2	2	2	4	-	-	-	6 (37.05)
	Book	No	2	2	4	1	1	2	-	-	-	2	2	4	10 (62.05)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
13	Despatch Register	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-
		No	2	2	4	2	2	4	2	2	4	2	2	4	16 (100.00)
		Total	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)

Note : Figures in parentheses indicate the percentage.

Table 5.2
Preparation of Budget by the Gram Panchayats

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Ambala			Panipat			Jind			Mahendragarh			Grand Total
Sr.	Particulars	Response	Ambala	Shaha	Sub-Total	Panipat	Matlauda	Sub-Total	Jind	Narwana	Sub-Total	Narnaul	Ateli	Sub-Total	Grand Total
1	Whether budget estimate of receipt and expenditure prepared	Yes No	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
		Total													16(100.00)
2	Whether budget estimate of receipt prepared	Yes No	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
		Total													16(100.00)
3	Whether budget estimate of expenditure prepared	Yes No	2	2	4	2	2	4	2	2	4	2	2	4	16(100.00)
		Total													16(100.00)
4	Whether the minimum actual cash balance of fund is maintained	Yes No	2	1 1	3 1	2	2	4	2	1 1	3 1	1 1	1 1	2 2	12(75.00) 4(25.00)
		Total													16(100.00)
5	Whether the time schedule of budget is adhered to by G.P.	Yes No	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 16(100.00)
		Total													16(100.00)

Note : Figures in parentheses indicate the percentage.

Table 5.3
Preparation of the Budget by the Panchayat Samitis

1	2	3	4	5	6	7	8	9	10	11	12
			Ambala		Panipat		Jind		Mahendragarh		
Sr.	Particulars	Response	Ambala	Saha	Panipat	Matlauda	Jind	Narwana	Narnaul	Ateli	Total
1	Whether the Budget Estimate of Receipt and Expenditure prepared ?	Yes No	1 -	- 1	1 -	1 -	1 -	1 -	1 -	1 -	7 (87.05) 1 (12.05)
											8(100.00)
2	Whether Budget Estimate of receipt prepared ?	Yes No	1 -	- 1	1 -	1 -	1 -	1 -	1 -	1 -	7 (87.05) 1 (12.05)
											8(100.00)
3	Whether Budget Estimate of Expenditure prepared ?	Yes No	1 -	- 1	1 -	1 -	1 -	1 -	1 -	1 -	7 (87.05) 1 (12.05)
											8(100.00)
4	Whether the Minimum Actual Balance of Funds is maintained	Yes No	1 -	- 1	- 1	1 -	1 -	1 -	& 1	- 1	7 (87.05) 1 (12.05)
											8(100.00)
5	Whether the Budget Estimate so prepared by Financial Audit and Planning Committee approved by Panchyat Samiti	Yes No	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 8 (100.00)
6	Whether re-appropriation is done with the approval of Authority who approve the Original Budget	Yes No	1 -	- 1	& 1	- 1	& 1	& 1	& 1	& 1	1 (12.05) 7 (87.05)
											8(100.00)
7	Whether the Time Schedule of Budget is adhered to by P.S.	Yes No	1 -	- 1	1 -	- 1	- 1	- 1	1 -	- 1	3 (37.05) 5 (62.05)
											8(100.00)

Note : Figures in parentheses indicate the percentage.

Table 5.4
Preparation of Budget by the Zila Parishads

1	2	3	4	5	6	7	8	9	10	11	12
	Ambala		Panipat		Jind		Mahendragarh		Total		
Particulars	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Total
1. Whether Budget Estimates of Receipt and Expenditure prepared	-	1	1	-	1	-	1	-	3 (75.00)	1 (25.00)	4 (100.00)
2. Whether Budget Estimate of Receipt prepared.	-	1	-	* ₁	-	1	1	-	1 (25.00)	3 (75.00)	4 (100.00)
3. Whether Budget Estimate of Expenditure prepared	-	1	1	-	1	-	1	-	3 (75.00)	1 (25.00)	4 (100.00)
4. Whether the Minimum actual cash balance of Fund is maintained	1	-	1	-	1	-	1	-	4 (100.00)	-	4 (100.00)
5. Whether the Budget Estimate of Zila Parishad have been approved by State Govt.	-	1	1	-	1	-	1	-	3 (75.00)	1 (25.00)	4 (100.00)
6. Whether re-appropriation is done with the approval of the competent authority.	-	1	-	* ₁	1	-	-	1	2 (50.00)	2 (50.00)	4 (100.00)
7. Whether the time Schedule of budget is adhered to by Zila Parishad	-	1	-	* ₁	1	-	1	-	2 (50.00)	2 (50.00)	4 (100.00)

Note : Figures in parentheses indicate the percentage.

* Due to lack of staff.

Table 5.5
Structure of Accounts of the Gram Panchayats

1	2	3	4		5	6	7		8	9	10	11		12	13		14	15	16
Sr.	Particulars	Response	Ambala		Sub-Total	Panipat		Sub-Total	Jind		Sub-Total	Mahendragarh		Sub-Total	Grand Total				
			Ambala	Shaha		Panipat	Matlauda		Jind	Narwana		Narnaul	Ateli						
1	Whether the Liability of the outgoing Sarpanch or Panch has been assessed	Yes No	1 1	1 1	2 2	2 -	1 1	3 1	- 2	- 2	- 4	1 1	- 2	1 3	6 (37.50) 10 (62.05)				
		Total	-	-	4	-	-	4	-	-	4	2	2	4	16(100.00)				
2	At the time of interview whether the Sarpanch kept any amount in cash beyond limit	Yes No	- 2	- 2	- 4	- 2	1 1	1 3	- 2	- 2	- 4	2 -	2 -	4 -	5 (31.25) 11 (60.75)				
		Total	-	-	4	-	-	4	-	-	4			4	16(100.00)				
3	How the payment amounting to more than 500/- is made by G.P.	Cash Cheque	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 16 (100.00)				
		Total		-	4	-	-	4	-	-	4			4	16(100.00)				
4	Whether the G.P. has borrowed money for coming out any of the purpose of the	Yes No	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 16 (100.00)				
		Total	-	-	4	-	-	4	-	-	4	-	-	4	16(100.00)				

Note : Figures in parentheses indicate the percentage.

Table 5.6
Structure of Accounts of the Panchayat Samiti

1	2	3	4	5	6	7	8	9	10	11	12
			Ambala		Panipat		Jind		Mahendragarh		
Sr.	Particulars	Response	Ambala	Saha	Panipat	Matlauda	Jind	Narwana	Narnaul	Ateli	Total
1	Whether General Ledger is properly maintained	Yes No	1 -	1 -	1 -	1 -	1 -	1 -	1 -	1 -	8(100.00) -
											8(100.00)
2	Does the P.S. keep any money as permanent Advance	Yes No	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 8(100.00)
											8(100.00)
3	Whether the P.S. has borrowed money for carrying out any activity as per the Act. of the purpose of the act.	Yes No	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 8(100.00)
											8(100.00)
4	How the Payment amounting more than Rs. 500/- is made by P.S.	Cash Cheque	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 8(100.00)
											8(100.00)

Note : Figures in parentheses indicate the percentage.

Table 5.7
Audit and Internal Check of Accounts for the Gram Panchayats

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Sr.	Particulars	Response	Ambala			Panipat			Jind			Mahendra Garh			Total
			Ambala	Shaha	Sub Total	Panipat	Matlauda	Sub Total	Jind	Narwana	Sub Total	Narnaul	Ateli	Sub Total	
1	Whether the last audit of accounts was done by the competent authority of Gram Panchayat	Yes No	2 -	1 1	3 1	2 -	2 -	4 -	2 -	2 -	4 -	2 -	2 -	4 -	15 (93.25) 1 (06.25)
		Total	-	-	4	-	-	4	-	-	4	-	-	4	16(100.00)
2	Whether the Audit report disposed of with in stipulated time by the Gram Panchayat	Yes No	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- -	- -	- 4	- 16(100.00)
		Total	-	-	4	-	-	4	-	-	4	-	-	4	16(100.00)
3	Whether the progress report of pending objection has regularly been send (half yearly) to the Director, Local Audit	Yes No	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 16(100.00)
		Total	-	-	4	-	-	4	-	-	4	-	-	4	16(100.00)
4	Whether the maintenance of records of audit report is being maintained by Gram Panchayat in form of XLIII	Yes No	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 2	- 2	- 4	- 16(100.00)
		Total	-	-	4	-	-	4	-	-	4	-	-	4	16(100.00)
5	Whether the Financial Statement has been placed before Gram Panchayat for necessary action	Yes No	1 1	2 -	3 1	1 1	2 -	3 1	2 -	2 -	4 -	2 -	2 -	4 -	14 (87.05) 2 (12.05)
		Total	-	-	4	-	-	4	-	-	4	-	-	4	16(100.00)
6	Whether internal check of account has been operationalized if yes when last internal check has done	Yes No	2 -	1 1	3 1	2 -	2 -	4 -	2 -	2 -	4 -	1 1	- 2	1 3	12 (75.00) 4 (25.00)
		Total	-	-	4	-	-	4	-	-	4	-	-	4	16(100.00)

Note : Figures in parentheses indicate the percentage.

Table 5.8

Audit and Internal Check of Accounts by the Panchayat Samitis

1	2	3	4	5	6	7	8	9	10	11	12
			Ambala		Panipat		Jind		Mahendragarh		
Sr.	Particulars	Response	Ambala	Shaha	Panipat	Matlauda	Jind	Narwana	Narnaul	Ateli	Total
1	Whether the Audit and Account was done by the Competent Authority of P.S.	Yes No	1 -	1 -	1 -	1 -	1 -	1 -	1 -	1 -	8 (100.00) -
		Total									8(100.00)
2	Whether the Audit Report was dispo-sed of within stipulated time by P.S.	Yes No	- 1	- 1	1 -	1 -	1 -	1 -	- 1	1 -	7 (87.05) 1 (12.05)
		Total									8(100.00)
3	Whether the progress report of pending objection has regularly been sent to the Director, Local Audit	Yes No	- 1	- 1	- 1	- 1	- 1	1 -	- 1	- 1	1 (12.05) 7 (87.05)
		Total									8(100.00)
4	Whether the record of Audit report is being maintained by P.S. in from XVIII	Yes No	- 1	- 1	- 1	- 1	1 -	- 1	- 1	- 1	1 (12.05) 7 (87.05)
		Total									8(100.00)
5	Whether the Financial Statement has been placed before P.S. for necessary Action	Yes No	1 -	- 1	- 1	- 1	- 1	1 -	1 -	- 1	3(37.50) 5(62.50)
		Total									
6	Whether the internal check of account has been operationlized.	Yes No	1 -	1 -	1 -	1 -	1 -	1 -	1 -	1 -	8 (100.00) -
		Total									8(100.00)

Note : Figures in parentheses indicate the percentage.

Table 5.9

Audit and Internal Check of Accounts by the Zila Paridhads												
1	2	3	4	5	6	7	8	9	10	11	12	
	Ambala		Panipat		Jind		Mahendragarh		Total			
Particulars	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Total	
1. Whether the last audit of account was done by the competent authority of the Zila Parishad	1	-	1	-	1	-	1	-	4 (100.00)	-	4 (100.00)	
2. Whether the Audit Report was disposed of with in the stipulated time by the Zila Parishad	1	-	1	-	1	-	1	-	4 (100.00)	-		
3. Whether the progress Report of pending objects non has regularly been sent to the Director Local Audit	-	1	-	1	1	-	-	1	2(50.00)	2(50.00)	4 (100.00)	
4. Whether the Record of Audit Report being maintained by the Zila Parishad in Form-1	-	1	-	1	-	1	-	1	-	4	4 (100.00)	
5. Whether the Financial Statement has been placed before Zila Parishad for Necessary action	-	1	1	-	1	-	1	-	3(75.00)	1(25.00)	4 (100.00)	
6. Whether internal check of account has been operationalized.	1	-	1	-	1	-	1	-	4 (100.00)	-	4 (100.00)	

Note : Figures in parentheses indicate the percentage.

Table 5.10
Status of the Compliance of Work Rules by the Gram Panchayats

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Sr.	Particulars	Response	Ambala		Panipat			Jind			Mahendragarh			Sub-Total	Total	
			Ambala	Shaha	Sub-Total	Panipat	Matlauda	Sub-Total	Jind	Narwana	Sub-Total	Narnaul	Ateli			Sub-Total
1	Whether the details of works to be undertaken prepared (Estimate and costs) in accordance with form LVI and LV	Yes	-	-	-	-	1	1	-	-	-	-	-	-	-	1 (6.25)
		No	2	2	4	2	1	3	2	2	4	2	2	4	4	15 (93.25)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-	-	4	-	-	4	-	-	4	-	-	4	4	16(100.00)
2	Whether the J.E./SDO has prepared consolidated estimates in the month of October each year for maintenance and repair work to be carried out by each G.P.	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		No	2	2	4	2	2	4	2	2	4	2	2	4	4	16 (100.00)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-	-	4	-	-	4	-	-	4	-	-	4	4	16(100.00)
3	Whether the muster roll of the work done has been prepared as per form LXII	Yes	2	2	4	2	2	4	2	2	4	2	1	3	3	15 (93.25)
		No	-	-	-	-	-	-	-	-	-	-	1	1	1	1 (6.25)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total				4			4			4			4	4	16(100.00)
4	Whether the first and final bill is prepared as per form LXVI in all cases when a single payment is to be made on completion of a work	Yes	-	2	2	1	2	4	2	2	4	1	-	1	1	10 (62.05)
		No	2	-	2	1	-	-	-	-	-	1	2	3	3	6 (37.05)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-		4			4	-		4	-		4	4	16(100.00)
5	Whether the running bill is prepared in the form LXVII , If no reason	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		No	2	2	4	2	2	4	2	2	4	2	2	4	4	16 (100.00)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total				4			4			4			4	4	16(100.00)
6	Whether a final bill is prepared in the form LXIII in case of running bill, If no, reason	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		No	2	2	4	2	2	4	2	2	4	2	2	4	4	16 (100.00)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		-		4			4	-		4	-		4	4	16(100.00)
7	Whether the miscellaneous payment have been made in the form LXLVIXI If no, reason	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		No	2	2	4	2	2	4	2	2	4	2	2	4	4	16 (100.00)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total				4			4			4			4	4	16(100.00)
8	Whether the accounts related to contractor are being kept in the contractors ledger in form LXX	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		No	2	2	4	2	2	4	2	2	4	2	2	4	4	16 (100.00)
		Reason	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total				4			4			4			4	4	16(100.00)

Note : Figures in parentheses indicate the percentage.

**Table 5.11
Status of the Compliance of Work Rules by the Panchayat Samitis**

1	2	3	4	5	6	7	8	9	10	11	12
			Ambala		Panipat		Jind		Mahendragarh		
Sr.	Particulars	Response	Ambala	Shaha	Panipat	Matlauda	Jind	Narwana	Narnaul	Ateli	Total
1	Whether the details of works to be undertaken due prepared in according to LVI/LV	Yes No	- 1	- 1	1 -	1 -	1 -	1 -	- 1	1 -	5 (62.05) 3 (37.05)
		Total									8(100.00)
2	Whether the J.E./SDO has prepared by fix date about the repair work to be carried out by each P.S.	Yes No	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 8 (100.00)
		Total									8(100.00)
3	Whether the muster roll of the work done has been prepared as per form LXII	Yes No	- 1	- 1	1 -	1 -	- 1	- 1	1 -	1 -	5 (62.05) 3 (37.05)
		Total									8(100.00)
4	Whether the Ist and Final bill in prepared as per form LXVI in all cases when a single payment in to be made on completion of work	Yes No	- 1	- 1	1 -	1 -	1 -	- 1	1 -	- 1	4 (50.00) 4 (50.00)
		Total									8(100.00)
5	Whether a running bill prepared in the Form LXVII	Yes No	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 8 (100.00)
		Total									8(100.00)
6	Whether a Final bill prepared in form LXVIII	Yes No	- 1	- 1	- 1	1 -	- 1	- 1	- 1	- 1	1 (12.05) 7 (87.05)
7	Whether miscellaneous have been made in the Form LXVIX	Yes No	- 1	- 1	- 1	- 1	- 1	- -	- 1	- 1	2 (25.00) 7 (75.00)
		Total									8(100.00)
8	Whether the account related to contractor are being kept in the Contractor ledger in the Form LXX	Yes No	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 8 (100.00)
		Total									8(100.00)

Note : As no work has been done by PS they do not need to maintain work rules

Note : Figures in parentheses indicate the percentage.

Table 5.12
Status of the Compliance of Work Rules by the Zila Parishads

1	2	3	4	5	6	7	8	9	10	11	12
	Ambala		Panipat		Jind		Mahendragarh		Total		
Particulars	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Total
1. Whether the works detail to be undertaken one Prepared (Estimate of Cost) in accordance with from LVI	-	1	1	-	1	-	-	1	2 (50.00)	2 (50.00)	4 (100.00)
2. Whether E.E. and SDO has prepared consolidated estimated in the month of october each year for maintenance and repairs	-	1	-	1	1	-	-	1	-	4 (100.00)	4 (100.00)
3. Whether the muster roll of work has been prepared as per from LXII.	-	1	-	1	-	1	-	1	-	4 (100.00)	4 (100.00)
4. Whether the first and final bill is prepared in all cases when a single payment is to be mode on completion of the work	-	1	-	1	-	1	-	1	-	4 (100.00)	4 (100.00)
5. Whether running bill is prepared in form LXVII.	-	1	-	1	-	1	-	1	-	4 (100.00)	4 (100.00)
6. Whether the final bill prepared in the form LVXII	-	1	-	1	-	1	-	1	-	4 (100.00)	4 (100.00)
7. Whether Miscellaneous payment have been made in form LXVIX	-	1	-	1	-	1	-	1	-	4 (100.00)	4 (100.00)
8. Whether the account relating to ontractor are being kept contractor ledger in the form LXX	-	1	-	1	-	1	-	1	-	4 (100.00)	4 (100.00)

Note : Figures in parentheses indicate the percentage.

Note : As no work has been done by ZP they do not need to maintain work rules

Chapter VI

Conclusions and Suggestions

Conclusions

On the basis of the findings of the study, following conclusions have emerged :

- The provisions contained in the Haryana Panchayati Raj Act for the mobilization of resources have not been put into practice by the PRIs in the State, except by the GPs that too partially in case of House Tax only. The other two tiers of the Panchayati Raj System in the State have not used the existing provisions for mobilisation of the financial resources. The findings of the Local Audit Department in the case of a select ZPs and PSs indicate that the Haryana Panchayati Raj Finance, Budget, Accounts, Audit and Work Rules, 1996 have also not been put into practice entirely. Hence, the state of affairs of both the mobilisation and the management of financial resources by the PRIs is not as it should be.
- The Lower the tier of the PRIs, greater the participation of the younger people in the local governance. In other words, with the increase of the level or the tier of the proportion of mature persons participating in local governance increases. Similar is the case for educational qualification of the Chairpersons of the Panchayati Raj System. From the occupation point of view, it was found that most of the Chairpersons were pursuing agriculture as their means of livelihood. Political affiliation was found more explicitly expressed as we move up along the three tiers of the Panchayati Raj System. This is evident from the fact that, at the lowest level, less than one - third of the elected

representatives were having expressed affiliation with a political party, at the intermediate level, more than 60 per cent were having such expressed political affiliation, and at the apex level, all of them were having political affiliation.

- Income from the common land constituted about 92 per cent of the total revenue of the PRIs during 2001-02, more than 85 per cent during 2002-03 and more than 92 per cent during 2003-04 at aggregate level. It resembles more or less the average picture that emerged in all the sample GPs of the 4 districts. It was followed by the income accruing from trees/pond, which too relate to the common property resources of the GPs. It will be no aggravation to say that common land is the potential life-line for the autonomy of the GPs in the State. Hence, its management is very important for enlarging the financial domain of the GPs. It may, however, be noted that, although there is a provision for imposing Taxes on their own or with the approval of the Government, only House Tax was imposed by the GPs in their jurisdiction. But the reality is that the potential of this measures has very scantily been exploited by the GPs. Thus, not even a one-fifth of the potential of this avenue has been tapped by the GPs in the study area. The Services also have not been imposed by any of the GP in the sampled districts, despite the scope for doing so. Again, though there is a provision in the Panchayat Act that the GPs can take loan from the financial institutions to take up any type of gainful activity at their level, yet none of the Panchayats has availed of this provision in the sample area.

- The economies of the PS and the ZP are grant diet as these institutions do not have their own independent source of income unlike the GPs. It shall not be an exaggeration to say that the PRIs essentiality means SGRY insofar as financial dimension in concerned. Of course, as per the Panchayati Raj Act, they can impose any tax which is being imposed by the State Government with the latter's approval. But none of the PSs or ZPs in the sample districts has made any efforts in this regard. Further, though there is provision in the Act for the PRIs for the taking loans to venture into any gainful activity, yet none of the PSs and ZPs has ever used these provisions. On the basis of above, the hypothesis that the devolution of financial resources under Central and the State sponsored schemes and programmes have strengthened the financial base of the Panchayat in the State has been proved. But with the proviso that this was more due to default on the part of the PRIs to adopt any measures specifically to generate and mobilise financial reasons to their own, whether through new levies, cesses, fees, or through loans from relevant agencies for income generating ventures.
- On the issue of the capacity building of Panchayat Functionaries, it may be commented that the ignorance on the part of elected representatives about the provisions of the Panchayats has been a major stumbling block in their exploiting the relevant provisions of the Gram Panchayat Act.
- As far as the incomes from subsidy and grant from various centrally and state sponsored schemes are concerned, the highest share came from the HRDF, followed by the SGRY and PRIs grants. The Gram Panchayats have not

attempted to mobilise resources under revenue earning and other schemes of similar nature available in the state. In addition to the House Tax, GPs can impose Special Tax, Tehbazari, Service Fees, Fees for registration of animal sold in the Sabha Area, water rates and any other Tax which is imposed by the State Legislature, through of course, with the approval of the State Government. As far as the scope and potential for the mobilisation of additional resources of House Tax is concerned, it may be stated that, out of the total potential read with total assessment, about only 19 percent (i.e., one-fifth) was realized by the GPs during the three years from 2001-02 to 2003-04. That is as much as 81 per cent potential could not be realized by the GPs and was left untapped. Among others, three important factors seen to have been responsible for this state of affairs. First, ignorance about the relevant provisions ; second non-cooperation of the Panches and the rural people for taking up such initiatives at the village level; and, third, the non-supportive, if not outright obstructionist role of the official functionaries. This scenario needs to be altered through appropriate interventions and initiatives by all the stockholders concerned with strengthening the PRIs, especially their financial health.

- The action-plan for mobilisation of additional resources may, inter alia, include a rigorous and time-bound campaign in a decentralised manner, in active association with the civil society organisations, for creating awareness about the various provisions contained in the Panchayati Raj Act among both the elected and the official functionaries of the Panchayati Raj Institutions.

After creating awareness among the elected representatives and officials, a time-bound capacity-building exercise for the Chairpersons, members of various subject committees and other functionaries should be initiated. The major focus of concern of this capacity-building exercise should be the mobilization and management of the resources. In other words, the PR Functionaries must be adequately apprised of the Haryana Panchayati Raj Rules, 1995 and the Haryana Panchayati Raj Finance, Budget, Audit and Works Rules, 1996. The post of all the functionaries at different levels have to be filled up, or otherwise arranged, so as to facilitate further and effective mobilisation and utilisation of the funds. Our observation is that the PRIs have the capacity to raise additional resources on their own ; only they need to be enlightened, enabled and motivated to activate and utilise this dormant potential.

- As pointed out earlier, there is a provision in the Haryana Panchayati Raj Act that these Bodies can, with the approval of the State Government, borrow money for taking up gainful activity. The study found that they have not availed of this provision. But the stark ground reality is that most of them are not even aware about most if not all provisions. For instance, as per the Finance, Budget, Accounts Audit Rules, 1996, GPs may appoint one or more agents for collecting cess/fees on the payment of a commission or charge of 5 per cent of the amount collected. But due to the lack of awareness, this provision was also not put into practice. It was not even ever considered, in actual fact. Hence, ignorance on the part of the Panchayats about the

provisions contained in the State Panchayat Act has remained one of the major factors for not mobilising the resources at their levels. Lack of cooperation from the fellow members and the reticence and apathy of the officials in helping and guiding the elected functionaries of these institutions are other factors rendering them ineffective in this regard.

- As far as the maintenance of the accounts and records are concerned, it may be said that the irregularities various types have been noticed in the functioning of the Panchayati Raj System. But most of the instances were found in the case of the lowest tier of the Panchayati Raj System. It may be due to the reason that no proper accounts personnel is available there and the non-friendly attitudes of the block and district level bureaucracy as this tier who did not guide not by them as required. The Haryana Panchayati Raj Budget and Works Rules, 1996, which are meant to guide the Panchayats in the mobilization and management of financial resources, have not been implemented in most of the sampled Panchayats. Hence, on this basis, it may be averred that neither the fiscal discipline nor the management of the financial resources have not been practiced in accordance with the stipulated procedure and rules by the PRIs in Haryana. Besides, it may also be concluded that with the prevailing situation in the Panchayats, these institutions do not have the capacity to absorb and fully utilise additional funds that may be allocated of them under the different categories of the programmes being sponsored and initiated by the Central and the State Governments.

Suggestions

The Panchayati Raj Institutions have given voice and exit options to villagers in local governance. In other words, political decentralisation has taken place at local level. But that is not sufficient because these people have to be involved in mobilization and management of the fiscal resources at their level. It is true that the PRIs have not emerged as the fact autonomous local self governance institutions of at their levels as envisaged by the Constitution because there are umpteen ifs and buts in the ways of their functioning. The findings of the study are adequate testimony of this. But, at the same time, it is also a fact that whatever powers and authority have been given to the Panchayats to raise additional resources have not been fully and adequately put into use by these Bodies. Besides, the resources received from the Centre and the State Governments have also not been properly managed by them. Hence, keeping all these things in view, some suggestions have been put together here for effective mobilization and efficient management of the financial resources by the PRIs in the State.

Awareness Generation and Training Impartation

It has been noticed that there was a lack of general awareness about various provisions of the PRIs among both the elected and the non-elected functionaries of the Panchayats in the State. Specifically in the case of accounts, it may be suggested that training may be imparted in decentralised manner to the Panchayat functionaries (both elected and non-elected) in clusters of 5 GPs at the Block level. Besides Chairpersons and Members of the GPs, the Gram Sachivs, local Line Departments officials may also be covered in this training. There are a number of provisions in the Panchayat Act pertaining to the enhancement of their financial kitty by the own efforts of the PRIs. Examples are Service Tax, various sorts of cesses and fees. But since the elected PRI functionaries were not aware about these, as the study revealed therefore, sensitization and capacity building through suitable training modules and go a long way in removing this lecuanae. In addition to imparting knowledge about various aspects of finances and their proper utilisation, documentation and proper upkeep of the records should be the contents of the training courses.

Training to the Panchayat functionaries of the intermediate and apex levels may be imparted training at State Institute of Rural Development and other similar nature of the Institutions. But the SIRD may be the nodal agency in this regard. In addition to training, field visits of the functionaries may be arranged specifically in Himachal Pradesh's Gram Panchayats and other tiers of the Panchayati Raj Institutions because the State is pioneered in implementing the Double Entry System of the accounting Procedures in the State. Such sorts of exposure will encourage them to emulate such system at their level when such decision will be taken by the State Government. Double

entry system is the best method to avoid fraud and misappropriation of funds as it takes two side transaction by debiting and crediting of each entry which is very useful in accounting procedure. Another major focus of the training modules should also be on the issues of formulation of Plans and Budgets as well as works rules meant for different levels of PRIs in the State.

1. The study revealed that although the Gram Panchayats are providing drinking water and maintaining the sanitation of the villages by keeping the streets and drains neat and clean, yet they were not imposing any cess on the villagers for this service, mainly due to the absence of collecting agencies. But there is a provision in the Rules for engaging an agency in this regard, As per Section 117 of the Finance, Budget, Accounts, Audit and Work Rules 1996, there is a provision that: “ A Gram Panchayat may appoint one or more agents(s) to collect any tax, duty, cess or fees under the Act on payment of five percent of the amount so collected as collection charges.” Hence, this provision may be put into practice, if not in not all, them at least in some selected Panchayats which are being headed and steered by the enlightened leadership. Later on , seeing the outcome of this, it may be extended elsewhere in the State, propelled by the force of emulation of successful practices.
2. One of the important reasons for not following the procedure for budget formulation and accounts and audit maintenance that the Subject Committees mentioned in the Act have not been formed in the sampled Panchayats and, for that matter, in the entire Haryana. For example, there is provision for constituting Finance, Audit and Planning Committee at the Panchayat Simiti level. But none

of the Panchayat Samitis has constituted such a Committee. Constitution of such Committees not only better the implementation of the finances of the Panchayat but also ensures effective governance of the Panchayats through the participation of all members of the Panchayat Samitis in their day-to-day functioning.

For this purpose, it requires issuance of the instructions from the Principal Secretary, Panchayat and Development to the Deputy Commissioners to ensure the constitution of these Committees and regular follow-up of the same.

3. Large areas of land and other common property resources have been encroached by the influential people in the Panchayat jurisdictions. There is need to identify such property so that a proper inventory of the same is prepared to enable the administration to take suitable action in this regard.
4. In order to enhance the financial viability of the ZPs, some share from the income accruing from the trees grown on either side of the road, to the PWD and Forests Department may be given to the PRIs, if only for the simple reason that before 1973, these were the property of the ZPs in the State. Similarly, some share from the income accruing from the Yumana River Ghats may also be given to the ZPs, particularly to those whose boundaries touch the river.
5. One of the potential sources of income for the Panchayats may be from Microwaves Transmission Towers which are being installed in various villages all across Haryana. It has been told by one of the BDPOs that No Objection Certificates and No Due Certificates have been issued by the Block Offices to the Companies concerned. Such certificates can provide the necessary leverage to the PRIs for charging fees, cess, etc., for allowing the facility of land-use for such

commercial purposes. All the funds so collected may be devolve to the Panchayats.

6. Another potential source of income for the Panchayats (particularly those which are close to urban areas) may be the imposition of tax on the industrial units and Coaching/Training/Computer Institutions mushrooming in rural areas.
7. Some share from the stamp duty collected on the sale of rural land and other property may be given to the Panchayats in order to enhance their financial kitty.
8. There is a great scope for income generation and employment creation at local level in different streams of the Housing sector. In the large villages, the people are finding it difficult to get land for construction of their dwellings. Non availability of land also tempts them to encroach upon common/public land as the existing mechanism given in the books did not put into practice. Hence, the Panchayats may be allowed to construct colonies in the outskirts of the villages. The resources for that may be borrowed from the Banks after taking necessary approval from the Government. Besides, the Panchayat may also avail financial assistance under the Revenue Earning Scheme and the Matching Grant Scheme of the State Government. Under the former Scheme, interest- free loan is given to GPs and PSs for installation of tubewells, pumping sets on shamlat land, construction of shops at bus stands, etc. It is interesting to note that such loan is recoverable in 30 yearly installments. Under the latter Scheme, financial help equal to the amount raised by the PRIs is given as public contribution. The amount of grant is double that of the public contribution in the case of construction of girls schools and girls hostel in the state. The outlay under these

Schemes is Rs. 16.60 crore for the 10th Plan period ,which needs to be enhanced besides being given wider publicity among the Panchayats so that more PRIs may come forward to avail of these. Again, for the common purpose, the banquet halls may also be constructed which can be rented out to different people on different occasions. This indeed, is a very practical idea in big villages and also those situated in the vicinity of urban areas in the State. In the same way, GPs may also identify the places for the construction of shops and godowns in the villages situated in the periphery of grain markets.

9. The common land which is lying barren in the different GPs can be converted into fertile land with the help and cooperation of the Soil Conservation Institutes at different places in the State. For, example, the Basri GP in Karnal district may take the help of the Soil Conservation Institute , situated at Kachwa, which is very near to the Basri village.
10. There should be a minimum of 10 per cent share of the Zila Parishad in the total proceeds of the auction of village common land , ponds, etc, exceeding Rs 5 lakh. It is also recommended that auction of common land should be conducted in the presence of the representatives of the Zila Parishads to give greater transparency and wider participation by interested parties , and lesser pressure from the vested interests.
11. In order to enhance the size of the financial kitty of the PRIs, there is a need to review and reformulate the plan Schemes of the State Government. For example, there is the scheme for the construction of Harijan/Backward/General Chaupals. There is a Subsidy Scheme under Community Development Head. Under Welfare

of Scheduled Castes and Backward Classes Head, there is a Schemes of Housing, Environmental Improvement in SC Bastis. Further, there is a Scheme named as Decentralised Planning with an out lay of Rs.576.25 crores, under which untied funds are allocated to various districts on the basis of their population, agricultural productivity and backwardness. Under this Scheme activities, such as paving of streets, construction of Harijan Chaupals, construction of additional rooms in schools, arrangement of drinking water, digging of ponds, arrangement of streets lights, etc., can be taken up. In fact, the name of the Scheme is a misnomer, because the works which have actually been done under the Scheme are entirely different from those stipulated and connoted by the name of the Scheme. Hence, there is urgent need of review of these sorts of the schemes and their implementation protocol.

12. The findings of our study revealed that, with some exceptions, there is a shortage of the staff (particularly technical staff) to handle the increasing works of the Panchayats in the State. Seeing the trends of the personnel policy of the Government in the context of Liberalisation, Privatisation and Globalisation, it appears appropriate to recruit local personnel having basic knowledge of accounts , which can be sharpened later on through training , on contract basis, for properly managing and maintaining the records of the funds.
13. The findings of the study also reveal that the checking and inspection of the records have not been done or, if somewhere it was done, the records were not available with the Panchayats. In view of the above, it is suggested that the entire records of all the GPs should be inspected as per the following norms. Records of

50 per cent GPs may be inspected by the SEPO/ Assistants; 10 per cent by the Accounts Officers; 20 per cent, by the BDPO ; and the remaining 10 per cent, by the DDPO, in the district.

14. There is need to revise the Haryana Panchayati Raj Finance, Budget, Accounts, Audit and Works Rules, 1996, in so far as the specifications and norms given for various activities have been changed over a decade.

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ANNEXURE-A

List of Duties/Functions Powers of Gram Panchayats, Panchayat Samitis and Zila Parishads under the Haryana Panchayati Raj Act, 1994 and Rules Framed There under :-

Gram Panchayat Level	Panchayat Samiti Level	Zila Parishad Level	Funds	Remarks
1	2	3	4	5
1. Development And Panchayats Department				
1. Planning and preparation of proposals and implementation of the following schemes :- (i) Community development grant schemes; (ii) Revenue Earning Schemes; (iii) HRDF Schemes;	1. Planning monitoring and supervision of the schemes mentioned under column-1 (Gram Panchayat). 2. To release the CD grants to Gram Panchayat. 3. To send reports to Zila Parishad regarding progress of implementation of various scheme mentioned of various schemes mentioned in column-1	1. To plan, monitor and supervise the implementation of the schemes mentioned under column-1 (Gram Panchayat) 2. To send reports to the Govt. in respect of work carried out by the Gram Panchayats and the Panchayat Samitis with in its jurisdiction	1. Grants/amounts received from Govt. for earmarked schemes 2. Grants for Gram Panchayat/Panchayat Samiti Zila Parishad for earmarked schemes. 3. Funds collected from local resources. 4. District Plan Funds.	1. Technical administrative for execution of the works under these schemes shall be obtained at the appropriate level
2. Supervision of the works under matching Grant Scheme.				
3. To maintain accounts of the above mentioned schemes and send reports to Panchayat Samiti				

2. Food and Supplied Department, Haryana

1. To constitute Village Level Vigilance Committees and :- (i) Supervise the proper distribution of essential commodities by Fair Price Shops, (ii) Certify that proper distribution of Essential Commodities by the Fair Price Shops, (iii) Plan and supervise the preparation of new ration cards. (iv) Assist the Department in elimination of bogus ration cards. (v) Monitor and oversee the overall functioning of the Fair Price shops	1. Supervision and monitoring of movement and availability of Essential Commodities and to review the public distribution system in the Panchayat Samiti area. 2. To plan and review Panchayat level action for the preparation of new ration cards. 3. To plan and take steps for the elimination of bogus ration cards. 4. To enquire into complaints and report to the department in respect of PDS. 5. To assess coverage of consumers by Fair Price Shops especially the weaker sections.	1. To coordinate and review availability of essential commodities in its jurisdiction. 2. To plan and coordinate the programme for making of new ration cards 3. To plan and coordinate the programme for elimination of bogus ration cards. 4. To plan and coordinate action for the redressal of public grievances pertaining to public distribution system. 5. Planning, coordination and review regarding opening of Fair Price Shops in the Zila Parishad area.
2. To inspect Fair Price Shops and report irregularities in respect of public distribution system.	6. To plan, coordinate and review opening of new Fair Price Shops in its jurisdiction.	6. To send reports to the Govt. about the overall availability of essential commodities and its distribution

3. To make recommendation for appointment of depot holder in the village in case of new Depot or when the previous Depot is cancelled due to irregularities.
4. To make arrangements for running the Fair Price Shops where required or considered desirable
7. Supervision and monitoring of Fair Price Shops managed by Panchayats and arrange for financial support where feasible and required.

3. Welfare of Schedule Casts and Backward Classes Department, Haryana

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| <p>1. To identify the Scheduled Castes bastis where payment of streets and community latrines are required, Report to be forwarded to Panchayat Samiti for preparing estimates.</p> <p>2. To ensure timely payment of stipend to denotified tribes students and the genuiness beneficiaries.</p> <p>3. To ensure rehabilitation of liberated scavengers under conversion of dry latrines into water borne and the genuiness of beneficiaries.</p> <p>4. Identification of Harijan widows for tailoring training and ensure imparting such training.</p> <p>5. To ensure implementation of housing scheme for S.C. and denotified tribes and genuiness of beneficiaries.</p> <p>6. Identification of beneficiaries for legal assistance.</p> <p>7. To certify inter-caste marriage and to ensure payment of incentive money for the same.</p> <p>8. Identification of beneficiaries for financial assistance for the marriage daughters of S.C. widows</p> | <p>1. To prepare estimates for payment of stresses, drainage community latrines in Scheduled Castes bastis and forward it to Zila Parishad.</p> <p>2. implementation of the scheme.</p> <p>3. Supervision, monitoring and implementation of schemes given in column 1.</p> | <p>1. Scrutiny and sanction of proposals received from Panchayat Samitis.</p> <p>2. To disburse the amount for implementation of the schemes/ programmes.</p> <p>3. Supervision, monitoring and review of the schemes mentioned in column 1.</p> | <p>1. Grants/funds received from Govt. of earmarked schemes.</p> <p>1. Technical/ Administrative approval for the execution of works under these schemes will be obtained at the appropriate level.</p> |
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4. P.W.D. Public Health Department, Haryana

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| <p>1. To plant and to construct open drains laid to gradient, safe disposal of waste water, to ensure that the waste water ultimately could be channelised to the disposal drains/sewers.</p> <p>2. Maintenance of open drains upto the point of local depression of point of interception.</p> <p>(The construction and maintenance of open drains as given in para (1) & (2) above would be undertaken in such village wherein the water allowance is/envisaged at the rate of 45 to 70 litres per capital per day.</p> <p>However, the construction and maintenance of open/covered drain in villages wherein the per capital water allowance is proposed to be augmented upto 110 litres shall be undertaken by the Public Health Department).</p> <p>3. Construction and maintenance of handpumps, water troughs and sokage pits.</p> <p>4. Maintenance / repair of public standpost,</p> | <p>1. Maintenance of water supply schemes covering upto two villages.</p> <p>2. The Panchayat Samitis shall only maintain such single village/ two village scheme is envisaged at the rate of 45 to 70 litres.</p> <p>(The maintenance of piped water supply schemes for single/two village wherein the water allowance is/are being augmented to 110 litres per capital per day shall be undertaken by the Public Health Department)</p> | <p>1. To coordinate and interact with Public Health Department with respect to planning and implementation of water supply and sanitation schemes in such areas.</p> <p>2. Operation and maintenance of such schemes.</p> <p>3. Over-see and monitor the water supply schemes/other works entrusted to the Gram Panchayat Samitis.</p> <p>4. Develop a mechanism of regular inspection/ supervision of the water supply schemes to ensure safe drinking water to the public by proper water quality testing surveillance, utilizing the existing water quality testing laboratory infrastructure available with Public Health Department and other educational institutions in the state.</p> <p>5. Arrange health education and awareness camps to educate the public and involve them fully so as the ensure waste-free use of water to optimize the existing water resources and to ensure proper rural sanitation.</p> | <p>1. Grants/amounts received from the Government.</p> <p>2. Grants for Gram Panchayat / Panchayat Samiti/ Zila Parishad for earmarked schemes.</p> <p>3. Funds collected from local resources.</p> <p>4. District Plan Funds.</p> | <p>1. Funds will be placed at the disposal of executing boy and will be routed through Panchayat Samiti and Zila Parishad.</p> <p>2. The Gram Panchayat/ Panchayat Samitis would not install any new public (standpost without the concurrence of the concerned Executive Engineer of the Public Health Department.</p> <p>3. The Gram Panchayat / Panchayat Samiti/ Zila Parishad would not remove or replace, except in case of repairs, a pipe line, pump, motor or any appurtenance from or on the existing water supply system with out the concurrence of the concerned Executive Engineer of Public Health Department.</p> <p>4. No Gram Panchayat , Panchayat Samiti or Zila Parishad would be empowered to sanction private water connection and this power would exclusively vest in the Government.</p> |
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5. Social Forestry and Farm Forestry Department Haryana

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| <ol style="list-style-type: none"> 1. Selection of sites/areas for afforestation in consultation with the functionaries of the Forest Department. 2. Passing resolution for afforestation of Panchayat lands/Shamlat lands. 3. Decision regarding species to be planted in the Panchayat/Samiti lands in consultation with the functionaries of the Forest Department 4. Formation of village Forest protection Committees for the creation, maintenance and protection of plantation in Panchayat Lands on sustainable basis. 5. Identification of suitable beneficiaries for rising decentralized nurseries. 6. Identification of beneficiaries for Farm Forestry. 7. Identification of beneficiaries for sharing the intermediate and the final benefits from Farm Forestry/ Social Forestry Plantations. 8. Equitable distribution of usufructs among the beneficiaries identified especially the resource poor and disadvantage section of society. 9. To Plan, implement and supervise all Social/Forestry Schemes under gram Panchayat after approval of the DFO/PS?ZP. | <ol style="list-style-type: none"> 1. To approve Gram Panchayat Annual Action Plan. 2. To supervise Gram Panchayats functioning. 3. To send reports to the DPOs/ZP. 4. To call for reports/ returns from the Block Forest Officer. 5. To take action against the Gram Panchayat for not taking interest in Social Forestry/Farm Forestry Programmes. 6. To receive and enquire in to the complaints of the Block Forest Officer and send the report of the DFO for action. 7. The Block Forest Officer to be the member of the committee on Social/ Farm Forestry programmes. | <ol style="list-style-type: none"> 1. To supervise the functioning of the Gram Panchayat/ Panchayat Samiti under the over all guidance of the State Forest Department. 2. To send progress report to the State Forest Department and State Government . 3. Coordination and monitoring of Social/Farm Forestry programme implementation. 4. To call for reports/ returns reviews. 5. To receive and enquire into the complaints against the Range Forest Officer and send the report to DFO for action. 6. DFO Social Forestry to be programmes. Secretary for Social/Farm Forestry Programme. | <ol style="list-style-type: none"> 1. District Plan Funds. 2. Funds from DRDA. 3. Funds from JRY 4. Funds from local resources 5. Funds from EAS. | <ol style="list-style-type: none"> 1. Technical/ Administrative approval for the execution of the works under these schemes shall be obtained at the appropriate levels. |
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10. To send reports/returns regarding Social/ Farm Forestry to Range to Range Officer/PS/ZP.
11. To ensure popular participation of the people, Educational Institutions and voluntary agencies
12. To recommend suitable daily wage workers for afforestation works.
13. To receive and enquire into the complaints against the Forest Guards and send the report to the DFO for action.
14. The Forest Guard to attend the Gram Panchayat Meeting whenever required.

6. SOCIAL DEFENCE & SECURITY DEPARTMENT, HARYANA

1. Gram Panchayat will assist the Patwari in identification of beneficiaries and disbursement of pension, identification of each beneficiary of widow and Handicapped schemes and Old age pension scheme.
1. The disbursement of pension under the widow and Handicapped Pension scheme and old age pension scheme will be done by the Patwaris under the over all supervision of the Panchayat Samitis.
1. Distribution of amount of pension received from the District Social Welfare Officer among the Circle Revenue Officer as per details furnished by District and Social Welfare Officer and transmission of the accounts as submitted by the CROs after distribution to the District Social Welfare Officer.
2. Grant received from the Govt. for the respective schemes.

7. Horticulture Department Haryana

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| <ol style="list-style-type: none"> 1. Planning, preparation & execution of horticulture development for the village(s) in the Panchayati area. 2. Planning lying of demonstration plots & mianikits trial. 3. Monitoring of inputs requirements of the village. 4. Monitoring of situation relating to pests and diseases and taking measures for their control. | <ol style="list-style-type: none"> 1. Preparation, planning, monitoring supervision of horticulture development plans in the Panchayat Samiti area. 2. Planning and supervision of soil and water management in Samiti area. 3. Panchayat Samiti will assist in site selection, planning and monitoring of demonstration plots and minik it trials. 4. Monitoring of inputs requirements / shortage relating to horticulture. 5. Identification of waste-lands areas suitable for horticulture and prepare mentation. 6. Monitoring of situation relating to pest and diseases attack in Panchayat Samiti and mounting compign for their control and taking measures for their control. 7. Panchayat Samiti will help in assessing the requirement of planting material for the area. | <ol style="list-style-type: none"> 1. Monitoring and coordination in preparation, planning, monitoring and supervision of horticulture development plans at the district level. 2. Planning and supervision of soil and water management in Zila Parishad area. 3. Monitoring of requirement/ shortages any inputs relating to Horticulture. 4. Zila Parishad will render necessary help to concerned Distt. Hort. Officer in identifying area suitable for Horticulture activities and undertake execution accordingly. 5. Concerned Distt. Hort. Officer will identify waste lands/areas suitable for horticulture in consultation with concerned Zila Parishad and will put up the plan for implementation 6. On receipt of information regarding occurrence of pest and ciseases from Zila Parishad, Distt. Hort. Officer will take necessary steps to control the pest diseases, In case of epidemic form campaign will be launched. | <ol style="list-style-type: none"> 1. Grants/ Amounts received from Govt. for the earmarked schemes. 2. Grants for Gram Panchayat, Panchayat Samiti, Zila Parishad for earmarked scheme. 3. Funds collected from local resources. | <ol style="list-style-type: none"> 1. Technical / Administrative approval for execution of the works under these schemes shall be obtained at the appropriate level. |
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8. Ayurveda Department, Haryana

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| 1. Inspection of Ayurvedic / Unani / Homeopathic dispensaries/ay. P.H.C's/10 bedded ayurvedic / Unani Hospitals in the Panchayat area. | 1. Supervision & Monitoring of Health Programme in Ayurvedic / Unani / Homeopathic dispensarie, PHC's Hospital within Panchayat Samiti area. | 1. Supervision, Monitoring & review of health programme in Ayurvedic / Unani / Homeopathic dispensaries in PHC's & hospitals in the Zila Parishad area. | 1. Grants/ amounts received from Govt. for earmarked schemes. |
| 2. Supervision of Ayurvedic/ Unani / Homeopathic dispensaries/ Ay. PHC's and 10 bedded Ayurvedic/ Unani Hospitals in the Panchayat Area | 2. To recommend disciplinary action against the deinguent officers working in Ayurvedic / Unani / Homeopathic dispensaries/Ay. PHC's & 10 bedded Ayurvedic Hospitals. | | 2. Grants for Gram Panchayat/ Panchayat Samiti/ Zila Parishad for earmarked schemes. |
| 3. Construction and maintenance of building of Ayurvedic / Unani / Homeopathic dispensaries/Ay. PHC's and 10 bedded Ayurvedic / Unani Hospitals in the Gram Panchayat area. | | | 3. Funds collected from local resources. |
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9. Education Department, Haryana

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| 1. The Gram Panchayat will inspect the schools located in its area in respect of attendance of teachers/ students. | 1. Recommend upgradation/ expansion and opening of new Primary Schools in its jurisdiction. | 1. Recommended upgradation / expansion of Middle Schools and opening of new schools in the district. | 1. Grants/ amounts received from Govt. for earmarked scheme | 1. Technical / Administrative approval for execution of the works under these schemes shall be obtained at the appropriate level. |
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| <p>2. To act as a local agency for development activities to be carried out in the field of education and to keep a close watch over the activities of the School and inter alia to ensure :</p> <ul style="list-style-type: none"> a) Punctuality of teachers b) Punctuality of students c) Maintenance of School infrastructure in school education d) Universal enrolment and retention of children in schools. e) Promotion of Schools Welfare activities. f) Facilitation of parent teachermeats. g) suggestion for new schemes in school education | <p>2. Recommend disciplinary action against defaulting teachers/employees in Primary Schools in its jurisdiction.</p> | <p>2. Recommended disciplinary action against defaulting teachers / employees in the middle school in the district,.</p> | <p>2. Grants for Gram Panchayat/ Panchayat Samiti / Zila Pariahd for earmarked schemes.</p> |
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| <p>3. To aid and advise the Gram Panchayat in exercise of its functions and responsibilities in the field of elementary education a village Education committee consisting of the following shall be constituted :-</p> <p>d) three elected members of</p> <ul style="list-style-type: none"> -Headmaster-Member -Headmaster-Member -Anganwadi Worker-do -Multipurpose Health Worker – do -Mahila Mandal Pradhan – do -Three elected members of the Gram Panchayat of which at least one should be from scheduled caste and atleast one should be a woman member. -Head teacher of a Primary School-Member Secy. | <p>3. Inspection of schools in the Samiti area in respect of attendance of teachers/ students, the states of infrastructure, maintenance of clean, liness, beautification of school permits, provisions of essential facilities to student and jurisdiction</p> | <p>3. Inspection of Schools in the district in respect of attendance of teachers/ students, the state of infrastructure maintenance of cleanliness, beautification of schools premises, provision of essential facilities to students and staff members.</p> | <p>3. Funds collected from local resources.</p> |
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| <p>4. Construction and Repair of Primary School building</p> | <p>4. To act a nodal agency for development activities to be carried out in the field of education and to keep a close watch over the activities of the schools and inter alia to ensure :</p> <ul style="list-style-type: none"> a) Punctuality of teachers b) Punctuality of students c) Maintenance of School infrastructure d) Universal enrolment and retention of children in schools. e) Promotion of school welfare activities f) Facilitation of parent teachers meets. g) Suggestion for new Schemes in School education. <p>5. To aid and advise Panchayat Samiti, in exercise of its functions and responsibilities in the field of elementary education, a block education committee headed by the Chairman Panchayat Samiti shall be constituted consisting the following members :</p> <ul style="list-style-type: none"> a) Sub Divisional Officer (Panchayati Raj) b) Block Development and Panchayat Officer | <p>4. Implementation of incentive schemes for Scheduled Castes and weaker sections and girls of the Middle schools.</p> | <p>4. District Plan Funds</p> |
| | <p>5. Construction and Repair of Middle School Building.</p> | | |

6. To act as a nodal agency for development activities to be carried out in the field of education and to keep a close watch over the activities of the schools and inter alia to ensure :
 - a) Punctuality of teachers
 - b) Punctuality of students
 - c) Maintenance of school infrastructure
 - d) Universal enrolment and retention of children in schools.
 - e) Promotion of school welfare activities.
 - f) Facilitation of parent teachers meets.
 - g) Suggestions for new Schemes in school education.
- c) Sub Divisional Education Officer
 - d) three elected members of the Panchayat Samiti of which at least one should be from Scheduled Castes and at least one should be a woman member.
 - e) Block Education officer-member secretary.

7. to aid and advise the Zila Parishad, in exercise of its functions, and responsibilities in the field of elementary education, a district education committee headed by the Chief executive officer of the Zila Parishad shall be constituted consisting of the following members :-

- a) Executive Engineer (P.R.)
- b) District Education Officer
- c) Chief Medical Officer
- d) Three elected members of the Zila Parishad of which at least one should be from the Scheduled Castes and atleast one should be a woman member.
- e) Distt. Education Officer member secy.

10. Health Department Haryana

<p>1. Promotion of health & welfare programmes</p>	<p>1. Supervision & monitoring of health & family welfare programmes (as listed in column 1) in the Panchayat Samiti area.</p>	<p>1. Powers/functions vested Panchayat Samities will also concurrently vest in Zila parishad</p>	<p>1. Grants/ amounts received from Government for earmarked schemes</p>	<p>1. Inspection of Health sub centers will be under taken by Women Panchs/ Sarpanch</p>
<p>2. Maintenance of health centers & control of epidemics.</p>	<p>2. Inspection of Primary Health Centres</p>		<p>2. Grants for Gram Panchayat / Panchayat Samiti/ Zila Parishad for earmarked schemes.</p>	

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| <p>3. Carrying out of campaigns relating to environmental sanitation maternal and child health and Communicable diseases.</p> | <p>3. Maintenance of primary Health Centres.</p> | <p>3. Funds collected from local resources</p> |
| <p>4. Inspection of Sub Centres</p> | <p>4. To ensure that the officers/ official posted in Primary Health Centres maintain their headquarters.</p> | <p>4. District Plan Funds</p> |
| <p>5. Maintenance of Sub Centres</p> | <p>5. To recommend disciplinary actions against the delinquent officers/ officials working in Primary Health Centres</p> | |
| <p>6. To ensure that the officials posted in Sub Centres maintain their headquarters</p> | <p>6. To supervise and ensure that the medicines meant for PHCs really reach centers and its proper distribution amongst needy persons.</p> | |
| <p>7. To recommend disciplinary actions against the delinquent officials working in Sub Centres</p> | <p>7. To render active support and take effective steps for the successful implementation of Family planning/ Welfare measure in the Panchayat Samiti area.</p> | |
| <p>8. To supervise and ensure that the medicines meant for health Sub Centres really reach the Sub Centres situated in the Panchayat area and its distribution amongst needy person.</p> | <p>8. To undertake publicity campaign for checking the spread of AIDS in its area</p> | |

9. To supervise the proper implementation of the immunization programme in its area.
9. To send periodical reports about the functioning of the Primary Health Centres to Zila Parishad.
10. To render active support and take effective steps for the successful implementation of family planning/Welfare measures in the Gram Panchayat area.
11. To undertake publicity campaign for checking the spread of AIDS in its area.
12. To send periodical report about the functioning of the Health Sub Centres Panchayat Samiti.

11. Irrigation Department, Haryana

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| <p>1. Work of desilting, deweeding and maintenance of water Courses , work distributory etc. will be done by the Gram Panchayats.</p> | <p>1. Canal Patwari will be under the control of Panchayat Samitis.</p> | <p>1. Minor Irrigation local drainage and desilting works upto the level of Junior Engineer</p> | <p>1. Grants/ amounts received from Govt. for earmarked the schemes</p> | <p>1. Technically Administrative approval for the execution of the works under these schemes shall be obtained at the appropriate level.</p> |
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2. Gram Panchayat will be associated :-

- i) for planning water requirement for Kharif/Rabi and zaid crops and suggesting their cropping pattern;
- ii) filling of ponds;
- iii) storing of rainwater in local depression for recharge or other village community use;
- iv) checking of thefts of water checking and maintenance of outlets, water courses (their repair)
- v) deweeding/desilting internal clearance of minor distributors
- vi) revenue assessments and help in stopping concealed irrigation :

2. Grants for Gram Panchayat / Panchayat Samiti / Zila Parishad for earmarked schemes.

3. help in hydraulic surveys and also high light the sections of the minor / distributories of chronic problems, silting and storages ;
4. Renderhelp during floods by effectively monitoring dewatering arrangements & ensuring for dewatering pumps are not misutilised.
5. Assist in miscellaneous revenue matters and recovery of revenue dues.
6. Help at time of distress management of breach of canals
7. Round the clock vigil during floods & danger to embankements at vulnerable sports,. Help in form of manpower and equipment tractor trolleys etc. for arranging earth and other Gunn bags etc.
8. for extension and construction of new minors for improving the command for better water management;
9. Help the department for turn over the O&M of minor and water courses;
10. Help the deptt. by letting the livestock to use only cattle ghats and not any part of minor distributories to avoid damage to canals;

3. Funds collected from local resources

4. District Plan Funds

11. To help implementation of wariband information of water users associations.

12. Women and Child Development Department, Haryana

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| <ol style="list-style-type: none"> 1. Selection of location of Angan Wari centers | <ol style="list-style-type: none"> 1. To supervise and monitor the implementation of ICDS programme in the Panchayat Samiti area. | <ol style="list-style-type: none"> 1. To oversee the working and functioning of the programme officer. | <ol style="list-style-type: none"> 1. Grants/amounts received from Govt. for earmarked scheme | <ol style="list-style-type: none"> 1. Technical/ Administrative Approval for the execution of the work under these schemes shall be obtained at the appropriate level. |
| <ol style="list-style-type: none"> 2. To assist the ICDS Staff in selection of beneficiaries. | <ol style="list-style-type: none"> 2. To supervise and monitor the implementation of MSY, Apni Beti Apna Dhan and improved Chulha scheme | <ol style="list-style-type: none"> 2. Supervision, monitoring and review of the Integrated Child Dev. Service Programme MSY Apni Beti Apna Dhan & Children Scheme | <ol style="list-style-type: none"> 2. Funds collected from local resources | |

3. To assist in proper conduct and updating of surveys
4. To enlist community participation
5. To inspect the Anganwari Centres by the Women Members and Women Sarpanches of Gram Panchayats. They will inspect the Anganwari Centres relating to the following points :-
 - i) updating the survey
 - ii) attendance of children in the Anganwari;
 - iii) Opening of Anganwari center in time ;
 - iv) cleanliness/hygiene in the Anganwari center;
 - v) behaviour with children;
 - vi) dietary schedule maintenance ;
 - vii) Home visits;
 - viii) way of teaching;
 - ix) Balvikas Samiti and coordination correctly and in the correct committees meetings;
 - x) Supplementary nutrition.
6. To assist in selection of genuine beneficiaries under the scheme of Apni Beti Apna Dhan
7. To encourage women to participate in Mahila Samridhi Yojna.
8. To encourage women to adopt improved Chulhas in their homes.

3. District Plant Funds

13. Rural Development Department, Haryana

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| 1. Planning and implement on Jawahar Rozgar Yojna. | 1. Supervision & Monitoring of the Rural Development Programme to ensure implementation in accordance with the guidelines issued by the Govt. from time to time within its jurisdiction. | 1. Supervision Monitoring and review of various Rural Development Programmes/ Schemes at the district-level | 1. Funds received from GOI/ State Govt. in accordance with the guidelines of Govt. of India | 1. Technical / Administrative approval as per guidelines issued by GOI / State Govt. |
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2. Supervision and monitoring of Employment Assurance Scheme Desert Development programme Drought Prone Area Programme intergrated Rural Development programme raining of Rural Youth for Self Employment, Development of Women & Children in Rural Areas, Integrated wastelands Development Project at the Panchayat level.
3. To ensure that the houses under IAY are constructed for the target group families as per guidelines issued by the Govt. from time to time.
4. To furnish reports to the Panchayat Samiti concerned regarding technical help/ supervision provided by the technical staff under JRY and EAS.
5. To assist the DRDA/block agency in the process of identification of beneficiaries under IRDP, TR YSEM DWCRA IAY and other beneficiary oriented Rural Development Programmes.
6. To suggest improvements in the implementation of Rural Development programmes/ scheme to the Panchayat Samiti Concerned.

7. To create awareness about and to motivate the people for participating in the implementation of various rural development schemes/ programmes.
8. To ensure that minimum wages as fixed by the State Govt. are paid to both the Male and Female workers/ labourers under various Rural Development programmes.
9. To assist the Bankers/revenue authorities in the recovery of RDIP loans/advances.

14. Agriculture Department, Haryana

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| <ol style="list-style-type: none"> 1. To prepare action plan for agricultural development in the village | <ol style="list-style-type: none"> 1. Supervision and monitoring of agricultural development in its jurisdiction. | <ol style="list-style-type: none"> 1. Coordination and review of agricultural development. | <ol style="list-style-type: none"> 1. Grants amounts received from Govt. for the earmarked scheme. | <ol style="list-style-type: none"> 1. Technical / administrative approval for the execution of the works under these schemes shall be obtained at the appropriate level. |
| <ol style="list-style-type: none"> 2. To implement training & visit programmes. | <ol style="list-style-type: none"> 2. Supervision of training & visit programme in its jurisdiction. | <ol style="list-style-type: none"> 2. Planning, Coordination & review of training & visit programmes. | <ol style="list-style-type: none"> 2. Grants for Gram Panchayat/ Panchayat Samiti / Zila Parishad for earmarked schemes. | |
| <ol style="list-style-type: none"> 3. Selection of contact farmers. | <ol style="list-style-type: none"> 3. Planning & supervision for the selection of contact farmers. | <ol style="list-style-type: none"> 3. Supervision and coordination at Zila Parishad level | <ol style="list-style-type: none"> 3. Funds elected from local resources. | |
| <ol style="list-style-type: none"> 4. Monitoring of agricultural inputs. | <ol style="list-style-type: none"> 4. Planning & Monitoring of agriculture inputs supplies in its jurisdiction | <ol style="list-style-type: none"> 4. Planning coordination & review relating to agricultural inputs. | | |
| <ol style="list-style-type: none"> 5. To plan and implement soil conservation programme in Panchayat area. | <ol style="list-style-type: none"> 5. Monitoring of development of waste lands in its jurisdiction | <ol style="list-style-type: none"> 5. Coordination and review of Waste Land development | | |

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| 6. To plan and execute relief measures in case of natural calamities. | 6. Planning and supervision of soil conservation of programme in its area. | 6. Supervision and review of soil conservation programme at Zila Parishad level. |
| 7. To plan and implement water management programmes in Panchayat area. | 7. Supervision and monitoring of relief measures in case of natural calamities in its jurisdiction | 7. Planning monitoring and review of relief measures in case of natural calamities. |
| 8. To plan and implement seed treatment programme. | 8. Planning and supervision of water management in its area. | 8. Supervision and review of water management in Zila Parishad area. |
| 9. To instat bio-gas plant in Panchayat area. | 9. Planning and supervision of Seed treatment programme. | 9. Supervision and review of programme treatment |
| 10. Supply of information regarding incidence of pests & liseases of crops in the village and implementation of Inegerated Pest Management programme. | 10. Planning and super-vision of bio-gas plants in its jurisdiction. | 10. Coordination and review for the installation of bio-gas plants. |
| 11. To plan and implement locust and pest control measures & IPM programme. | 11. Planning and review of lucus and pest control measures an Integrated Pest Management programme. | 11. Supervision and review of cloucust and pest control Management programme. |

15. Animal Husbandry Department, Haryana

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| 1. Inspect the rural stockmen center/vety dispensaries in the village | 1. To supply, need based medicines/ equipment to vety. Institutions. | 1. To create, strong cattle catching participate Zila Parishad level | 1. Grants / amounts received from Govt. for earmarked schemes. | 1. Technical / Administrative approval for the execution of the works under these schemes shall be obtained at the appropriate level. |
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| 2. To help in laying fodder demonstration plots to produce green fodder. | 2. Setting up of Animal Welfare Advisory Committee and society for the prevention of cruelty to animals. | 2. To ensure efficient and smooth functioning of the Veterinary Hospitals within its jurisdiction and to recommend to the Govt., the opening of new Veterinary Hospitals keeping in view the requirement of the area. | 2. Grants for Gram Panchayat / Panchayat Samiti / Zila Parishad for earmarked schemes |
| 3. To earmarked grazing lands in common Panchayat land | 3. To arrange livestock and poultry show/ exhibition ; publicity of animals films. | 3. To supervise and review the execution of the various developmental schemes pertaining to Animal Husbandry in Zila Parishad area. | 3. Funds collected from local resources. |
| 4. To supervise the working of the Stockmen Centres situated within its jurisdiction especially the punctuality and efficient rendering of services. | 4. To supervise the functioning of the Veterinary dispensaries situated within its jurisdiction and to recommend to the Zila Parishad about opening of new Veterinary Dispensaries keeping in view the requirement of the area. | 4. To forward the reports of Gram Panchayat received through Panchayat Samitis about the functioning of the department for necessary action. | 4. District Plan Funds |
| 5. To supervise construction & maintenance of buildings of the Stockmen Centres. | 5. To supervise construction & the maintenance of buildings of Veterinary Dispensaries. | | |
| 6. To send reports to the Panchayat Samiti about the working of the village level functionary of the department | 6. To send report to the Zila Parishad along -with its comments. | | |

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| <p>7. To promote animal health, vaccination, breeding and nutrition programmes in the village</p> | <p>7. To supervise and monitor programmes of animal health, vaccination, breeding and nutrition programmes in the Panchayat Samiti area.</p> |
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16. Power Department

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| <p>1. To supervise and inspect the complaint center.</p> | <p>1. Powers of Gram Panchayat to be used by the Panchayat Samiti concurrently in the on Samiti area.</p> | <p>1. Supervision and review of power supply for agriculture purpose in the district.</p> |
| <p>2. To ensure attendance of village level staff.</p> | <p>2. Review of power supply position in the Panchayat Samiti area.</p> | <p>2. To send reports to the state govt. supply position.</p> |
| <p>3. To assist the department in effective supply of power to rural area</p> | <p>3. To send report regarding power supply to the Zila Parishad.</p> | <p>3. To make suggestions/ recommendations to the state Govt. to improve power position in the district</p> |
| <p>4. To report the complaints if any, regarding village level staff to Panchayat Samiti</p> | <p>4. To send suggestions/ recommendations to Zila Parishad to improve power position in the Panchayat Samiti</p> | |
| <p>5. To assist the deptt. in checking power thefts in the village.</p> | | |

Functions and duties of Gram Panchayat

As per Section 21 of the Haryana Panchayati Raj Act, 1994

2.1 Subject to such rules to such rules as may be made, it shall be the duty of the Gram Panchayat within the limits of the funds at its disposal, to make arrangements for carrying out the requirements of sabha area in respect of the following matters including all subsidiary works and building connected, therewith :-

I. General Functions :-

- (1) Every resolution adopted in a meeting of the Gram Sabha shall be duly considered by the Gram Panchayat and the decision and action taken by the Gram Panchayat shall form part of the report of Panchayat of the following year
- (2) Preparation of annual plans for the development of the Panchayat area.
- (3) Preparation of annual budget and submission thereof to Gram Sabha in its Sawani meeting for consideration.
- (4) Power for mobilizing relief in natural calamities.
- (5) Removal of encroachments on public place.
- (6) Organising voluntary labour and contribution for community works.
- (7) Maintenance of essential statistics of village (s).

II. Agriculture, including Agriculture Extension :-

- (1) Promotion and Development of agriculture and horticulture.
- (2) Development of waste lands.
- (3) Development and maintenance of grazing lands and preventing their unauthorized all creation and use.

III. Animal Husbandry, Dairying and Poultry :-

- (1) Improvement of breed of cattle, poultry and other livestock.
- (2) Promotion of dairy farming, poultry and piggery.
- (3) Grassland development.

IV. Fisheries-Development of Fishes in the village(s).

V. Social and Farm Forestry, Minor Forest Produce, Fuel Fodder :-

- (1) Planting and preservation of trees on the side of roads and other public lands under its control.
- (2) Fuel plantation and fodder development.
- (3) Promotion of Farm Forestry.
- (4) Development of Social Forestry.

VI. Khadi, Village and Cottage Industries :-

- (1) Promotion of rural and cottage industries.
- (2) Organisation of awareness camps, seminars and trainings programmes, agricultural and industrial exhibitions for the benefit of the rural areas.

VII. Rural Housing :-

- (1) Distribution of house sites within its jurisdiction.
- (2) Maintenance of records relating to the houses, site and other private and public properties.

VIII. Drinking Water :-

- (1) Construction, repairs and maintenance of drinking water wells, tanks and ponds.
 - (2) Prevention and control of water pollution.
 - (3) Maintenance of rural water supply.
- IX. Buildings, Waterways :-
- (1) Maintenance of buildings under its control or transferred to it by the Government or any public authority.
 - (2) Maintenance of boats, ferries and waterways.
- X. Rural Electrification including distribution of Electricity providing for and maintenance of lighting of public streets and other public places.
- XI. Non-Conventional Energy Sources :-
- (1) Promotion and Development of non-conventional energy schemes.
 - (2) Maintenance of community non-conventional energy devices, including bio-gas plants and wind mills.
 - (3) Propagation of improved Chulhas and other efficient devices.
- XII. Poverty Alleviation Programme :-
- (1) Promotion of public awareness and participation in poverty alleviation programmes for full employment and creation of productive assets including employment assurance scheme.
 - (2) Selection of beneficiaries under various programmes throughout Gram Sabha.
 - (3) Participation in effective implementation and monitoring.
- XIII. Education including Primary and Secondary Schools:-
- (1) Promotion of public awareness and participation in primary and secondary education.
 - (2) Ensuring full enrolment and attendance in Primary and Middle Schools and its management.
- XIV Adult and non-formal Education :-
Promotion of Adult Literacy.
- XV. Libraries :-
Village Library and reading rooms.
- XVI. Cultural Activities :-
Promotion of social and cultural activities.
- XVII. Markets and fairs :-
Regulation of fairs excluding cattle fairs and festivals other than religious-
- XVIII. Rural Sanitation-
- (1) Maintenance of general sanitation. –
 - (2) Cleaning of public roads, drains, tanks, walls and other public places.
 - (3) Maintenance and regulation of cremation and burial grounds.
 - (4) Construction and maintenance of public latrines.
 - (5) Disposal and unclaimed corpses and care asses.
 - (6) Management and control of washing and bathing ghats.
- XIX. Public Health and Family Welfare:-
- (1) Implementation of family welfare programme.
 - (2) Prevention and remedial measures against epidemics.
 - (3) Regulation and sale of meat, fish and other perishable food articles.
 - (4) Participation in programme of human and animal vaccination.
 - (5) Licensing of eating and entertainment establishment.
 - (6) Destruction of stray dogs.

- (7) Regulation of curing, tanning and dyeing of skins and hides.
- (8) Regulation of offensive and dangerous trades.
- XX. Women and Child Development:-
 - (1) Participation in the implementation of women and child welfare programme.
 - (2) Promotion of child health and nutrition programmes.
- XXI. Social Welfare including Welfare of the Handicapped and Mentally Retarded:-
 - (1) Participation in the implementation of women and child welfare programme.
 - (2) Promotion of child health and nutrition programmes.
- XXII. Welfare of the Weaker Sections and in particular the Scheduled Castes:-
Promotion of public awareness with regard to welfare of Scheduled Castes and other weaker sections.
- XXIII. Public Distribution System:-
 - (1) Promotion of public awareness with regard to the distribution of essential commodities.
 - (2) Monitoring the public distribution system.
- XXIV. Maintenance of Community Assets:-
- XXV. Construction and Maintenance of Dharamshalas and Similar Institutions.
- XXVI. Construction and Maintenance of Cattle Sheds, Ponds and Cart stand
- XXVII. Construction and Maintenance of Slaughter-house.
- XXVIII. Maintenance of Public Parks, Play Grounds etc.
- XXIX. Regulation of Manure Pits in Public Places.
- XXX. Other Functions:-
Such other functions as may be entrusted by the Government or any Local Authority.

Functions and Duties Panchayat Samitis

As per Section 75 of the Haryana Panchayati Raj Act, 1994

75.(1) Subject to such exceptions and conditions as the Govt. may by general or special order, impose, it shall be the duty of a Panchayat Samiti to provide for and make arrangements for carrying out the requirements of the area under its jurisdiction in respect of the following matters namely :-

1. General Functions:-

- (a) Preparation of the annual plans in respect of the schemes entrusted to it by virtue of this Act and those assigned to it by Government or the Zila Parishad and sub-mission thereof to the Chief Executive Officer within a period of two months of its receipt for the consideration of the District Planning Committee constituted under this Act.
- (b) Consideration and consolidation of the annual plans of All Gram Panchayats in the block and submission of the consolidated plan to the Zila Parishad.
- (c) Preparation of annual budget of the block and its submission with in such time, as may be prescribed, in to the Zila Parishad.
- (d) Performing such functions and executing such works as may be entrusted to it by the Government or the Zila Parishad.
- (e) Providing relief in natural calamities.

2. Agriculture, including Agriculture Extensions:-

- (a) Promotion and development of agriculture and horticulture.
- (b) Maintenance of agriculture seed farms and horticulture nurseries.
- (c) Storing and distribution of fertilizers, in secticide and pesticides.
- (d) Propagation of improved methods of cultivation.,
- (e) Promotion of cultivation and marketing of grains, vegetables, fruits and flowers.

III. Land Improvement and Soil Conservation-Assisting the Government and Zila Parishad in the implementation of land improvement and soil conservation programmes of the Government.

IV. Minor Irrigation, Water Management and Watershed Development.

- (a) Assisting the Government and Zila Parishad in the construction and maintenance of minor irrigation work.
- (b) Implementation of community and individual irrigation works.

V. Animal Husbandry, Dairying and Poultry-

- (a) Maintenance of veterinary and Animal Husbandry services;
- (b) Improvement of breed of cattle, poultry and other live stock;
- (c) Promotion of dairy farming, poultry and piggery.
- (d) Prevention of epidemics and contagious disease;

VI Fisheries-

Promotion of fisheries development.

VII. Khadi, Village and Cottage Industries-

- (a) Promotion of rural and cottage Industries-
- (b) Organisation of conferences, seminars and training programmes, agricultural and industrial exhibitions.

- VIII. Rural Housing-
Implementation of housing schemes and distribution of house sites in villages.
- IX. Drinking Water-
 - (a) Establishment, repairs and maintenance of rural water supply schemes;
 - (b) Prevention and control of water pollution;
 - (c) Implementation of rural sanitation schemes;
- X. Social and farm Forestry, Minor Forest Produce, Fuel and Fodder-
 - (a) Planting and preservation of trees on the sides of roads and other public lands under its control.
 - (b) Fuel plantation and fodder development.
 - (c) Promotion of farm forestry.
- XI. Maintenance of any buildings and property-
Maintenance of any building or other property vested the Panchayat Samiti.
- XII. Non-conventional Energy Sources-
Promotion and development of non-conventional energy sources.
- XIII. Poverty Alleviation Programme-
Implementation of poverty alleviation programme.
- XIV. Education-
 - (a) Promotion of Primary and Secondary Education.
 - (b) Construction Repair and Maintenance of Primary School Buildings.
 - (c) Promotion of social education through youth clubs and Mahila Mandals.
- XV. Technical Training and Vocational Education-
Promotion of rural artisan and vocational training.
- XVI. Adult and non-formal Education-
- XVII. Cultural Activities including Social Education-
Promotion of social and cultural activities
 - (a) Establishment of information, community and recreation centers.
 - (b) Organisation of ward and watch.
 - (c) Promotion and encouragement of physical, cultural activities games and sports.
 - (d) Training and utilization of the services of Anganwari Workers and Sanitary Squads.
- XVIII. Markets and Fairs-
Regulation of fairs and festivals.
- XIX. Health and Family welfare and Rural Sanitation-
 - (a) Promotion of health and family welfare programmes.
 - (b) Promotion of immunization and vaccination programme.
 - (c) Maintenance of health services and control of epidemics.
 - (d) Establishment in inspection of Oshdhyala, dispensaries, Unani or Homeopathic dispensaries, Veterinary Centres and Primary Health Centres.
 - (e) Carrying out environmental sanitation, health campaigns and educating and public-
 - i. Nutrition.
 - ii. Maternity and Child Health.
 - iii. Communicable diseases.

- (f) Antimalarial measures and destruction of locusts rates and other pests.
 - (g) Promoting family welfare activities.
 - (h) Health and Sanitation at fairs and festivals.
- XX. Women and Child Development-
- (a) Promotion of programme relating to development of women and children.
 - (b) Promotion of child health and nutrition programmes.
 - (c) Promotion of participation of voluntary organizations in women and child development programmes.
- XXI. Social Welfare including welfare of the handicapped and mentally retarded.
- (a) Social Welfare programmes including welfare of physically handicapped, mentally retarded and destitutes.
 - (b) Monitoring the old aged and widow's pension and pensions for the handicapped.
- XXII. Welfare of weaker sections and in particular of the Scheduled Caste-
- (a) Promotion of welfare of Scheduled Castes and Weaker Sections.
 - (b) Protecting such castes and classes from social injustice and exploitation.
- XXIII. Maintenance of Community Assets-
- (a) Maintenance all community assets vested in it or transferred by the Government or any local Authority or Organisation.
 - (b) Preservation and maintenance of other community assets.
- XXIV. Public Distribution System-
- Distribution of essential commodities.
- XXV. Promotion of Rural Electrification.
- XXVI. Co-operation-
- (a) Promotion of co-operation by helping in the establishment and strengthening of service co-operative, industrial irrigation, farming and other societies.
 - (b) Participation in and assistance to service co-operation.
 - (c) providing credit for agriculture purpose.
- XXVII. Libraries-
- Promotion of libraries entrusted to them.
- XXVIII. Any other functions entrusted to them.
- XXIX. Miscellaneous-
- (a) Securing or removing dangerous buildings or places.
 - (b) Construction, repair and maintenance of relief houses and other measures of relief on account of famines, floods, earthquakes and natural calamities.
 - (c) Management of such public ferries as may be entrusted to the charge of Panchayat Samiti under section 7-A or the Northern India Ferries Act, 1878.

Provided that where performance of additional functions or specific duties entrusted to a Panchayat Samiti by the Government or the Zila Parishad, has financial implications, the Government or Zila Parishad, as the case may be, shall provide for such financial assistance, if any, as may be considered appropriate. The order of the Government or the Zila Parishad in the behalf shall be final.

(2) A Panchayat Samiti may, with the approval or at the suggestion of the Government or the Zila Parishad, provide for and make arrangements for the carrying out the requirements of the area under its jurisdiction in respect of any matter not set out in sub-section (1).

Duties and functions of Zila Parishad

As per section 137 of the Haryana Panchayati Raj Act, 1994

- 137.(1) A Zila Parishad shall advice, supervise and co-ordinate the functions of the Panchayat Samitis in the district.
- (2) Without prejudice to the generality of the provisions of sub-section(1), a Zila Parishad shall have power to-
- (a) give advice to Panchayat Samitis on its own motion or on the requirement of the Government or at the request of a Panchayat Samiti;
 - (b) Co-ordinate and consolidate development plans prepared in respect of Panchayat Samitis;
 - (c) Secure the execution of plans, project, schemes or other works common to two or more Panchayat Samitis in the district.
 - (d) Exercise and perform such other powers and functions in relation to any development programme as the Government may, by notification, confer on entrust to it;
 - (e) advise Government on all matters relating to development activities and maintenance of services in the district, whether undertaken by Local Authorities or Government;
 - (f) Advise Government on the allocation work among Gram Panchayats and Panchayat Samiti and co-ordinate their work;
 - (g) advise Government on matter concerning the implementation of any statutory or executive order specially referred to by the Government to the Zila Parishad; and
 - (h) Examined and approve the budget of Panchayat Samitis in the manner laid down in section 102 of this Act.
- (3) The Zila Parishad may, with the prior approval of the Government, levy contribution from the funds of the Panchayat Samitis in the District.
- (4) Notwithstanding anything contained to the contrary in this Act, a Zila Parishad shall, when required by the Government to do so, by an order in writing, exercise such supervision and control over the performance of all or any of the administrative functions of the Gram Panchayat and Panchayat Samiti within the district or any part thereof, as may be specified in the said order.