

Rural Local Governance in West Bengal

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1. Introduction

A formal system of local governance, though a very weak one, was introduced in the country during the British period. After independence need for having a system of local governance in the rural areas was felt and the same was also accepted as one of the Directive Principles of the Constitution; the Article 40 of which says that “The State shall take steps to organise village panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government.” However, Panchayat being a State subject progress in this regard was widely different across the country. In view of the need for establishing a system of local governance, i.e., the Panchayats, in the rural areas of the entire country the Constitution was amended in the year 1993 and that made the Panchayats to be the third stratum of government (along with Municipalities in the urban areas) of the country. The Panchayat system of West Bengal, which was put in place in its current form in the year 1978, was the role model for the Panchayati Raj system introduced in the country through amendment of the Constitution. The existing system of Panchayat in the state has evolved over the years through several amendments of the relevant Acts as well as adopting various reforms in improving governance at the local level. This paper describes various aspects of the Panchayat system of West Bengal and how those bodies are functioning at present for proper appreciation of the rural local governance by the Trainee Officers of the WBCS (Ex) service.

2. Argument behind Local Governance

The Central or State Governments provide various services to the citizen and there are offices of, particularly the State Government, right up to the Block or even below Block level. Functioning of such offices is directly controlled by functionaries of the State Government. This is de-concentration of governance and the system suffers from lack of effectiveness and efficiency in delivery of public services and even the de-concentrated offices are located far away from the people. The services suffer due to poor accountability mechanism towards the local people, poor supervision from above, administrative delay in handling problems leading to poor responsiveness, lack of sensitivity towards the location specific problems and little flexibility to address such issues etc. Also areas far from state and district headquarters usually have more vacancies because officials of the State Government or State or even District level authorities prefer better places of posting nearer to the State or District Headquarter and seek transfer, visit of competent authorities from State/District headquarter are rare to these areas and voices of the people are difficult to reach, who live in places far away from the local area, leading to neglecting their problems. All these alienate the local people from participating in various aspects of governance and in implementation of programmes for their socio-economic development. At the same time in respect of many of the services and related decision making it is better to devolve such responsibilities to the local level for both effectiveness and efficiency of delivering services. In that case, however, the local officials will exercise the authority unchecked and the local people will be at their discretion and mercy. The solution therefore is both decentralization and establishment of local authorities who are representatives of the people and adequate checks and balances so that the local authority acts as per broad directives of the

state in terms of the goals to be reached but giving enough flexibility to encourage local variation and innovation in reaching the developmental objectives. That not only helps acquiring ownership by the elected local authorities and participation of the local people it also improves accountability of the delivery machineries to such authority, who remain accountable to the local people not only through the democratic process of election but also in their easy access and frequent interactions with the community. Also, the elected persons are much more aware of the local issues and can focus on those issues better than any outside officials and the people also face less social distance from the elected authorities, which leads to more inclusiveness in governance. Keeping all those in mind, the system of local governance with clearly assigned authorities and headed by democratically elected people's representatives has been developed in almost all countries. The need is more acute for a large country like India where even the State Governments cater to a very large population and are located far away from the people living in rural areas.

3. Evolution of the Panchayat System in West Bengal

3.1 Introduction of the formal system of local governance in the British Period

Formal system of local governance in rural as well as in urban areas was introduced during the British rule. The intention was not really to give freedom to the local government to decide on their own development but to have better control on the activities in the rural areas for maintaining imperial interests. The first step in this direction was introduction of the Bengal Chaukidary Act in the year 1870 under which the Chaukidary Panchayat was introduced for village policing. The District Magistrate (DM) could nominate villager to be the Panchayat for taking the responsibility of collecting tax from the Chaukidary Chakran land to pay the Chaukidars and could engage Chaukidars for village level policing. In the same year Lord Mayo, the then Governor General of India, passed a resolution for introducing local governance in India. The Act provided for constitution of District Board at district level, Local Board at sub-divisional level and Union Committee at the level of cluster of villages. The Bengal Village Self Government Act 1919 was passed to develop a system of self government in the village level. Under that act District Board remained the same but the Local Board was abolished and the Union Committee and Chaukidari Panchayat were clubbed together to form the Union Board. Under the Act the district was to be divided by notification into local areas to be a Union under the Act and the State is to establish a Union Board for every union. The number of members in the Board was between 6 and 9 but the electorate was only a certain category of the citizen based on their land ownership and educational qualification. The Union Board had several duties and powers, some of which are quite similar to those of the Gram Panchayats at present. The Union Board could impose union rate on buildings as per assessment to be prescribed and had a Union Fund. There was provision of establishing Union Bench to try certain petty criminal offences and Union Court for trying certain petty civil suits in every Union. The Commissioner of the Division had power to dissolve the Union Board after considering views of the District Magistrates and District Board, if Union Board was not competent to perform. The District Magistrate or the District Board may issue an order in writing to suspend or execute the order or dissolve the union board. Thus the Union Board had little democratic control.

3.2 Panchayat System after Independence

Reviving the Panchayat system in the country was one of the mandates in the Constitution as the Article 40, under the Directive Principles of the State policy mentions "the

State shall take steps to organise village panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government". There was no initiative to form Panchayats by any State after independence. Importance was, however, given on community developments after independence, which was launched on 2nd October, 1952 and Community Development Blocks were established (which are the precursor of the Block Development Offices). To assess the effectiveness of the Community Development programme a committee was appointed under the chairmanship of Mr Balawant Rai Mehta in the year 1957. The Committee recommended in its report that without involvement of the local people the programme will not be successful. On the recommendation of the Committee Panchayats were to be constituted in different states through appropriate Act of the State Legislature, since local governance was a state subject. After publication of the reports Panchayat Acts were passed in different states. The West Bengal Panchayat Act of 1957 was passed for establishing Panchayats in the state. The Act recommended constitution of four tier bodies by splitting the earlier Union Board in to Gram Panchayat and Anchal Parisad. In 1963 West Bengal Zilla Parishad Act was passed to replace the District Board by Zilla Parishad and provided for constitution of Anchal Parishad at the block level. However, the system never took root because of lack of political will resulting in little assignment of responsibilities and flow of fund to those bodies as well as political unrest during the period. Ultimately, all the representatives of 15 Zilla Parishads and 315 Anchal Parisads were removed in the year 1969 and Administrators were engaged. All those local bodies remained under the Administrators till election was held in the year 1978.

3.3 The Second Generation Panchayats

The legal framework for the second generation of Panchayats was established through passing of the West Bengal Panchayat Act, 1973. The Act provided for establishment of three tier Panchayats. Thus, Gram Panchayat (GP) was to be constituted for a cluster of villages; Panchayat Samiti (PS) was to be constituted at Block level and Zilla Parishad (ZP) was to be constituted at the District level. The main features related to the legal framework of the Act were:-

- i) Members will be elected directly for each tier from respective constituencies.
- ii) Candidates may contest election with their party symbol.
- iii) The members will elect their Chairperson and Vice Chair-Persons for each Panchayat – to be called Pradhan and Upa Pradhan for the GP; Sabhapati and Saha Sabhapati for the PS and Sabhadhipati and Saha Sabhadhipati for the ZP.
- iv) Vertical division of power was made by assigning different duties and responsibilities to different tiers of Panchayats.
- v) Within each tier responsibility was divided among various Standing Committees (for ZP and PS) and Upa Samitis (for GP) to deal with different subjects.
- vi) There has to be election after every five years.
- vii) Direct accountability to the people at the Gram Sansad level for ensuring their participation in functioning of the Gram Panchayat.

However, election to the three tier Panchayats was conducted based on the new Act in the year 1978 only and elections are being held regularly after every five years. Many of the State Government employees were given dual role by giving them responsibilities for working for the Panchayats in their ex-officio capacities. The most important of which is to make the DM the

Executive Officer of the ZP and the BDO the Executive Officer of the PS. The total number of GP, PS and ZP in the state as on the year 2011 are shown below district-wise.

Name of Districts	No of Sub-divisions	No. of Blocks	No. of PSs	No. of GPs	No. of Gram Sansads
Cooch Behar	5	12	12	128	1346
Jalpaiguri	3	13	13	146	1681
Darjeeling HC	3	8	—	112	1041
Siliguri MP	1	4	4	22	358
Uttar Dinajpur	2	9	9	98	950
Dakshin Dinajpur	2	8	8	65	781
Malda	2	15	15	146	1468
Murshidabad	5	26	26	254	3056
Nadia	4	17	17	187	2142
N. 24-Parganas	5	22	22	200	2603
S. 24-Parganas	5	29	29	312	3590
Howrah	2	14	14	157	1797
Hooghly	4	18	18	207	2320
Pasch. Medinipur	4	29	29	290	3086
Purba Medinipur	4	25	25	223	2535
Bankura	3	22	22	190	1896
Purulia	3	20	20	170	1635
Burdwan	6	31	31	277	3172
Birbhum	3	19	19	167	1610
Total	66	341	333	3,351	37,067

3.4 73rd Amendment of the Constitution

The Constitution of India was amended through the Constitution (Seventy-third Amendment) Act, 1992, for providing the third stratum of government (i.e., below the Central Government and the State Government) for the rural areas of the country. The Amendment took effect from the 24th April 1993 and the same provides for the basic institutional framework of the Panchayats in the country state (similarly the Constitution (Seventy-fourth Amendment) Act, 1992, provides for constitution of Urban local bodies in every state and the same came in to effect from 1-6-1993). The Article 243B (1), introduced through the 73rd Amendment provides that “There shall be constituted in every State, Panchayats at the village, intermediate and district

levels in accordance with the provisions of this Part”, which makes it mandatory to constitute Panchayats in every state (excluding certain area and provisions relating to Panchayats at the district level does not apply to the hill areas of the District of Darjeeling for which Darjeeling Gorkha Hill Council exists). However, every State has to pass its own law on composition of Panchayats, representation to those bodies, system of election as well as how those bodies will function. The Constitution also provides for reservation of seats for the Scheduled Castes and the Scheduled Tribes in proportion to their share of population in the Panchayat area and rotation of the seats allotted for the reserved categories within the Panchayat area. However, in West Bengal, provision for reservation of the OBCs has been made through subsequent Amendment of the W.B. Panchayat Act. It has also provided that not less than one third of all the seats are to be reserved for the women and there should be rotation of seats allotted to the women. In West Bengal, provision for reservation for the women has since been raised to 50% through subsequent Amendment of the W.B. Panchayat Act, which has been made effective from 4.2.2011. The posts of Chairpersons in all the three tiers are also to be similarly reserved for the SC, ST and the women (In West Bengal the post of Vice Chairperson was reserved. Also along with extending reservation in the posts to the OBCs, reservation of women in the posts of Chairpersons and Vice Chairpersons has been increased to 50% in all cases through one subsequent amendment of the Panchayat Act which has been made effective from 4.2.2011). The amendment also provides for establishment of the State Election Commission on which the power of superintendence, direction and control of the preparation of electoral rolls and the conduct of all elections to the Panchayats shall vest (243K) and the constitution of the State Finance Commission (243-I) every five years for recommending sharing of the revenue of the state between the state government and the local government (both Panchayats & Municipalities) as well as distribution of the share of Panchayats among different tiers; the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats and measures to be taken for improving financial position of the Panchayats. The 74th Amendment also provides for the constitution of the District Planning Committee to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole (Article 243ZD).

Amendment of the Constitution has deepened the democracy in the country by providing elected local institutions with a given structure and thereby making avenues for the people to actively participate in their own development. This has helped social and political empowerment of the people, particularly those from the disadvantaged sections through reservations. In the country as a whole there are around 2.4 lakh Panchayats and 2.8 million elected representatives, over 30% of whom are women, 19% are SC and 12% are ST. However, actual functioning of those bodies depends on enablement as well as empowerment of those bodies in respective states.

4. Legal and Institutional Framework of the Panchayats in West Bengal

Functioning of any form of government requires legal authority and institutional framework to exercise the authority and to discharge its responsibilities. The West Bengal Panchayat Act, 1973, as amended from time to time, provides the basic legal framework for functioning of the Panchayat system of the state. The West Bengal Panchayat Election Act, 2003 provides the legal framework for election to Panchayat bodies. The procedural details of the Acts are provided in the Rules and Executive Orders. Conducting election to the Panchayat

(& Municipalities) is the responsibility of the State Election Commission. The Commission is a statutory organization and it functions independently. However, the Commission utilizes the services of the DM, SDO and the BDO and officials associated with them for all election related activities.

4.1 Election to the Panchayats

The West Bengal State Election Commission Act, 1994 and the West Bengal Panchayat Election Act, 2003 provide the legal framework for functioning of the State Election Commission and conducting election to the Panchayats including allocation and reservations of seats. The procedural details of conducting election are provided by the West Bengal Panchayat Election Rules, 2006. In West Bengal the electoral roll, as prepared by the Election Commission of India, is adopted for conducting election to the Panchayat bodies. Apart from the electoral roll there is need for delimitation of constituencies for each tier of Panchayat and in respect of Gram Panchayat to decide the number of representatives from each constituency (either one or two, depending on the total number of members to be elected and the number of constituencies within the GP) by the respective Prescribed Authorities. Election is conducted every five years and the same has been done without any interruption from the year 1978. One important feature of the Panchayat system of the state is that a candidate is allowed to contest election with symbol of a recognized political party and another important feature is the recognition of the members of the recognized political party in opposition. Thus, while one political party may be in power because of their majority in one Panchayat the successful candidates of the same political party will be the Opposition members in another Panchayat where they have not become the majority.

Total number of elected Panchayat members in the state, after the general election to the Panchayats in the year 2008 and election to the Panchayat bodies of the area under the Siliguri Mahakuma Parishad in the year 2009, as per report published by the PRDD, were 41,809 for GP (there were 35,992 GP constituencies some of which had two members); 8,855 for PS and 755 for ZP. Thus there were total 51,419 number of Panchayat members in the state. Out of them percentages of women members at the GP, PS and ZP level were 39.4, 37.9 and 40.7 respectively (reservation of women during the election was 33%, which has been raised to 50% subsequently). Corresponding figures for the SC members were 35.9, 35.4 and 34.4 respectively and those for the ST members were 8.5, 8.2 and 8.2 respectively. Also, out of all the members 26.4% were Muslims, 23.2% were general caste Hindus, 5.7% were OBCs and 0.55% were minorities other than Muslims.

4.2 Constitution of the Panchayats and the General Body

Once the members are elected the Panchayat body is to be constituted through clearly prescribed procedures. Constitution of the Panchayats, including reservations of offices of Chairpersons, election to Sthayee Samitis (Standing Committees) and election of Karmadhyakshyas of those bodies; election to Upa Samitis and Sanchalak of an Upa Samiti as well as issues related to resignation and removal of members and office bearers etc are governed by the West Bengal Panchayat (Constitution) Rules, 1975 as per provisions of the West Bengal Panchayat Act, 1973. Apart from the directly elected members there are ex-officio members. In respect of the GP they are the PS members (not being Sabhapati or Sahakari Sabhapati) elected from constituencies within that GP. In respect of PS all Pradhans within the PS and all ZP members from the PS area (not being Sabhadhipati or Sahakari Sabhadhipati) are the ex-officio

members. Sabhapatis of the PS are the ex-officio members of the ZP. Also, in respect of the PS and ZP, Members of the Legislative Assemblies and the Lok Sabha, elected thereto from a constituency which has any area belonging to the PS/ZP, are also ex-officio members of those bodies. All the elected members to the particular Panchayat and the ex-officio members constitute the General Body, which has all the powers of that Panchayat. However, chairperson and vice chairperson of the body are elected by the directly elected members only of that local body. The ex-officio members of the PS/ZP are allowed to participate in the election of members to the Standing Committee.

However, ordinary members remain excluded from functioning of the respected Panchayat and they may participate only in the meeting of the General Body. Thus regular meetings of the General Body of every Panchayat are very important and are useful not only in informing all the activities of the Panchayat to its members but also to improve involvement of ordinary members.

4.3 Functioning of the Standing Committees (Sthayee Samitis and Upa Samitis)

In order to promote collective governance and sharing responsibilities as well as for improving efficiency there is provision of horizontal decentralization of the power and functions of each tier of the Panchayat. This is done through constitution of several Standing Committees, known as Sthayee Samitis for the ZP and the PS and Upa Samiti for the GP. There are ten different Sthayee Samitis in the ZP and PS and five Upa Samitis in the GP. Power and functions of each such committee has been prescribed and apart from the elected functionaries officials concerned of the line departments are also members of those committees. However, the non-elected members have no voting rights and they are to advise and guide the elected members in taking decisions of those committees. These committees can play a major role in convergence of related activities and coordination among functionaries of different departments and the Panchayats and in preparation and implementation of District Plan. The Standing Committees of the ZP and the PS should meet at least once a month and that of the GP should have at least six meetings in a year. However, average number of meetings of the Standing Committees of the ZP as reported during the year 2008-09 was 46 only, for all the committees taken together, implying less than five meetings per committee. In respect of the PS the corresponding figure was 35 only i.e., only 3.5 meetings per committee. Though, there could be some under reporting, it is clear that even minimum number of meetings were not being held in many Panchayats. There is also wide variation of number of meetings of different Standing Committees across the district as well as for different tiers and different committees within the same district and the latter is related to the perceived relative importance of the committees. More meetings are normally held for the Standing Committee related to Finance. Such meetings help participation of all functionaries of the committee and in taking decision expeditiously. Empirical findings show that the achievement of a Panchayat in terms of utilization of fund and implementation of programmes is strongly correlated with the number of meetings of the Standing Committees.

4.4 Role of the Opposition

The Opposition has very important role and responsibility in any democratic set up. The process is facilitated if there is some institutional arrangement for providing appropriate role to them. The Leader of the recognized political party in opposition and members belonging to the opposition have been assigned greater responsibility in the functioning of the Panchayats under

the West Bengal Panchayat (Amendment Act), 2003. The Leader of the opposition in ZP, PS and the GP becomes an ex-officio member of Finance Standing Committee. Other members in opposition in Zilla Parishad or Panchayat Samiti have been included as a member in each of the nine other Standing Committees in Zilla Parishad or Panchayat Samiti, as the case may be. In case of any short fall in the number of members of recognized political parties in opposition, the Independent member in opposition shall be chosen for membership in a Standing Committee to fill up the vacant seat. At the Gram Sansad level also the candidate who have lost and got the highest vote among all the members who lost election, becomes an ex-officio member of the Gram Unnayan Samiti (GUS) and plays an important role in finalizing the list of members of the GUS. The Leader of the Opposition of the Zilla Parishad has a special role since he/she chairs the District Council.

4.5 District Council

The District Council for Panchayats has been introduced by the West Bengal Panchayat (Amendment Act), 1994 and its basic role is of a watchdog and a monitor. Chairperson or Adhyaksha of District Council is the leader of the recognized political party in opposition having largest number of members in Zilla Parishad. All members of the Zilla Parishad including ex-officio members elect Chairperson and other five members. The Additional Executive Officer of the Zilla Parishad acts as Member-Secretary to the Council. Three other officers, namely District Panchayat & Rural Development Officer, Parishad Accounts & Audit Officer and Executive Engineer of Zilla Parishad are appointed by the State Government for acting as members of the Council. The District Council is authorized to exercise the following power:-

- I. Inspect any office of the Panchayat within its jurisdiction,
- II. Examine any book of accounts and associated registers / files / documents,
- III. Call for Inspection / Audit Reports and actions taken there on,
- IV. Interact with any official / functionary of the Panchayat bodies,
- V. Visit sites where any program is under implementation,
- VI. Suggest any corrective action, measures of improvement.

Thus, the District Council enjoys the unique position of overseeing all the financial transactions, maintenance of accounts, and inspection reports for all the tiers of the Panchayati Raj Institutions and has the capability of identifying the lacunae, weakness, loopholes and deficiencies in the system as well as suggesting ways for their removal and improvement. The District Council will prepare a report in the prescribed form and submit to the Sabhadhipati, who will place it in the next meeting of the Finance Standing Committee for discussion. The Report along with decision of the Finance Standing Committee shall be forwarded to the concerned Panchayat for discussion in its General body meeting and taking corrective measures. The Panchayat concerned shall send report to the Zilla Parishad and the District Council on the actions taken by them. Functioning of the District Council has much scope for improvement. During the year 2008-09 there were only 25 meetings of the Councils in 18 ZPs. The highest number of meetings was by Burdwan District Council and there were five districts where no meeting was convened.

4.6 Zilla Sansad, Block Sansad

The West Bengal Panchayat Act, 1973 was amended in the year 2003 to make provision for constitution of Zilla Sansad and Block Sansad, in line with the Gram Sansad, as forums for wider participation of elected representatives of other tiers and making the ZP and the PS

accountable towards them. Every Panchayat Samiti shall have a Block Sansad consisting of all members of Gram Panchayats pertaining to the Block and all members of that Panchayat Samiti. Similarly every Zilla Parishad shall have a Zilla Sansad consisting of Prodhans of all Gram Panchayats, Sabhapatis, Sahakari Sabhapatis and Karmadhyakshas of all Panchayat Samitis and all members of Zilla Parishad. Such Sansad will hold a half-yearly and an annual meeting every year. All information related to functioning of the Panchayat, including details of accounts in Form 27; own source revenue earned; observations of the audit and its compliance; comments of the District Council, if any, and its compliance; list of individual beneficiaries, number of posts lying vacant and action taken on the decisions of the previous meetings are to be discussed in the meeting. In order to ensure proper participation of the members, all such information is to be passed on to the members well ahead of the meeting. The Sansad will guide and advise the PS/ZP for all matters relating to development including preparation of annual plan and budget, implementation of development programs, schemes or projects and for under taking such activities for economic development and ensuring social justice as are undertaken by the Panchayat body concerned. Further, the deliberations, recommendations and observations passed in the meeting of the Sansad shall be considered in the meeting of the Panchayat body within one month from the meeting of Sansad. The decision of the PS/ZP along with action taken report shall be placed in the next meeting of Sansad. In the year 2008-09 all the Zilla Sansad meetings were held excepting in one ZP and out of 333 PS only 296 PSs had their Half Yearly Block Sansad meetings and 272 PSs had their Annual Block Sansad meetings. Every Panchayat Samiti shall have a Block Sansad consisting of all members of Gram Panchayats pertaining to the Block and all members of that Panchayat Samiti and hold a half-yearly and an annual meeting every year.

4.7 Gram Sansad and the Gram Unnayan Samiti (GUS)

Gram Sansad is the assembly of all the voters of a polling station and is the forum for direct accountability of the GP to all its voters. Meetings of the Gram Sansad are to be held in every Gram Sansad twice a year and the date & time of the meeting is to be publicized at least seven days before the meeting. The Gram Sansad will guide and advise the GP in regard to the schemes to be undertaken and identify or lay down the principles for identification of beneficiaries. A GP shall not ordinarily omit or refuse or act any recommendations of the Gram Sansad. Proper functioning of the Gram Sansad is very important for effective local governance. Necessary information as mentioned above has to be disclosed to the public by circulating printed booklets. Ideally the same should be published well before the meeting or the documents should be available in the rural library for wider dissemination. However, the same is hardly done and people are not in a position to participate with prior information about functioning of the GP. Participation of the people in the meeting is also important, which is still quite low and on the decline. During the year 2008-09 out of 37,067 Gram Sansads the Half Yearly meetings could be held only in 26,615 (72%) Sansads of which in 4,305 (12%) cases there was no quorum in the first meeting and the meeting was held after adjournment. Attendance on an average was 142 only out of whom 39 were women. The other issue is the ability of the people to raise their voice in such meetings and discuss the issues freely without any fear, which requires tolerance and respect for opposition views and criticism. Actual scenario on the ground, in many of the rural areas of the state, is far from what is necessary for proper functioning of the Gram Sansad because of extreme political rivalry and law and order problem. Those factors are adversely

affecting the quality of the Gram Sansad meetings, which may be judged by the number of issues raised and whether any view opposing any proposal was raised in the meeting and recorded.

Provision was made for constitution of GUS through amendment of the Panchayat Act in the year 2003 for strengthening the process of decentralization. The GUS is like an Executive Committee of the Gram Sansad and should comprise of elected member or members to the Gram Panchayat from the Gram Sansad, the opposition candidate (s) obtaining second highest vote in the election to the GP, three representatives of NGOs / CBOs, three representatives of active SHGs with at least two members from women led SHGs, one serving or retired Government employee, one serving or retired teacher (all being voters of the area i.e. members of the Gram Sansad), and another 10 members or 1% of the total number of members of Gram Sansad, whichever is higher. The functions of the GUS is to help and assist the Gram Sansad in the preparation of its perspective plan for five years and annual plan as a part of the same, for achieving the economic development and social justice, mobilization of revenue from the Gram Sansad area etc. In order that the entire population, irrespective of their political identity or orientation, can work together the GUS is to be constituted based on consensus between the elected and the opposition member and there should be fair representation from all the categories of people living in that area. However, overt or covert political rivalry has dampened the spirit of bringing all the people together to work for their development. Where the GUS has been formed and functioning well they are also allowed to open bank account and receive fund from the GP for taking up petty works. Till 2008-09 out of 37,067 Gram Sansads GUS could be formed in 27,904 Sansads though bank accounts could be opened in only 11,624 cases, indicating poor functioning of the GUS formed. More political cooperation and respect for the opposition, which is essential in any democracy, is necessary for proper functioning of the GUS, which can be very effective in faster socio-economic development of the poor through their participation in their own development.

4.8 Self-Assessment of Panchayats

While programmes are monitored and progress is assessed through utilization of fund, measuring physical progress as well through various evaluations it is difficult to monitor the institutional processes of the Panchayats. An innovative system of self assessment of the Panchayats for watching their institutional processes and services delivered have been introduced in West Bengal. A questionnaire has been developed to capture the extent and quality of services being provided by the Panchayats, the objectively verifiable institutional practices in place and the status of financial management including mobilization of own resources for that purpose. The questionnaires are different for different tiers. The institutional aspects of functioning of the Panchayats include transparency, accountability, vertical and lateral decentralization, financial discipline, promptness in decision making and also implementation of such decision, proper functioning of the Standing Committees / Sub-Committees, involvement of the members in opposition in the decision making process, increased participation of people in the development process as partner, greater mobilization of resources and effective utilization of all available fund and other resources. Ability to discharge specific responsibilities by the respective tier of Panchayat for delivering various services is also captured to the extent possible. The officials and the elected functionaries jointly take up the self-assessment exercise by filling the questionnaire based on actual status. Each question, indicating certain aspect of performance or process, has a score and the total score indicates the overall functioning of the Panchayat. The best performing Panchayats in each tier is given financial award for encouraging them to

function better and the exercise also helps to identify the strength and weakness in functioning of the particular Panchayat making it possible to take appropriate corrective measure. The result of the Self Assessment report is a very important document for the supervising authorities to know the actual status of functioning of the Panchayats and helps to take up measures for building up institutional capacities for due improvement. Sharing the same with all Panchayats and exposure visits to the best performing Panchayats helps to motivate the Panchayat functionaries to improve their functioning.

4.9 Strengthening Rural Decentralization, ISGP and Road Map for the Panchayats

In order to strengthen the functioning of the Panchayats in the state as well as to alleviate poverty in selected GPs of the state a programme called Strengthening Rural Decentralization (SRD) was launched in the year 2005 with the support of the DFID, Government of UK. The SRD programme aimed at strengthening the policy framework in general and augmenting capacities of the GP to be applicable in the entire state and to operationalize a pro-poor and participatory planning, implementation and monitoring system in 858 GPs in twelve relatively backward districts of the state, for which some untied fund was also provided. The programme ended by March 2011. The programme helped to improve several institutional processes, particularly for the GP level and led to substantial improvement of the institutional arrangement for training and capacity building of the Panchayat functionaries. It also helped to develop a participatory planning process based on Gram Sansad plan with application of quite a few techniques for Participatory Rural Appraisal for making the plans more pro-poor and meeting the local needs in general through improved planning and better implementation with participation of the people.

Another project for Institutional Strengthening of the Gram Panchayat (ISGP) has been taken up by the PRDD with the support of the World Bank. The same will be implemented in 1000 selected GPs of nine selected districts in the first phase. The objective of the ISGP is institutional strengthening of the GPs. There are four components to the project. The first component of the project is untied grants to GPs for improving delivery of various public goods and services by the GP. The second component of the project is capacity buildings for GPs. This component will provide support to strengthen the institutional capacity of GPs to deliver basic services. Support will be focused to meet the objectives and performance indicators associated with this project. This will be done within the broader framework for capacity building in the state including the strengthening of audit activities. The third component of the project is state oversight and monitoring of the Panchayats. This component will strengthen Panchayat Raj Institutions and systems for monitoring of Panchayats by the PRDD. The fourth component of the project is program management and implementation. This component will support implementation and management of the project. While the PRDD has overall responsibility for project implementation and ensuring that the project development objective (PDO) is met, it will execute the project through the West Bengal State Rural Development Agency (WBSRDA), a society established as a technical umbrella agency under the West Bengal Societies Registration Act, 1961, and anchored within PRDD. If the implementation is successful the same will be extended over the entire state in phases.

The PRDD has come out with a vision document called the Road Map for the Panchayats in West Bengal, which depicts the way forward for strengthening the institutional processes of

the Panchayats and developing capacities for putting in place a system of strong local governance. The document is available in the website (wbprd.nic.in) of the department.

5. Functioning of the Panchayats in West Bengal

The Act and Rules provide the basic legal framework for function of the Panchayats. Actual functioning of those bodies will depend on the responsibilities assigned to those bodies as well as transferring resources for carrying out those tasks. Such resources not only include fund but also appropriate human resources, other than those elected and building capabilities of all the functionaries including those who are elected. There is also need for freedom within the legal and procedural framework so that those bodies may function with as little dependence on the government as possible. That requires clearly defining the functions through appropriate devolution, developing independent and accountable bureaucracy for the Panchayats and devolving fund through institutional arrangements as entitlement and with as little element of discretion as possible. Appropriate administrative system including management of finance, capabilities for preparing projects and taking up engineering works etc. should also be in place for the Panchayats to function efficiently. Issues related to proper functioning of the Panchayats are described below.

5.1 Devolution of Functions to the Panchayat

Responsibilities of the State and the Central Government are decided as per the State List, the Union list and the Concurrent list of the Constitution. Article 243G of the Constitution provides that “the Legislature of a State may, by law, endow the Panchayats such powers and authority as may be necessary to enable them to function as institutions of self-government”. Also, such devolution of power and responsibility will be with respect to “(a) the preparation of plan for economic development and social justice and (b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.” Thus, actual devolution of power and authority to the Panchayats depends on the State concerned and, therefore, varies from state to state. The Eleventh Schedule lists 29 subjects, which provides a template for possible devolution though anything beyond those may be devolved. Such devolution should be made through Act and Rule, wherever possible, to make the arrangement legal and more permanent than assigning the responsibility through executive order, which may be reversed at any time. Also, each of the 29 subject mentioned in the Eleventh Schedule is to be disaggregated to different components called Activities and each government is supposed to conduct an “Activity Mapping” to delineate what should be devolved to which tier of Panchayat. The Panchayat & Rural Development Department (PRDD) in consultation with other departments has carried out the Activity Mapping in respect of 28 subjects (only Technical and Vocational education was not considered for devolution). However, executive orders have been issued by only eleven departments. Little has been devolved through Act of the Legislature except whatever has been devolved through the West Bengal Panchayat Act, which provides for quite a few responsibilities related to providing civic services. The National Rural Employment Guarantee Act, which is a central Act, also provides some clearly defined responsibilities to the Panchayats throughout the country. The Panchayats of West Bengal are involved in implementation of the poverty alleviation programmes from the very beginning of the second generation Panchayats. It may also be mentioned that depending on the local need for development the Panchayats can always take up any development work, which has not been assigned to it by the state government with its own

resources, without adversely affecting the interests or directions of the State Government and the Panchayats of West Bengal do take up such activities. Those also include micro-level activities which cannot be taken up by State Government or are not clearly defined as to who is responsible for that type of activity. For the rural people it is difficult to know the specific responsibilities of various tiers of government and they also face difficulty in visiting far away offices. As a result of that, people demand many things from the GP or higher tiers of the Panchayats, responsibility of which has not been assigned to those bodies and the Panchayats are in no way associated with that activity. The Panchayats are, therefore, required to mediate many public needs with the appropriate agencies and the people expect to get relief by demanding those from the Panchayats. Panchayats need to have capacity for mediating those demands also.

4.2 Functionaries of the Panchayat

Once certain task (activity) is assigned to any tier of Panchayat or the body feels that they have to take up some work they need functionaries to implement the same. It is also expected that functions devolved on the Panchayats by the State or Central Government should also arrange for functionaries to take care of the tasks. Some functionaries are also essential for maintaining core administrative functions related to existence of those bodies irrespective of whatever task is assigned from above. Ideally, those functionaries should be under control of the respective body for ensuring their accountability. In practice, some of the employees are deputed from government to work for the Panchayats either in addition to their assignments in government or to exclusively work for the Panchayat concerned and there are also employees belonging to the Panchayat cadre who are not government employees. The former category of officials normally holds the senior positions. Those include the District Magistrate who works as the Executive Officer of the ZP, the BDO who acts as the Executive Officer of the PS and many other officers belonging to various state civil services (like executive services, financial service and engineering service etc) who work for the ZP on a fulltime basis. All the Block level extension officers work for the PS in addition to their own departmental works and one of the Joint BDOs function as the Joint Executive Officer of the PS. The own cadre of employees of Panchayats are of three types; belonging to state cadre who can be transferred by the Commissioner of Panchayats to any of the ZP, the District Cadre who are appointed by the District Magistrate as the Executive Officer of the ZP and all such employees may be posted in any of the PS or GP of the district as well as in some posts of the ZP. The last category belongs to Block cadre who work at GP level and is appointed by the BDO as the Executive Officer of the PS. The Panchayat body may take resolution calling for recall of any State Government official deputed to function in any Panchayat. The administrative functions of the GP are controlled by the West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004 and that for the PS is controlled by the West Bengal Panchayat (Panchayat Samiti Administration) Rules, 2008.

The elected heads of the ZP and the PS exercise their executive and financial power through Executive Officer of Zilla Parishad or Panchayat Samiti, as the case may be. The system is different for the GPs where the Proddhan is the executive and financial head. He/she exercises such power and responsibility with the assistance of GP employees under the provisions of the Act. The Savadhipati / Sahakari Savadhipati and Karmadhyaksha of Sthayee Samiti of Zilla Parishad; and the Sabhapati / Sahakari Sabhapati of Panchayat Samiti have been made whole time functionaries of their offices to make them devote full time for management of the

Panchayats and they are not allowed to hold office of profit or be employed elsewhere, unless they have taken leave for their tenure in the Panchayat.

Quite a few posts have been created during the last few years to strengthen the Panchayat cadre of employees. At the ZP level the non-elected functionaries consists of officers who work for the ZP like the Additional Executive Officer, Secretary and Deputy Secretary of the ZP who are State Government officials from the WBCS (Ex) cadre, Financial Controller & Chief Accounts Officer who is deputed from the WB Accounts Service and Executive Engineers and Assistant Engineers who are deputed from engineering services (ZP has their own District Engineer and Assistant Engineers also), Parishad Public Health Officer and own employees of the ZP. The posts available for each PS are :- Block Informatics Officer (BIO), Data Entry Operator (DEO), Deputy Secretary, Samiti Education Officer, Upper Division Assistant, Accounts Clerk, Clerk cum Typist and the Cashier –cum-Store Keeper. The posts created for every GP are:- Executive Assistant, Secretary, Nirman Sahayak, Sahayak and the GP Karmee. There is a post of Job Assistants, for implementation of engineering works, which is now a dying cadre after creation of the post of Nirman Sahayak. There are quite a few contractual posts created for implementation of the MGNREGS. Many of the District, Block and GP level officers of the line departments also have been given ex-officio responsibility to function as functionaries of the Panchayats and to become members of appropriate Standing Committees. However, their integration with functioning of the Panchayats is still weak.

5.3 Devolution of Fund to the Panchayat

The Panchayats have little scope of earning and much of the fund is received from the State and Central Government as grants and for implementation of programmes. The grants are of two types – for specific expenditure like salary of the employees of the Panchayats etc and untied grant which the Panchayat may utilize for any purpose observing financial rules and subjects to other restrictions, if any. The Panchayats are also given fund to implement programmes of the State & Central Government.

5.3.1 Own Source Revenue of the PRI

Panchayats have the power to collect tax on land and buildings (only by the GP) and to levy tolls, fees, user charges etc and those bodies may also own economic assets like land, trees, markets, water bodies etc from which they may earn revenue. Panchayats may also receive donations. All such revenues collected by the Panchayats as tax or non-tax are known as the Own Source Revenue (OSR). Since OSR is the own collection of the Panchayats it is very valuable in the sense that such fund may be utilized by the Panchayats to meet their priority needs and there should be drive for augmenting OSR. Total collection of revenue (as reported in the Annual Report 2008-09 of the PRDD) from all sources by all the three tiers of the Panchayats during the year 2004-05 was Rs 64.43 crore which increased to Rs 130.97 crore during the year 2008-09 due to continuous efforts. Out of total OSR for the year 2008-09, collection of all GPs was Rs 70.74 crore (tax Rs 27.34 crore and non-tax 43.40 crore); collections (non-tax only as mentioned before) of all PSs and ZPs were Rs 20.72 crore and Rs 39.51 crore). Per capita OSR during the year was Rs 21.64 only (GP Rs 11.64, PS Rs 3.44 and ZP Rs 6.56).

5.3.1.1 Framing of Bye Laws by the Panchayats for Collection of Revenue

In order that any Panchayat can collect non-tax revenue they have to adopt appropriate Bye-law in consonance with the provisions of the Panchayat Act. For this purpose the State Government has determined the maximum rate of toll, fee or rate to be levied by each GP, PS and ZP. At the same time a number of trades and business have already been declared as offensive or dangerous in terms of section 116 (1) of the West Bengal Panchayat Act, 1973 and a PS may levy fee under section 116 (2) for granting license in respect of offensive or dangerous trades and business subject to the maximum rates as fixed by the State Government under this Department Notification No. 1272/PN/O/I/1T-1/04 dated 28.03.2005. Other than those, Gram Panchayat issues Trade Registration Certificates for running trades and renews license against a fee. Framing of Bye-law has been made mandatory for each Panchayat and each Panchayat body can impose and levy non-tax revenue only after making Bye-law.

5.3.2 Grants of the State Finance Commission

Article 243-I of the Constitution, introduced through the 73rd Amendment, makes provision for constitution of the Finance Commission in every state for deciding the principles to govern “the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State”. The Finance Commission should also decide on allocation between the Panchayats of all tiers of the total share of fund to be provided to the Panchayats. This is based on the principle that whatever responsibility is assigned by the State on the Panchayats, the State should bear the responsibility of bearing the related expenditure by passing on resources and in order that such transfer of resources is fair the same should be decided by the State Finance Commission, which should be constituted every five years. So far three SFCs have been constituted in West Bengal and recommendations of the 3rd SFC is under implementation from the year 2008-09 till the year 2012-13. The Commission recommended allocating an ‘untied’ fund to the tune of Rs.800 crore, constituting around 5% of the State’s own net tax revenue, for the year 2008-09 and to progressively increase the same at the minimum rate of 12% p.a. on a cumulative basis for the subsequent four financial years. The total award is to be shared by the rural and urban local bodies in the ratio 76:24, keeping parity with respective share of population and the total allocation for the Panchayats is to be shared between all ZPs, all PSs and all GPs in the ration of 12:18:70.

5.3.3 Grants of the Central Finance Commission

Article 280 of the Constitution provides for constitution of the Central Finance Commission to recommend distribution between the Union and the States of the net proceeds of taxes of the Government of India as per provision of the Constitution including recommendations to augment the Consolidated Fund of a State to supplement the resources of the Panchayats. The Central Finance Commission, after the 73rd and 74th Amendment of the Constitution has been recommending lump sum amount to the local bodies. The 13th Finance Commission, award of which is now operative, has recommended a percentage share of the total divisible pool of resources instead of giving a lump sum in recognition of the fact that the local governments are the third stratum of government. For all the local bodies the Commission has awarded one General Purpose Grant, one General Performance Grant and a very small amount of Special Area Grant. The amount of grant will increase gradually from the first year of the award, i.e., 2010-11 to the final year 2014-15. The latter, as the name indicates, will be released based on performance from the second year of the award, i.e., 2011-12. The first two grants for West Bengal are Rs 3765.9 crore and Rs 1993.8 crore respectively for rural and urban local bodies

taken together and the same will be divided among the rural and urban local bodies in the ratio of 4.81:1.875. Thus total share of those two grants taken together for the Panchayats of West Bengal works out to be Rs 4144.3 crore in five years. The PRIs of the state should fully draw and utilize the allocated amount; which requires continuous monitoring by the State Government as well as the PRIs.

5.3.4 Other Grants and Fund for Programme Implementation

As already mentioned, the State and the Central Government also pass fund to the Panchayats for implementation of various schemes. That apart, fund on account of establishment cost of the Panchayats etc. is also passed on to the Panchayats. The State Government also transfers fund to the Panchayat on account of Profession Tax, Entertainment tax and collection of Cess. Total transfer of fund to the Panchayat bodies of the state during the year 2008-09 is placed in the table below.

Transfer of Fund to the Panchayat Bodies during 2008-09

(Amount in Rs.in crore)

Item of Expenditure	Fund released for ZP	Fund released for PS	Fund released for GP	Total State Budget release	Central share (direct to the PRIs)	Grand Total
1.Salary Grant(NP)	31.93	21.66	214.73	268.72	0	268.32
2.Schematic Grant (SP)	334.53	132.08	678.62	1145.23	1604.83	1893.93
3.Other Grants						
12 th F.C. Grant (NP)	50.84	50.84	152.52	254.20	0	254.20
2 nd S.F.C. Grant (SP)	24.00	24.10	72.30	120.40	0	120.40
Incentive Grant (NP)	0	0.05	0.19	0.24	0	0.24
Against P.Tax (NP)	0	0	0.14	0.14	0	0.14
Against E.Tax(NP)	3.58	2.35	5.92	11.85	0	11.85
Against Cess(NP)	13.97	0	0	13.97	0	13.97
Backward Areas (SP)	16.02	0	0	16.02	0	16.02
Miscellaneous	0.52	0	0	0.52	0	0.52
Total Other Grants	108.93	77.34	231.07	417.34	0	417.34
GRAND TOTAL	475.39	231.08	1124.42	1830.89	1604.83	3435.72

* Source – Annual Administrative Report 2008-09 of the Panchayat & RD Department

Transfer of fund to Panchayats has increased rapidly during the previous few years as well be seen from the table below, which shows total transfer of fund to Panchayats during the period from 2004-05 to 2008-09 along with tier-wise breakup of the same.

Flow of Fund to Different Tiers of Panchayat

(Amount in Rs.in crore)

Tier	2004-05	2005-06	2006-07	2007-08	2008-09
ZP	240.61	345.09	290.02	572.93	475.39
PS	79.01	154.82	156.33	327.12	231.98
GP	360.97	566.31	787.60	980.72	1124.42
TOTAL	680.59	1066.22	1233.95	1880.77	1830.89

* Source – Annual Administrative Report of the Panchayat & RD Department

6. Fiscal Management of the Panchayats

Proper fiscal management, which includes due collection of own revenue, proper budgeting for utilization of available resources from own revenue as well as fund received from state and central government etc, maintaining accounts as per rule, timely auditing and taking all steps for reducing fiduciary risks etc. are very crucial for efficient functioning of the Panchayats.

6.1 Budget & Expenditure Authorization

It is a statutory duty for all the Panchayat bodies to prepare their budget. Budget document not only provides statement of income and expenditure proposed and the actual figures of the previous year it is also a reflection of the priority the Panchayat attaches to various activities related to socio-economic development of its area. Prior to preparation of budget each PR body ascertains the quantum of fund to be received in the shape of grants, contributions and allotment from central and State Government as well as from other sources and also assess mobilization of own fund through revenue generation. The process of preparation of budget starts from the bottom to reflect felt need of the people and how best the same can be accommodated within available resources.

Each Gram Unnayan Samiti prepares a budget for Gram Sansad in Form 34 of the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007 on the basis of estimated fund to be received from GP under different Programmes, Schemes or as untied fund and send it to the concerned GP by 14th August of each year. The Gram Panchayat makes apportionment of its available estimated fund for functional areas of each Upa-Samiti and prepares Upa-Samiti wise outline budget in Form 35 of the said Rules. The Budgets prepared in Form 34 and also in Forms 35 are integrated to prepare total budget of the Gram Panchayat in Form 36 of the said Rules. The PS prepares its budget considering unmet needs of the PS and the needs felt by itself based on the totals resources that will be available for the following financial year, which is done Sthayee Samiti-wise for which each Sthayee Samiti is communicated the amount of resources that will be available for them. The ZP prepares the budget after ascertaining the requirement of the PS, which could not be accommodated in their budget and similarly prepares its own budget Sthayee Samiti-wise. Accordingly, all these Sthayee Samitis prepares outline budget in Form 1 of the West Bengal Panchayat (Panchayat Samiti and Zilla Parishad) Budget Rules, 2008. After integrating the outline budgets of all Sthayee Samitis, the Panchayat Samiti or Zilla Parishad draws up its total budget in Form 2 of the said Rules. The budget is to be passed in the General Body meeting of the respective Panchayat, only after which any expenditure can be made by the Panchayat. Any expenditure budgeted and duly approved has to be authorized appropriately based on clear delegation of financial power. However, expenditure can be sanctioned by the authority concerned only if the activity/project/work/scheme is included in the Annual Action Plan and fund is actually available, except in respect of salary etc. Power to sanction expenditure rests with individual functionary as well as the Sthayee Samitis depending on the amount involved and to ensure compliance with the norms is the responsibility of the Finance Standing Committee or Sub-Committee, i.e. Artha O Parikalpana Sthayee Samiti or Upa-Samiti. The chairperson of respective Panchayat is the Ex-officio chairperson of the said committee. Also, for ensuring coordination of all the Standing Committees as well as to keep all the Standing Committees apprised of financial management of the Panchayat all the Karmadhyakshas and the Sanchalaks

have been made members of the Finance Standing Committee in respective Panchayat. In view of the importance of proper functioning of the Standing Committees, power has been delegated on those committees to sanction expenditure within a ceiling limit up to which a Sthayee Samiti or Upa-Samiti may incur expenditure without approval of Finance Standing Committee or General Body. Maximum financial limit of a Sthayee Samiti is Rs. 3,00,000/- in case of Zilla Parishad, whereas for Panchayat Samiti it is Rs. 1,00,000/-. Similarly, in case of Gram Panchayat, an Upa-Samiti may incur expenditure upto Rs. 25,000/-. Exceeding the maximum limit, a Sthayee Samiti or Upa-Samiti will be required to seek approval of Finance Standing Committee, i.e. Artha O Parikalpana Sthayee Samiti or Upa-Samiti, as the case may be. A Finance Standing Committee or Sub-Committee can spend for works or schemes upto Rs. 25,00,000/- in case of ZP, Rs. 5,00,000/- in case of PS and Rs. 1,00,000/- in case of a GP. Beyond that limit Finance Standing Committee or Sub-Committee shall obtain approval of General Body of ZP, PS or GP, as the case may be. The Finance Standing Committee or Sub-Committee and other Standing Committee or Sub-Committee shall place the particulars of works or schemes implemented within their respective ceiling limit in the next meeting of General Body for ratification.

6.2 Panchayat Accounts

Making expenditure as per rule and keeping records of all transactions is crucial for handling public fund. A separate rule covering the provisions regarding the maintenance the books of accounts and registers for the GP was introduced in the year 1990 in the name of West Bengal (Gram Panchayats) Accounts, Audit and Budget Rules, 1990. The same has been amended in the year 2007 and provision was made for double entry system of accounting and keeping accounts in computers etc. The amended Rule is operative from 1.4.2008. Till 2003, the accounts and audit of the Panchayat Samitis and the Zilla Parishads were governed by the Zilla Parishads Act of 1963 and only from 1.4.2003 the Rules governing the maintenance of accounts and audit of the Zilla Parishads and the Panchayat Samitis was introduced under the title, "West Bengal (Zilla Parishads and Panchayat Samitis Accounts, Audit and Budget) Rules, 2003. There has been an attempt to improve the accounting the system through comuputerisation of accounts. The same has been described subsequently in the section on e-Governance.

6.3 Audit of Panchayat Accounts and Related Issues

Audit of the accounts is done to ensure that financial transactions related to both income and expenditure has taken place following the prescribed rule and maintaining general prudence in handling government resources. The audit helps to know that every activity involving income or expenditure has been carried efficiently, economically and effectively. Thus the audit process involves scrutiny of all documents; verification of stocks as per record and the report submitted by the auditor is an instrument to ensure accountability of those in charge of handling of Panchayat fund. The Panchayat bodies have to undergo two types of audit: internal audit and statutory audit.

6.3.1 Internal Audit

Internal audit is an independent appraisal function for giving feedback to the authorities for knowing the status of maintaining standards of accounting and effectiveness of various control mechanism towards following various rules and orders related to management of finance. One objective of conducting internal audit is to assist the functionaries engaged with

maintenance of accounts in improving compliance to relevant rules and executive orders. Section 196A of the Panchayat Act provides for internal audit of the GP, PS and the ZP in the prescribed manner. The Panchayat Accounts and Audit Officer (PAAO) posted in the Block Development Office is responsible for conducting internal audit of the GPs at least once in every quarter. Internal audits of PS and ZP are conducted by the Samiti Audit & Accounts Officer (posted at the office of the SDO) and the Regional Audit and Accounts Officers (posted at the office of the Divisional Commissioners) respectively. There is also one post of Parishad Audit & Accounts Officer in the office of the District Magistrate who assists the DM in monitoring audit and handling audit queries etc but in many districts they actually work for the ZPs. Conducting internal audit every quarter and submitting such reports and analysis of those reports at appropriate levels are crucial for keeping financial management of the Panchayats in good shape. In many cases such audits are not conducted on time and the reports of the audit is not followed up sincerely for rectification of the lapses, which are likely to lead to financial mis-management and even continuation of corrupt practices and misappropriation of fund. Therefore, internal audit should be taken up very seriously by everyone concerned. There may be need of conducting special audit, particularly in case of suspected misappropriation of fund and such audit is conducted under section 196 B of the W.B. Panchayat Act.

6.3.2 Statutory Audit

Section 186 of the W.B. Panchayat Act, 1973 provides for examination and audit of the accounts of the Zilla Parishads, Panchayat Samitis and the Gram Panchayats by the auditor appointed by the State Government and the Examiner of Local Accounts (ELA), who is an officer of the Comptroller and Auditor General of India (CAG) has been appointed as auditor under the said provision. In auditing the accounts, it shall be the duty of the auditor to see that:

1. Accounts have been kept and presented in the approved forms.
2. Particular items of the receipts and expenditures are stated in sufficient details.
3. Payments are supported by adequate vouchers and authority.
4. All sums received are brought into account and entered in the cash book. The receipts and expenditures in all cases are such as are authorised by law.
5. The auditor shall also verify the cash balance in the hand of the custodian of the Panchayat body fund on the date of commencement of the audit.

The auditor shall audit the accounts of a Panchayat body fund immediately after the close of the accounting year and will prepare a paragraph wise report containing his objections and send the same to the GP/PS or ZP concerned. The Panchayat body concerned has to take remedial measures for any defect or irregularity and report the same to the auditor. Failure to such compliance will be looked in to, as per the W.B. Panchayat Act by the SDO/DM or the Commissioner of the Division respectively. The ELA also submits the annual audit report of the Panchayats in consolidated form, which the State Government has to place before the Assembly for necessary scrutiny and action.

7. Delivery of Core Civic Services & Socio Economic Development by the Panchayat

The Panchayats, particularly the GPs provide several important civic services and all the Panchayats are associated with various programmes for socio-economic development as well as development of rural infrastructures. Responsibility of the GP, which is the closest to the people, is the most crucial in this respect. The GP has some regulatory duties like to Assess, Impose & Collect tax; issue Birth & Death certificates, issue Trade License, undertake preventive measures

for control of diseases; establish and maintain crematorium and cremation grounds; maintain street lighting etc. under the W.B. Panchayat Act (section 21) and controlling building operation as per section 23 of the said Act. The Act also provides for several obligatory duties of the GP as unit of self government for achieving the goal of economic and social development and improving the quality of life. Those include water supply & disinfecting the sources; maintenance of environmental sanitation including solid & liquid waste management and various measures for socio-economic development. Similarly, powers and duties of the PS and the ZP have also been provided under the W.B. Panchayat Act. Many of those duties merely enable those bodies to take up those activities and the Panchayats can deliver only if adequate resources are passed on to them, which is mostly done by entrusting implementation of State or Central Government programmes to those bodies. In some cases the Panchayats merely play a facilitating role and in identifying beneficiaries without being responsible to deliver the related services. However, the people have much expectation from the Panchayats in such cases also.

8. Poverty Alleviation Programmes and the Panchayat

In West Bengal the Panchayats have been made responsible for implementation of poverty alleviation programmes, particularly which are implemented by the PRDD. Rural employment programme for providing wage employment, which are being implemented in various names and forms for several decades has been one such programme with which the Panchayats were involved from the beginning. After passing of the NREG Act 2005 the Panchayats are statutorily associated with implementation of the Scheme made under the Act. Section 13 of the Act provides that the Panchayats of all the three tiers will be the principal authorities for planning and implementation of the Scheme made under the Act and the GPs have been given specific responsibility under section 16 of the Act for identification of projects to be implemented within its area under the Scheme in consultation with the Gram Sansad (Gram Sabha), prepare a development plan and maintain a shelf of works to be taken up under the Scheme as and when demand arises. The section also provides that the Programme Officer shall allot at least 50% of works to be implemented in the GP area, in terms of the cost involved, to be implemented by the GP.

Organizing the poor in Self Help Group (SHG) and building their capacities for taking up income earning activities and participating in various social development programmes under the SGSY (Swarnajayanti Gram Swarojgar Yojana) is an important programme which is implemented by the Panchayats. At the district level the programme is implemented by the District Rural Development Centre, which is a unit of the Zilla Parishad. The PS and the GP are also associated with the programme in mobilizing the poor, particularly the women; building their capacities and coordinating various activities. Till the end of the year 2010-11 more than three lakh SHGs have been organized out of SGSY out of which more than 80% have been formed exclusively by women. Legal provision has been made for their representation in the Gram Unnayan Samitis. Also, all the SHGs within a GP are being organized further in Clusters and all the Clusters are being federated in bigger bodies known as Federations in each Block. Orders have been issued for representation of the Clusters and the Federations in the Upa Samitis and Standing Committees related to women development of the GP and the PS respectively, as invited members, so that they can express their problems and press for taking actions to

promote their interests and whatever decision is taken can be communicated to their members for wider knowledge and participation.

Implementation of the rural housing scheme, such as the India Awas Yojana is another important poverty alleviation programme assigned to the Panchayats. The other important programmes being implemented by the Panchayats is the National Social Assistance Programme (NSAP) for providing pensions to the elderly persons, the handicapped and the widows belonging to the BPL families. The Panchayats are also associated in identification of the BPL families. Other schemes like PROFLAL (Provident Fund for the Landless Agricultural Landless Labourers) and the SAHAY for feeding the destitute are also implemented by the Panchayats. The Panchayats are also associated with development of economic infrastructure related to construction of roads, irrigation etc. and one important programme in this respect is the PMGSY (Prime Minister's Gram Sadak Yojana) which aims at providing allweather connectivity to all the habitations. The same is implemented by the ZP. The Panchayats are also closely associated with promotion of livelihood through various interventions.

9. Role of Panchayat in Development of Human Resources

Development of human resources is one important thrust area in developing countries like India, which are lagging in human development. People living in rural area generally lag behind their urban counterpart, which is to be bridged as fast as possible. Also, human development concerns every individual and, therefore, requires participation of the entire population, particularly those belonging to the weaker sections and living in remote areas in the programmes. Panchayats can play a very important role in reaching out to the entire population and to mobilize them. Keeping that in mind the Panchayats have been given important role in facilitation of delivery of services related to human development as well as directly delivering some of the services, as mentioned below.

9.1 Elementary Education and the Panchayats

Promotion of elementary education through mobilizing parents in sending their children to school, preventing drop out, supporting the very poor families to allow their children to complete school education and proper functioning of the Mid Day Meal programme etc are the important activities with which the Panchayats are associated in West Bengal. The Right of Children to Free and Compulsory Education Act 2009, passed by the Parliament clearly specify certain responsibilities (under section 9 of the Act) of all local bodies. However, the State Government has to provide fund and clearly assign responsibilities to the Panchayats for taking appropriate steps. Responsibilities assigned to the Panchayats in this regard vary widely across States. In West Bengal the Panchayats have been given the responsibility of implementing the Sishu Siksha Karmasuchi, which is an alternative education system with more flexibility to cater to the special needs of the children, who are first generation learners and are residing in difficult locations. The programme is essentially a community managed initiative with strong support of the Panchayats. Primary and upper primary level education is imparted by organizing the Shishu Shiksha Kendras (SSKs) and Madhyamik Siksha Kendras (MSKs) respectively. Total number of SSKs and MSKs in the state till March 2009 were 16,109 and 1900 respectively with enrolment of 14.93 lakh and 3.83 lakh learners respectively. Panchayats also help in improving physical

infrastructure and providing some of the non-academic support for the Sishu Siksha Karmasuchi as well as the formal system of education. However, there has been very little formal devolution to the Panchayats of functions related to formal education in West Bengal and the Panchayats mostly play facilitating roles.

9.2 Public Health & the Panchayat

The Panchayats play a very important role in delivery of public health services and improvement of various health determinants like availability of safe water and proper sanitation facilities. To build capacity of the Panchayats in this regard the PRDD runs a programme called the Community Health Care Management Initiative (CHCMI). The GP plays an important role in coordination and convergence of all activities related to public health within its area in which the people are also involved. In order to do so the Health & family Welfare Department has made the office of the GP as the Sector office for monitoring functioning of the Sub Centres and it is the location of the office of the Supervisor. This helps the GP to monitor performances of the health Sub-Centres through the Supervisors and compile GP-wise data related to various services delivered through the Sub-Centres. The Sub Committee on public health in each GP meets on the last Saturday of every month in the GP office where health functionaries like Supervisor and the ANMs working within the jurisdiction of the GP, the ICDS Supervisor etc also participate to ensure convergence of all public health related activities and establishing proper coordination by the Gram Panchayats. The meeting, commonly known as the “Last Saturday Meeting” reviews the performance of different departments in delivery of various public health related services like immunization, anti-natal and post-natal services, registration of birth and death, status of nutrition of the children, water supply and sanitation etc and encourages the GP to chalk out their action plan for improvement with local interventions. Other tiers also play appropriate coordinating roles among various agencies including with the Health & FW Department. In order to improve the access to primary level curative health services the Health & FW Department decided to strengthen the dispensaries being run by the GPs with the help of Homeopathic and Ayurvedic doctors. At the end of March 2009 there were 930 Homeopathic and 154 Ayurvedic dispensaries being run by the GPs (Source Annual Administrative Report 2008-09 of the PRDD). The Panchayats are also involved in organizing Village Health & Sanitation Committees (VHSC) for interventions in improving public health within Gram Sansad area and facilitating Village Health & Nutrition Day (VHND) for reaching nutrition and Sub-Centre related services to the rural people under the NRHM.

9.3 Water Supply & Promotion of Sanitation and the Panchayat

Supplying drinking water is an important activity of the Panchayats and Panchayats have been entrusted with installation and maintenance of the spot sources of water through tube wells. Panchayats also play a very important role in surveillance of water quality by collecting water samples and sending the same to the laboratories established for testing water. Steps are also to be taken by the GPs for disinfecting the source or taking other appropriate actions in case the water appears to be unsafe for human consumption. Total Sanitation Campaign (TSC) has been launched in the entire country for providing safe toilet facilities to every citizen as well as improving environmental sanitation and hygiene for prevention of diseases. The Panchayats are actively associated in this process and their ability to mobilize the people and proving related support is an important determinant in ensuring making the area free from open defecation, accomplishment of which is rewarded by the Nirmal Gram Puraskar by the Government of India.

One important task of the GP in this regard is to provide conservancy services and hygienic management of solid and liquid waste, particularly in areas with high population density and which have acquired urban features.

10. Decentralized Planning and Participation of the People

The West Bengal Panchayat Act provides for preparation of five year plan for the five-year term of the office of the members as well as annual plans and implement schemes as per the plan by all the three tiers and in respect of the GP the plan should be based on Gram Sansad plans. Preparation of the Gram Sansad plan helps participation of the people in articulating their needs and based on resources available with the GP and its technical competence to include the same in the plan for the GP. The PS plans are to be prepared based on resource availability of the PS, perceived needs at that level considering the needs of the GP, which could not be accommodated in GP plan due to lack of resources or technical competence. Similarly, the ZP plan is to be prepared and all the plans are to be integrated to prepare the Plan for the Panchayats of the district. Article 243ZD of the Constitution provides for constitution of a District Planning Committee at the district level “to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole” for approval of the State Government. It requires tremendous capacity in appraisal of the needs felt by the people, collection and analysis of data, proper assessment of resources available as well as taking decisions on time to finalize the plan. Many Panchayats lack such capacity leading to poor quality of planning and whatever plan is prepared is in a loose form, not always in consonance with budget provision and activities are taken up on an ad hoc basis based on availability of fund. Proper planning will require receiving timely information of the entire resources that will flow out of various programmes, which are not always available on time. Also most of the fund are of tied nature in the sense that fund can be utilized only as per programme guidelines. Thus, it becomes difficult to have an integrated plan for the Panchayat body as a whole. Rather the Panchayat lands up preparing different plans for different programmes. The Backward Region Grant Fund (BRGF) aims at developing institutional capacity to plan in a holistic way and also provides untied fund for meeting critical needs. Untied funds available from the grants of the Central and the State Finance Commission, BRGF (only in districts covered under the programme as well as own source revenue of the Panchayats can help to prepare holistic plan by bridging all the critical gaps.

11. Capacity Building of the Panchayats

Functioning of the Panchayats critically depends on proper understanding of roles and responsibilities of all the Panchayat functionaries including the employees and competence of discharging their assigned responsibilities. The ordinary elected member should also have adequate knowledge for playing their role. In addition to that it is the ordinary citizen who needs to participate in various affairs of the Panchayats and keep a vigilant eye for ensuring that the Panchayats are working in their interest. Out of all those the most crucial is the capability of the elected functionaries. They need to understand the basic rules related to functioning of the Panchayats, their powers and limitations, the accountability mechanism in the system and need for maintaining transparency of functioning etc. They should also internalize the essentiality of functioning based on rules and laid procedures and to always maintain objectivity in decision making. They, therefore, need to be trained on those issues in adequate depth, which is quite difficult. The problem is aggravated by the fact that most of the members change after election

due to rotation in reservation as well as other factors and many of them are being associated with public office for the first time. Thus there is little accumulation of experiences. In fact, out all those members elected during the general election to Panchayats in 2008 only around 23% had some training on functioning of Panchayats before being elected. In addition to that the individual capacity to learn about governance and functioning of Panchayats varies widely due to variation of their personal background. Therefore, building individual capacity through training as well as improving institutional capacities through various methods like clearly prescribing procedures, reengineering the processes involved in functioning of the Panchayats and introduction of the Information and Communication Technology (ICT) is a tremendous need. All the Panchayat functionaries are, therefore, given training after taking responsibility as well as subsequently. In order to augment the training infrastructure, District Training Centres (DTC) are being established in every district in addition to strengthening the State Institute of Panchayat & Rural Development (SIPRD) and the five Extension Training Centres (ETC) of the SIPRD. All the employees working for the Panchayats are also trained regularly and the process needs to be strengthened for equipping them in carrying out their responsibilities. Special measures are also taken for capacity building under the BRGF and the ISGP as mentioned earlier. Training huge number of personnel who are associated with functioning of the Panchayats is also attempted to be addressed by the satellite based communication channel through which training can be organized in distance mode with class room at the Block Development office and the ETC/DTC and teaching end at the PRDD Head quarter. The PRDD also takes measures for improving understanding of the ordinary rural people to know better about the Panchayats and how they can participate better in the functioning of the Panchayats. One such initiative is the weekly radio programme which propagates important information on institutional aspect as well as implementation of various programmes related to Panchayat & Rural Development.

11.1 E-Governance in Panchayats

The Panchayats need to augment its capacity to deliver, maintain accountability in all decision making as well as to make its functioning more transparent. All the processes are taken care of through e-Governance by adopting appropriate ICT based measures, which requires building capacities and changing mindset of the employees tremendously. One major achievement in this regard in West Bengal is computerization of accounts of all the three tiers of Panchayats. The software developed for the GP is known as the Gram Panchayat Management System (GPMS) and the same takes care of delivery of some of the services like issuing Birth & Death certificates, Trade licenses, management of Property Tax etc. apart from maintaining accounts. GPMS is very effective in performing all those tasks and only that for management of property tax is not being widely utilized by the GPs. The most important application is related to management of accounts, producing report in prescribed format and it also provides easy uploading of the abstract of the accounts in the website of the PRDD for sharing the information with all concerned, which helps supervision of accounts. Initially accounts are to be maintained in both manual mode as well as in computerized form and on stabilization of the computerized accounting process the DM may allow the Panchayat to dispense with any manual cashbook, in which case print out of the cashbook is taken and preserved. At the end of March 2011, accounts of 2,936 out of total 3,351 GPs were computerized. Out of those 1,642 GPs uploaded their March 2011 accounts for viewing by others. The uploaded information is visible in the website. 489 GPs have been allowed to dispense with the manual cashbooks as at the end of March 2011. The software for maintaining accounts of the PS and the ZP, which are guided by the same Rule,

is known as the IFMS (Integrated Fund Management System) and is also known as SARAL for its simplicity. As on 31.3.11, IFMS has been installed in 332 out of 333 PSs and the same is running satisfactorily in 300 PSs. However, only 269 PSs could upload the financial details of the month of March 2011 in Form 27 on time. The other important application is related to e-procurement and at present the ZPs are utilizing the software in procuring goods and services (engagement of contractors for various construction works). However, as at the end of March 2011 only three ZPs are procuring exclusively through e-mode which has improved efficiency of procurement in terms of settlement of the rates for execution of any work as well as time and cost of procurement.

Another software, known as SEBA, has been developed by the PRDD for management of the NSAP. Apart from that geo-referenced GIS map has been developed for all the GPs of the state. Till 31.3.2011 out of 3351 GPs of the state maps for 3034 GPs have been prepared. All those are sent to the GP concerned for validation by the local people. Till 31.3.2011, 732 GP maps have been revalidated and those have been uploaded in the website of the PRDD for use by the GP or anyone else (the maps may be seen by clicking in the map appearing in the opening page of the website of the PRDD wbprd.nic.in). The Core Network of roads under the PMGSY has also been prepared on GIS and uploaded in the website where block-wise road network can be seen (www.trendswestbengal.org/pmgysy). The other important development on e-Governance is the establishment of Common Service Centres (CSC) as per the National E-Governance Plan in the rural areas of the state. In West Bengal, CSCs were to be established in 6,797 locations to provide access to all the villages in partnership with private agencies. Those are basically Kiosks with internet connectivity for providing e-enabled services. What is unique in the state is locating such Kiosk in every GP and PS so that apart from providing various e-enabled services of Government and other service providers the CSC will be in a position to provide some of the services of the GP to the citizen and the GP/PS will be able to outsource services of the CSC for any IT related work. As on 31.8.2011, total 5,822 CSCs have been established in the state out of which 1,481 CSCs have been established at GP premises and another 179 CSCs have been established in the premises of the PS.

12. Briefing about the Assignment

The purpose of the assignment is to help the trainee officer to understand the legal and institutional framework of functioning of the Panchayat system and the services delivered by those bodies. They are to be also acquainted with the actual functioning of those bodies. The most important tier of the Panchayat is the GP and the BDO as Executive Officer of the PS has to play an important role in ensuring proper functioning of the GPs, promotion of various institutional processes, augmenting capacities of the GPs in socio-economic development of the area as well as in taking measures for ensuring compliance to rules and prescribed procedures in case of any deviation made by those bodies in those regards. They should know their role as Executive Officer of the PS after their posting as BDO. In view of this the assignment should include the following:-

12.1 One GP should be identified and preferably a better functioning GP should be selected in consultation with the DM/DPRDO. The following institutional aspect of the GP should be studied and reported.

- 1) Functioning of the Standing Committees for which the number of meetings held during last one year, decisions taken as noted in the resolution, whether they have been allocated

any amount for sanctioning expenditure within their financial limit etc to be studied. Attendance of members and particularly the Leader of the Opposition should be noted.

- 2) Functioning of the GB – number of meetings held in last one year, decision taken & follow-up measures of the decisions taken, if any. System of calling GB meeting and communicating the agenda and participation of members in opposition.
- 3) Functioning of Gram Sansad and the GUS, if formed.
- 4) If the GP conducts Self Assessment and outcome of the exercise.
- 5) The officer should go through the cashbook, system of verification of cashbook and checking cash balance, delay in writing cashbook, if any and system of preserving vouchers. Functioning of the GPMS should be studied and time of uploading the same is in the website after the month is over is to be noted. Whether the monthly cash analysis is shared with all the members of the Finance Upa Samiti should be checked. The officer should analyse the latest available cash balance and find out which funds are lying unutilized beyond one year and why. Other funds, utilization of which is slow should also be studied and reason for delay in utilization be noted.
- 6) The Bye-law of the GP should be studied to find out the potential for collection of non-tax revenue and how much percentage of the same is collected as well as reasons for poor collection. Prospect and constraints in augmenting the revenue faster than what has happened in last few years should also be studied and reported. The list of remunerative assets of the GP should be prepared and it should be checked if there is any Asset Register in the GP and whether the lists of remunerative assets are noted in the Register and whether the Register is updated regularly.
- 7) The officer should know the total demand out of house tax, the system of collection, percentage of current demand collected, whether any effort is made to collect the arrear and whether a portion of collection from respective Sansad is given back to the Sansad for local development.
- 8) The officer should study the system of procurement in the GP including calling tender and whether the Rules are followed. System of entering procured material in the Stock Register and how the same is maintained should be studied and reported.
- 9) The officer should study system of receiving bill, checking of bill and payment (including average days taken to process & make payment), drawal of fund from the Bank account, management of cash in the GP office and reconciliation with banks.
- 10) The officer should go through the latest internal and ELA's audit report of the GP, observations made and compliance with the observations.
- 11) The officer should study the system of planning, parity between the amount of annual plan and budgeted resources to be available during the year and the system of monitoring of plan by the GP. It should be specially checked if the GP plan is based on Gram Sansad plan and extent of participation of the people in case Sansad based plan is available.
- 12) The officer should study the status of road connectivity of each habitation, if the GP has any Road Register, the roads are identified and numbered and if the GP utilizes the GIS based map (if available) for deciding on future roads to be constructed/upgraded in the GP.
- 13) Availability and utilization of fund during the last financial year, including utilization of fund received under the Central & State Finance Commission, BRGF (if the district is a BRGF district) and Own Source Revenue should also be studied.

- 14) The officer should study the civic services delivered by the GP such as water supply & sanitation in public places, conservancy services, street lighting etc and report the same. Time taken to issue Birth & Death certificates, Trade Licenses, passing of building plan etc and quality of services should be reported.
- 15) Performance of the GP in implementation of the MGNREGS, system of payment of wages under MGNREGS and checks and balances that payment is strictly made as per work done recorded in the Measurement Book (MB).
- 16) Number of SHGs as per record (SHG Register) of the GP, whether they utilize the services of the GP Resource Person (GPRP), involvement of the GP in promotion of SHG movement and if GP has made any important contribution in this regard. Whether there is any SHG Cluster and role played by the GP in promotion of the Cluster. The system of reviewing progress of SHG movement (scheduled in every GP on second Saturday of the month) and intervention made by the GP on reported problem.
- 17) Progress of implementation of the NSAP, PROFLAL and SAHAY in the GP.
- 18) Whether public health meeting is held on the fourth/last Saturday, attendance and decisions taken, whether Supervisor attends his/her office in GP, utilization of fund under VHSC & the constraints if any and expenditure made by the GP on health out of own fund.
- 19) Involvement of the GP in functioning of the SSK/MSK and in promotion of elementary education in general.
- 20) Progress of TSC and achievement in testing water quality.
- 21) System of transparency in functioning of the GP like in selection of individual beneficiaries and informing the people about benefits extended through notice board, half early/annual report, writing on the GP wall or other places as well as system of providing information under the Right to Information Act.
- 22) Formal inspection made in the GP, compliance with the observations and visits of officials from the Block or other offices to the GP.

12.2 Acquaintance with the functioning of the PS office. The main focus should be the following:

- 1) Functioning of the Standing Committees, GB meeting, Block Sansad and system of Self Assessment and follow up measures taken, if any
- 2) Issues related to Own Source Revenue, efficiency of collection & utilization of own fund.
- 3) Financial management and implementation of IFMS & SEBA software, availability & utilization of fund, system of internal and audit by the ELA.
- 4) System of calling tender for various works, procurement of materials and maintenance of stocks by the PS.
- 5) System of drawal of fund earmarked for GP but passed through PS from treasury/bank and average delay in transferring fund to the GPs by the PS and reasons thereof.
- 6) Reports collected by the PS from the GP, quality and timeliness of the reports submitted by the GPs. The reports submitted by the PS to higher authorities and related issues of timeliness & quality etc. of such reports.
- 7) System of inspection of the GPs and steps taken to ensure compliance to rules in case deviations are observed.