

ग्राम पंचायत की बैठक



Active Panchayat Book - III

Governance in Gram Panchayats



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**Active Panchayat
Book-III**

Governance in Gram Panchayats

A Prototype Manual for Gram Panchayat Elected Representatives and
Functionaries
To be Modified as per State Context

Ministry of Panchayati Raj
Government of India
October 2014

Foreword

Mahatma Gandhi, the Father of the Nation, dreamt of 'Gram Swaraj' or village self-governance. Today, in the Constitution of India, there is a legal framework for democratically constituted Panchayats to function as local self-governments. Being the nearest and the most accessible institution of governance and service delivery for the rural population, the role of Gram Panchayats remains most relevant and crucial. Empowered and active Gram Panchayats have the potential to become the true vehicle for realising Mahatma Gandhi's dream of Gram Swaraj.

Gram Panchayats can become effective if they are aware of local citizens' needs, function in a democratic manner, adopt an inclusive approach in planning, and execute schemes effectively, giving priority to the poor and vulnerable while remaining accountable to the people. For this, the Gram Panchayat elected representatives and employees should be well conversant with powers and functions of Gram Panchayats, processes to be followed for ensuring democratic decision making, procedures for planning and implementation of schemes for local development, along with prudent management of public funds and day to day office management.

In this context, it is my pleasure to introduce the book, 'Governance in Gram Panchayats' the third in the series, 'Active Panchayat'. This book aims at enabling the elected representatives, especially the newly elected ones, as well as Gram Panchayat functionaries, in their day to day core functioning. It covers a wide range of issues, such as planning, revenue generation, supervision of schemes and local institutions, Gram Panchayat and Gram Sabha meetings, account keeping, social audit, voluntary disclosure and many others. The book is meant to help Gram Panchayat elected representatives and functionaries understand their work, and do it effectively.

It is expected that States will modify and adapt the framework and elements of this prototype manual as per their own context and requirement, and make it available in all Gram Panchayats in their language. I offer the States this Ministry's support for this.

Let us make a pledge to build prosperous India through empowered Panchayats.



Nitin Gadkari

Minister of Panchayati Raj
Government of India

Note for States on

Use of Prototype Manual

Gram Panchayats (GPs) are key local government institutions, near and accessible to the local citizens, promoting economic development and social justice in their areas. However, it is often argued that GPs do not function optimally. It is necessary to improve their functioning, for which, Elected Representatives (ERs) and other stakeholders of GPs need to be made well conversant with the powers and functions of GPs, processes to be followed for ensuring democratic decision-making, participatory planning and effective implementation of schemes for local development, managing public funds with prudence, day to day office management and processes such as social audit for accountability to the people.

The Prototype Manual for GP Governance has been prepared in this context. It is expected that this model manual will serve as a guiding resource manual for the ERs and functionaries of GPs in performing their role. It is envisaged that a manual of this kind will be available in all the GPs of the country, so that as new ERs join, they can refer to it and when any ER or functionary has a doubt, it serves as a useful guide.

Various State Panchayati Raj Departments, State Institutes of Rural Development (SIRDs), experts working with Panchayats, resource agencies and Non-Governmental Organizations have been consulted in the process of developing this manual. However, the very idea of developing a pan-India manual on GP governance encompasses several challenges. Devolution of functions, resources and other powers transferred to GPs vary significantly across the States. States have their own Panchayat Acts and Rules that govern the basic processes to be followed by the GPs. GP Staff strength, capacities of ERs are also different across States. This Prototype Manual takes examples from different States in different areas. This means that while the rules regarding taking meetings may be based on one State, account processes may be based on another. This has been done to suggest a clear structure and the type of issues and details that need to be part of the manual.

The manual should not be sent to Gram Panchayats as it is. It is expected that each State will modify this prototype manual, adapting its ideas and elements as per its context and requirement, and of course in the appropriate language. While the conceptual information may be used as given in this manual, state specific provisions may be changed as per existing Acts, Rules and government orders of the state concerned. Only then the manual will become genuinely useful.

It is also suggested that along with this manual, as modified in the State context, a collection of important Government Orders (GOs) and other relevant information be made available to each GP by the concerned State.

Note for Gram Panchayats

As per our Constitution, GPs are local self-governments, working towards economic development and ensuring social justice in their area. GPs provide a gamut of services, such as drinking water, sanitation facilities, street lights, birth and death registration, maintaining overall cleanliness of the area etc. They monitor local institutions such as Schools, Health Sub-Centres and Anganwadi Centres. They can improve livelihoods of people by helping farmers adopt good agricultural practices, promoting animal husbandry etc. Many Centrally Sponsored Schemes are also implemented by GPs.

For GPs to play the role of local government effectively, ER and GP functionaries have to carry out various functions or activities. These functions include, planning and budgeting, management of office and accounts, implementation and supervision of projects, supervision of public institutions and line department functionaries, getting accounts audited, holding of Gram Sabhas and redressal of people's grievances etc. Only by carrying out these activities well, GPs can make plans for local socio-economic development and address needs of local citizens.

This manual is meant to assist elected GP members and functionaries in performing their various functions and managing the GP in an organised manner so that it becomes the democratic and effective institution envisaged in the Constitution.

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Chapter 1

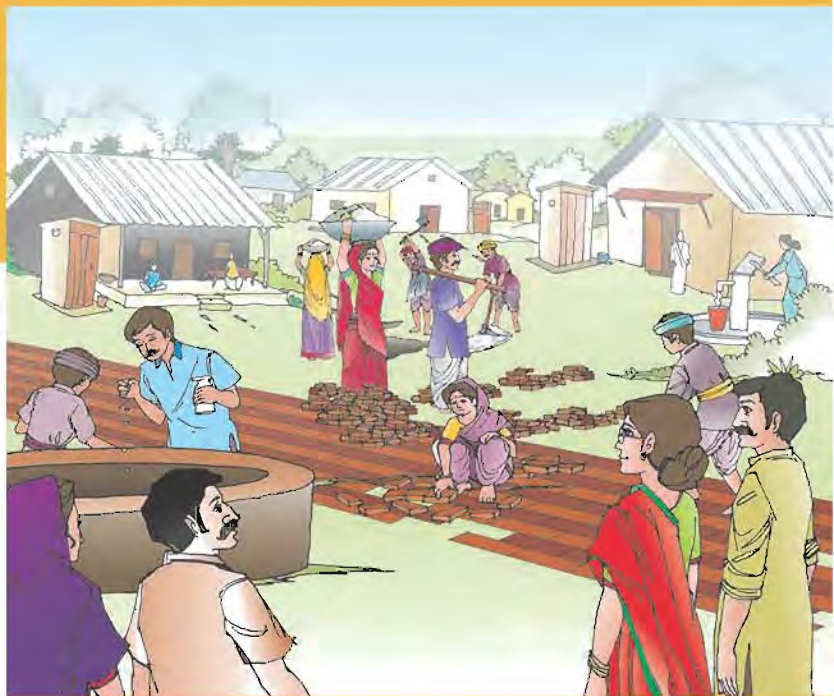
Introduction

1.1 Importance of Gram Panchayat

Gram Panchayats (GPs) are democratically elected local governments and have an important role in shaping local socio-economic development and addressing the diverse social needs of the rural community. The Father of the Nation, Mahatma Gandhi envisaged Panchayats as village republics. In his words:

“My idea of village Swaraj is that it is a complete republic, independent of its neighbours for its own vital wants and yet interdependent for many others in which dependence is necessary”

The idea of Panchayati Raj in India is based on community participation and collective decision-making or, in other words, self-governance at the local level. GPs as local governments have a critical role in ensuring the participation and inclusion of the poor, the marginalized and vulnerable groups in decision-making. As local people know their area, resources and problems the best, GPs can plan for local economic development and address problems of their area using such local knowledge and resources. Several rural development and social justice programmes are also implemented by GPs. In addition, GPs provide civic services such as



drinking water, sanitation, roads, street lights etc. As a result, the functioning of the GP has direct impact on lives of millions of rural people. Hence, the role of the GP is critical for overall inclusive development as well as for deepening democracy through participatory governance.

1.2 Panchayats in the Constitution

Part IX (Article 243) of the Indian Constitution, an outcome of 73rd Constitutional Amendment, mandates Panchayati Raj Institutions (PRIs) at the village, intermediate and district level to function as institutions of local self-government. Along with many other important provisions, it mandates regular elections of PRIs every five years and reservations for Scheduled Castes (SCs), Scheduled



Tribes (STs) and women in seats and offices of Chairpersons at all three levels of Panchayats.

The Indian Constitution defines Panchayat as an institution of self-government and the Gram Sabha as an assembly of all the registered voters of that GP area. The Constitution envisages that Panchayats will plan and implement schemes for socio-economic development and social justice. The Constitution, in the Eleventh Schedule, also lists 29 subjects which may be devolved by the States to Panchayats (see Annexure-1).

1.3 State Laws and Rules about Panchayats

Within the broad constitutional framework, States have enacted laws and notified rules that define the structure of Panchayats, their functions and processes of functioning such as GP meetings, Gram Sabhas, planning and budgeting, revenue generation etc. The State Governments have framed their respective conformity Acts, framed Rules and issued Government Orders (GOs) to enable PRIs to function effectively.

For example, important Acts, Rules and GOs for Panchayats in West Bengal are as follows:

| Sl.No. | Name of Act/ Rule/ GO | Subjects covered by Act/ Rule/ GO |
|--------|--|--|
| 1 | West Bengal Panchayat Act, 1973 | Structure, functions and all related issues on functioning of three tiers of PRIs in West Bengal |
| 2 | West Bengal Panchayat (Amendment) Act, 2012 | Reservation of seats in 3 tiers of Panchayat |
| 3 | West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004 and subsequent amendment done in 2006 (No. 4163/PN/O/I/3R-7/04 dated the 9th August, 2006) | <ul style="list-style-type: none"> ● GP administration ● Meetings of GP ● Reporting and planning for the works of GP ● Regulation of construction related work ● Powers, responsibilities and duties of GP President (Pradhan) and Vice President (Up-Pradhan) ● Engagement process of GP employees and conditions of services and their duties ● Imposition of taxes and fees by GP ● Standing Committees and Village Development Committee |
| 4 | The West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007 No. 4396/ PN/O/I/3R-5/04 dated 27 th September, 2007 and amendment No.832/PN/O/1/3R-5/04 (Pt-IV) dated 5th April, 2010 | <ul style="list-style-type: none"> ● Procedure for maintenance of accounts ● Operation of GP fund ● Procedure for receipt and payment ● Procedure for collection of revenue ● Procedure for purchase, lease and sale of movable and immovable properties ● Payment of honorarium, salary and allowance ● Procedure for execution of works ● Half-yearly and annual reports and accounts ● Audit ● Tax collector ● Prescribed format for various processes |
| 5 | Activity Mapping No. 6102/PN/O/V/4P-1/05 dated 07. 11. 2005 3969/PN/O/1/4P-1/05 dated 25.07.2006 | Assignment of responsibilities of three tier Panchayati Raj Institutions and Activity Mapping Devolution of functions to PRIs by P&RD Department |
| 6 | Annual Plan of PRIs No.2806(36)-RD/O/DPF/1E-1/2008 dated 28.04.2010 | Integrated Plan preparation for all tiers of PRIs |
| 7 | Perspective Planning 353(18)/SS/RD/O/DPF/1E-1/2008 dated 31.10.2013 | Preparation of Perspective Plan by GP, PS and ZP |

All the above Acts, Rules and Gos/circulars should be available in the GP office and should be discussed among all the ERs and GP functionaries. If these are not available in the GP office, the GP President and Secretary should request higher authorities (Block or District Panchayati Raj Officer/ Block Development Officer) to provide the GP with these Acts, Rules and GOs. Some of these may also be downloaded from the official website of the Department of Panchayati Raj and printed. If there are doubts, these should be clarified from the Block Development Office or during training programmes organised for GPs.

1.4 Need for Effective Management of Gram Panchayats

As stated above, the Indian Constitution has mandated Panchayats to plan and implement schemes for economic development and social justice. The GP has a role to play in almost every aspect of rural life - from ensuring 100 days' work under MGNREGA and livelihood generation, pension schemes for the old, widows and persons with disability, to providing basic civic services like drinking water, sanitation, health, education, connectivity, etc.

The GP will be effective only if it is aware of people's needs, functions in a democratic manner, undertakes participatory and inclusive planning, executes schemes and projects effectively and remains accountable to the people. In contrast, if the own



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functioning of the GP is unplanned, if decisions are not taken democratically, plans are prepared casually, accounts are maintained badly, the GP will not be able to perform its role. Therefore, it is the duty of all the elected members and the functionaries of the GP to ensure that the GP functions well and achieves its goals. Improving the functioning of the GP is a topic that should be discussed often within the GP.

Checklist

- Do we have all the important Acts, Rules and GOs in the GP office?
- Have we discussed the important Acts, Rules and GOs in the GP meeting?
- Do we discuss the functioning of the GP regularly and take action to improve it?

How to Begin Work

The first day, week or month as a GP President (Sarpanch) or Member (Panch) can be challenging as ERs and functionaries may be new to this work environment and expectations from them may be high. To begin with, newly elected GP Presidents and Members will have to quickly acquaint themselves with the key functional areas and build rapport with other ERs, functionaries of the GP and line department officials. It is suggested that the newly elected GP President and Members undertake following activities in the first week:

2.1 Introductory Interactions

Immediately after taking oath of office, the newly elected GP President and Members must visit the office of GP, and meet the GP Secretary and other employees to know about their responsibilities. In consultation with the GP Secretary and other GP Members, the GP President (Sarpanch) may also fix the first GP meeting and issue a notice. All GP Members must also collect important phone numbers such as those of Secretary, line department officials in the GP area, Block Development Officer (BDO), Block and District level Panchayati Raj Officer.



2.2 Take a Round of the GP Area

To acquaint herself/ himself of the major issues and concerns of the people in the GP area, the GP President and other Members must visit all the villages and habitations in the GP area, and interact with people during the first week after taking oath. This will give them an idea of the most pressing issues in the villages, and people will also come to know them. The GP members must make sure that they visit the areas where the poorest people live, and interact with all the groups in the locality: women, SCs, STs, adolescents, children, old people etc.

2.3 Take Stock of GP Activities

In the first week, it is advisable for the GP President and other representatives to take stock of the progress of on-going works, progress on the annual action plan, availability of funds etc. of the GP in discussion with the Secretary. It is also important to learn from the Secretary about any urgent decision or

communication to be made.

2.4 Learn Key Provisions of the State PR Act and Rules and Important GOs

It is also desirable that the GP President and other ERs collect a copy of the State Panchayati Raj Act, Rules and important GOs from the Secretary of the GP. Provisions for processes such as holding GP meetings, formation of Standing Committees, holding Gram Sabha meetings and guidelines of major programmes such as MGNREGA should also be discussed with the GP employees. It is desirable that newly elected representatives visit the website of the Ministry of Panchayati Raj (www.panchayat.gov.in) and also the official website of the Department of Panchayati Raj in their State.

2.5 Visit GP Level Institutions

In the first week itself, the GP President and Members may also visit important service delivery institutions in the GP area such as Primary School, Health Sub-Centre, Anganwadi Centre and Public Distribution System (PDS) shop. They should also interact with functionaries and persons served by these institutions and discuss the achievements, failures and challenges faced by these institutions.

2.6 Interact with ex- Presidents (ex-Sarpanches) and other elected representative

Meeting ex-Presidents and Members can also be useful. It helps to know about their achievements, challenges that they have faced and how they have overcome those challenges. It is also important to know their views on what needs to be done in the GP on priority basis.



2.7 Interact with the Block Development Officer/ Block Panchayati Raj Officer

Having acquainted herself/himself with the current status, major issues and major challenges of the GP and the people therein, the newly elected GP President and other elected representatives should also visit the BDO. In the discussion with the BDO, ERs should learn about the programmes and priorities of the Block and District administration. They should also express their vision for the development of GP. It is advisable that they invite the BDO to visit the GP.

2.8 Attend Training Programmes

As soon as a training programme is organized for the newly elected representatives, all ERs must ensure that they attend it. Such training programmes can be really useful in getting the right information, and also be an opportunity for meeting other ERs. Much can be learned from mutual interaction as well as interaction with trainers.

Checklist

- Do we know other ERs and functionaries of GP and can we contact them quickly?
- Do we know important line department officials and the BDO and can we contact them quickly?
- Do the people of the GP know us and how to contact us?
- Do we know the major issues in the GP?
- Have we collected copies of key Acts, Rules and GOs?
- Have we all attended the training programme organized?

Structure of Gram Panchayat

3.1 Composition of Gram Panchayat

The GP is a local government elected by the voters of the villages in its jurisdiction. The GP consists of elected members-GP President, (Sarpanch/ Mukhia/ Pradhan), Ward Members (Panch) and GP officials such as Secretary, Accountant etc. The GP is accountable to the Gram Sabha, which is an assembly of all the registered voters of that GP. In addition, various departmental functionaries and Community Based Bodies (CBBs) set up by different departments also perform important functions for the GP.

3.2 Panchayat Committee, Sarpanch and Up-Sarpanch

All the ERs of the GP together form the Panchayat Committee. The Panchayat Committee is responsible for taking decisions, such as approving plans and budgets, reviewing progress etc. It is also responsible for ensuring democratic decision-making through the involvement of local citizens.

The GP President is the chairperson of the Panchayat Committee, and performs his/her duties as per the decisions of the Panchayat



Committee. The GP President is the executive head of the GP. GP President presides over and conducts meetings of the GP. She/he is also the administrative head of the GP. The GP Vice-President (Up-Sarpanch) performs all the functions of the GP President in his/her absence. The duties of the GP President and the GP Vice-President are provided at Annexure- 2.

3.3 Standing Committees

3.3.1 Functions of Standing Committees

All the ER of the GP, with the help of GP functionaries, collectively deal with various aspects of local development such as public health, livelihood generation, education, provision of drinking water, sanitation etc. To ensure adequate attention to this range of subjects dealt by the GP, State Panchayati Raj Acts and Rules provide for the formation of Standing Committees on different subjects. This enables

the GP to provide more focussed attention to each subject area, and it also develops leadership and administrative skills of Ward Members. Different Standing Committees are headed by different GP Members.

The Rajasthan Panchayati Raj Act, 1994, has prescribed formation of five mandatory Standing Committees, and the GP may constitute a sixth Standing Committee for any other subject. The role of Standing Committees as mentioned under Rajasthan Panchayati Raj Act, 1994 is given below.

| Name of the Standing Committee | Assigned Key Functions |
|---|--|
| Administration and Establishment Standing Committee | <ul style="list-style-type: none"> • Administrative action related to sale and transfer of residential plots. • Resolution of land boundary disputes. • Removal of encroachment on public land like grazing land. • Issue of land title (patta) for old buildings. • Monitor functioning of line department functionaries devolved to GPs. • Recommend disciplinary action against deviant functionaries. |
| Finance and Taxation Standing Committee | <ul style="list-style-type: none"> • Mobilise financial resources for various development works of public interest. • Issue administrative and financial sanction to use up to Rs.2 lakh from own fund of the GP. • Sanction up to Rs.300 for the transport expenses for institutional delivery. • Impose and collect taxes, penalties and fines. |
| Productivity Standing Committee | <ul style="list-style-type: none"> • Take up activities like training of farmers for improved agriculture practices. • Grant scholarships to girl students studying agriculture. • Organise exposure visit of the farmers to other states to learn innovative farming practices. • Organise exhibition of agricultural implements and farming practices. • Distribute improved seeds, etc. • Promote dairy, fishery and other allied activities. |
| Education Standing Committee | <ul style="list-style-type: none"> • Ensure universal enrolment. • Help distribute free text books for students up to XII standard. • Monitor attendance of teachers, distribution of scholarship to SC/ST students, quality of Mid-Day Meal, facilities in school etc. |
| Social Protection and Social Justice Standing Committee | <ul style="list-style-type: none"> • Provide support for effective implementation of programmes related to public health and child development like immunisation, institutional delivery and supplementary nutrition in Anganwadis for children, adolescent girls and pregnant and lactating mothers. |

| Name of the Standing Committee | Assigned Key Functions |
|--|---|
| | <ul style="list-style-type: none"> Recommend social assistance like pensions and scholarships for the old, widows and persons with disability. Promote widow re-marriage and inter-caste marriage. Organise de-addiction camps. |
| One Optional Standing Committee (Most GPs have formed Standing Committee on Rural Development) | <ul style="list-style-type: none"> Facilitate effective implementation of programmes of rural development like MGNREGA, National Rural Livelihood Mission, Indira Awas Yojana, Nirmal Bharat Abhiyan, Aam Admi Bima Yojana, etc. |

3.3.2 Structure of Standing Committees

The Standing Committees are formed by the GP by election among the ERs. For example, in West Bengal,

- Standing Committees are to be formed within three months of the first meeting of the GP. A formal meeting of the GP should be convened and Standing Committee Members should be elected by the GP ERs.
- Members of each Standing Committee elect one Chairperson from among themselves within one week of formation of Standing Committee.
- Members of the Finance and Planning Standing Committee are the GP President (Sarpanch), GP Vice-President (Up-Sarpanch) and Chairpersons of other 4 Standing Committees. The leader of the opposition party of the GP must also be a member of this Standing Committee.
- The Chairperson of the Women, Child Development and Social Welfare Standing Committee must be a woman. Half of its total members should also be women [excluding GP President (Sarpanch) and GP Vice-President (Up-Sarpanch)].

- GP employees and selected government employees (ICDS Supervisor, Health Supervisor, Revenue inspector etc.) should also be part of different Standing Committees as ex-officio members.
- Officials of concerned line departments may also be part of Standing Committees as invitee members (e.g. ANM of Health Sub-centre, Fisheries Extension Officer etc.).

3.4 Gram Sabhas, Ward Sabhas and Mahila Sabhas

Gram Sabha is the general assembly or village Parliament of the GP, and consists of all the voters registered in the GP area. The GP is accountable to the Gram Sabha. The Gram Sabha should be consulted on all major issues and regularly informed of the activities of the GP. The GP President convenes the Gram Sabha meeting and also chairs it.

Rajasthan has provision for Ward Sabhas in addition to the Gram Sabha. The 'Ward Sabha' consists of all the registered voters in the ward. The Ward Sabha deliberates on issues related to the ward. In Odisha it is called 'Palli Sabha' while in West Bengal it is called 'Gram Sansad'.

Maharashtra has provision for Mahila Sabha. The registered women voters are members of the

Mahila Sabha, which meets before the Gram Sabha and makes recommendations especially important for women.

The GP needs to ensure that the various people's assemblies are aware of their role vis a vis the GP. We will discuss more about the Gram Sabha, Ward Sabha and Mahila Sabha in a separate section of this manual.

3.5 Employees of Gram Panchayat

GP employees, who work only for the GP, and are totally accountable to it, are responsible for assisting the GP in basic management and delivery of services. In Karnataka, a GP has following employees:

| No. | Designation of Employee | Key Duties |
|--------------------------|-------------------------------------|--|
| Regular Staff | | |
| 1 | Panchayat Development Officer (PDO) | <ul style="list-style-type: none"> • Submit monthly accounts to the GP • Furnish returns, statement of accounts and such other information as called for, by the government or the auditor • Inspect or cause to be inspected the accounts of institutions under the control of the Gram Panchayat • Keep records of the GP, Standing Committees, other committees, Gram Sabha and Ward Sabha • Co-ordinate the preparation of the annual plan and five year plan • Disburse GP fund and plan fund |
| 2 | Secretary | Assist PDO in general administration |
| 3 | Accounts Assistant | Assist PDO in accounts related work |
| Contractual Staff | | |
| 4 | Bill Collector | Tax collection |
| 5 | Pump Operator | Operation of water pump |
| 6 | Computer Operator | Data entry |
| 7 | Peon | Assistance in office work |

3.6 Departmental Functionaries

The GP also supervises functionaries of departments/subjects devolved to it. For example, in Rajasthan, five Departments i.e.-Health, Elementary Education, Women & Child

Development, Agriculture and Social Justice have been devolved to Panchayats. Thus, the GP has to regularly monitor and supervise the functions and functionaries of these departments working at the GP level as listed in the table below:

| No. | Designation of Devolved Functionaries | Key Functions |
|-----|---------------------------------------|--|
| 1 | Auxiliary Nurse Midwife (ANM) | Immunisation of children and pregnant mothers, Ante- natal and post-natal services to mothers, ensuring institutional delivery, control of seasonal diseases, ensuring availability of essential medicines in health sub-centre, promotion of family planning, supervision of ASHA, assistance in health check-up of children & mothers at AWCs on Maternal & Child Health and Nutrition (MCHN) day observed every month. |
| 2 | School Teacher | Ensuring enrolment and retention of students, quality- teaching, ensuring quality and regularity of mid-day-meal. |
| 3 | Anganwadi Worker | Registration of 0-3 and 3-6 years children, adolescent girls, pregnant and lactating women and providing them supplementary nutrition and nutritional supplements, pre-school education of 3-6 years children, organising MCHN day for health check-up, growth monitoring and immunization, referral of children suffering from malnutrition and nutrition and health education for women and adolescent girls. |
| 4 | Agricultural Supervisor | Guiding farmers for control of diseases in crops, ensuring quality of pesticides, fertilizers, seeds and subsidies, organising farm-demonstrations for improved agricultural practices, distribute free seeds & saplings to eligible farmers, enable sanction of grants for drip irrigation, agricultural implements, provide extension training to women and men farmers and organize exposure visits of farmers to other Districts/States etc. |
| 5 | Rozgar Sahayak (MGNREGS) | Registration of households seeking wage employment under the scheme, registration of job applications received, issue of job cards, allocation of work site, processing of payment based on work done, pro-active disclosure related to MGNREGS, providing information for social audit. |

3.7 Community Based Bodies of Line Departments

There are also Community Based Bodies which have been set up by various line departments for the

effective delivery of services. The GP should support and coordinate with such bodies so that they effectively carry out the functions assigned to them. The following are a few examples of such bodies in Rajasthan:

| No. | Community based body/ Committee | Purpose | Department | Relationship with GP |
|-----|--|---|-------------------|--|
| 1 | SHGs under NRLM | Livelihood and income generation activities for members. | Rural Development | SHGs are independent associations. GP can support and monitor livelihood activities of SHGs SHGs may help GP in community mobilisation. |
| 2 | Watershed Committee | Undertake watershed management including construction of water conservation structures such as farm ponds on private lands. | Rural Development | Sarpanch is the Member of Watershed Committee and a signatory of the Committee's accounts. |
| 3 | School Management Committee | Procurement of materials for school; community mobilisation; monitoring attendance of teachers and students | Education | Sarpanch and all Ward Panches are members of General Body of SMC. SMC helps the GP identify requirements of the school. SMC also helps the GP monitor construction works and functioning of the school. |
| 4 | Village Water, Health, Sanitation and Nutrition Committee (VWHSNC) | Proper use of untied fund to promote preventive health. Monitoring of health services and functionaries. Recommend user fees for drinking water; awareness and community mobilisation | Health | GP President (Sarpanch) and Ward Members are also members of VWHSNC. VWHSNC helps the GP maintain village health register and monitor Health Sub-Centre and ASHA. |

| No. | Community based body/ Committee | Purpose | Department | Relationship with GP |
|-----|--|---|---------------------------|---|
| 5 | SHGs promoted under ICDS | Procurement and supply of ingredients for preparing nutritional supplements. Distribution of nutritional supplements. Community mobilisation. | Women & Child Development | SHGs help GP conduct Village Health and Nutrition Day. VWHSNC monitors SHGs activities |
| 6 | Vigilance and Monitoring Committee (VMC) | To oversee the work done and payments made under MGNREGA | Rural Development | Gram Sabha elects Members of VMC GP must respect the autonomy of the VMC and redress the issues raised by VMC. |

Checklist

- Have the Standing Committees in our GP been formed? Do we need more Standing Committees?
- Are the Standing Committees, Gram Sabhas and GP functionaries aware of their role?
- Are the departmental functionaries and committees formed under various schemes at GP level aware of their role?

Functions of Gram Panchayat

4.1 Functions of Gram Panchayat

GPs work for the holistic development of villages in their jurisdiction. As mentioned earlier, the Constitution of India envisages that Panchayats will plan and implement schemes for economic development and social justice. The Constitution also lists 29 subjects in the 11th Schedule (Annexure-1). The Constitution leaves it for the States to decide the activities and sub-activities to be assigned to GPs under each broad subject area.

The Kerala Panchayati Raj Act 1994 provides the functions of the GP in the Third Schedule [Sub-section (1) of section 166]. ERs and GP employees should discuss about these functions in detail among themselves. The extent to which the GP is actually performing these functions, along with the requirement of performing other need based functions should also be reviewed from time to time.

The important functions of the GP are given below:

4.2 Mandatory Functions (Civic Functions and Regulatory Functions)

Provision, operation and maintenance of civic services have traditionally been the key functions of local governments. Effective delivery of civic services improves the quality of life of villagers through ensured safe drinking water, sanitation,



health care, roads and streetlight etc. The GP as a local government also has to carry out regulatory functions, so that citizens can avail their rights and do not encroach upon the rights of fellow citizens. In Kerala, the civic and regulatory functions of the GP are as follows:

1. Regulating building construction.
2. Protection of public lands against encroachment.
3. Maintenance of traditional drinking water sources.
4. Preservation of ponds and other water tanks.
5. Maintenance of waterways and canals under the control of Village Panchayats.
6. Collection and disposal of solid waste and regulation of liquid waste disposal.

7. Storm water drainage.
8. Maintenance of environmental hygiene.
9. Management of public markets.
10. Vector Control.
11. Regulation of slaughtering of animals and sale of meat, fish and other easily perishable food stuffs etc.
12. Control of eating places.
13. Prevention of food adulteration.
14. Protection of roads and other public properties.
15. Street lighting and its maintenance.
16. Adopt immunisation programmes.
17. Effective implementation of National and State level strategies and programmes for prevention and control of diseases.
18. Establishment and maintenance of burial and burning grounds.
19. Issue of licenses to dangerous and offensive trades.
20. Registration of births and deaths.
21. Providing bathing and washing ghats.
22. Provision for ferries.
23. Provision for parking spaces for vehicles.
24. Construction of waiting sheds for travellers.
25. Provision for toilet facilities and bathing ghats at public places.
26. Regulate the conduct of fairs and festivals.
27. Issue licence to domestic dogs and to control stray dogs.

4.3 General Functions

In addition to civic and regulatory functions, GPs also carry out general functions such as mobilising villagers to participate in the Gram Sabha for planning, monitoring and fighting social evils. In Kerala, the General Functions are:

1. Collect and update essential statistics.
2. Organise voluntary workers and make them participate in collective activities.
3. Organise campaigns for thrift.
4. Build awareness against social evils like drinking, consumption of narcotics, dowry, abuse of women and children etc..
5. Ensure maximum people's participation at all stages of development.
6. Organise relief activities during natural calamities.
7. Inculcate environmental awareness and motivate local action for environmental up-gradation.
8. Promote the co-operative sector.
9. Enhance communal harmony.
10. Mobilise local resources in cash or in kind, including free surrender of land for development purposes.
11. Campaign on legal awareness among weaker sections.
12. Campaign against economic offences.
13. Organise neighbourhood groups and self-help groups focusing on the poor.
14. Build awareness on civic duties.

4.4 Development (Sector specific) Functions

Development functions of the GP are important

for improving the standard of living of villagers and ensuring development of infrastructure in the GP area. In Kerala, GPs carry out the following development functions:

| Sector | Key Functions assigned by the State |
|---|---|
| Agriculture | <ul style="list-style-type: none"> Optimum and sustainable utilisation of land. Promote regeneration of wastelands and marginal lands to make it cultivable. Soil protection. Development of nurseries. Encourage horticulture and vegetable cultivation. Development of pasture land. Seed protection, etc. |
| Water Supply | <ul style="list-style-type: none"> Setting up and maintenance of water supply schemes in the GP. |
| Education | <ul style="list-style-type: none"> Management of government pre-primary and primary schools Implementation of literacy programmes. Management and promotion of reading rooms and libraries. |
| Public Health and Sanitation | <ul style="list-style-type: none"> Ensure effective functioning of PHC and Sub-Centres. Management of Maternity and Child Welfare Centres. Ensure immunisation and other preventive measures. Promote implementation of family welfare programme. Implementation of sanitation programmes. |
| Housing | <ul style="list-style-type: none"> Identification and provision of land and house for homeless. Implementation of rural housing programmes. |
| Social Welfare | <ul style="list-style-type: none"> Management of Anganwadis. Sanctioning and distribution of pension to destitute, widows, persons with disability and agricultural labourers. Implementation of Group Insurance Scheme for the poor. |
| Poverty Alleviation | <ul style="list-style-type: none"> Identification of the poor households. Implementation of self-employment and Group Employment Schemes for the poor especially for women. |
| Scheduled Caste-Scheduled Tribe Development | <ul style="list-style-type: none"> Running of nursery schools for Scheduled Caste-Scheduled Tribes. Provision of basic facilities in Scheduled Caste-Scheduled Tribe colonies. Provide assistance to Scheduled Caste-Scheduled Tribe students. |
| Public Works | <ul style="list-style-type: none"> Construction and maintenance of village roads. Construction of buildings for institutions including those transferred from the government. |

| Sector | Key Functions assigned by the State |
|------------------------------------|---|
| Public Distri. System | <ul style="list-style-type: none"> ☛ Examining the complaints against the Public Distribution System and find out remedial measures. ☛ General supervision of Ration Shops. |
| Animal Husbandry and Dairy farming | <ul style="list-style-type: none"> ☛ Cattle development programmes. ☛ Dairy development. ☛ Development of poultry, bee keeping, piggery, goat rearing etc. ☛ Running of veterinary sub-centres. ☛ Preventive health programmes for animals. |
| Minor Irrigation | <ul style="list-style-type: none"> ☛ Maintenance and implementation of all minor irrigation projects within the GP. ☛ Implementation and maintenance of all micro irrigation projects. ☛ Water conservation. |
| Fisheries | <ul style="list-style-type: none"> ☛ Pisci-culture in ponds, in fresh water and brackish water mari-culture. ☛ Fish seed production and distribution of off-springs. ☛ Provide assistance for fish marketing. ☛ Provide minimum basic facilities to fishermen families. ☛ Implementation of fishermen welfare schemes. |
| Social Forestry | <ul style="list-style-type: none"> ☛ Growing trees for cattle feed, fire wood. ☛ Organise campaigns for planting of trees. ☛ Afforestation of waste land. |
| Small scale Industries | <ul style="list-style-type: none"> ☛ Promotion of cottage-industries. ☛ Promotion of handicrafts. ☛ Promotion of traditional and mini industries. |
| Electricity and Energy | <ul style="list-style-type: none"> ☛ Installation and maintenance of streetlights. ☛ Promotion of bio-gas and alternate sources of energy. |
| Sports and Cultural Affairs | <ul style="list-style-type: none"> ☛ Development of playgrounds. ☛ Establishment of cultural centres. |
| Relief in Natural calamities | <ul style="list-style-type: none"> ☛ Maintenance of relief centres. ☛ Conduct relief works during natural calamity. |
| Co-operation | <ul style="list-style-type: none"> ☛ Organise co-operative societies. ☛ Strengthening of the existing co-operative institutions. |

Beyond the above functions, the GP may take initiatives based on local needs for ensuring

economic development and social justice and better delivery of citizen-friendly services.

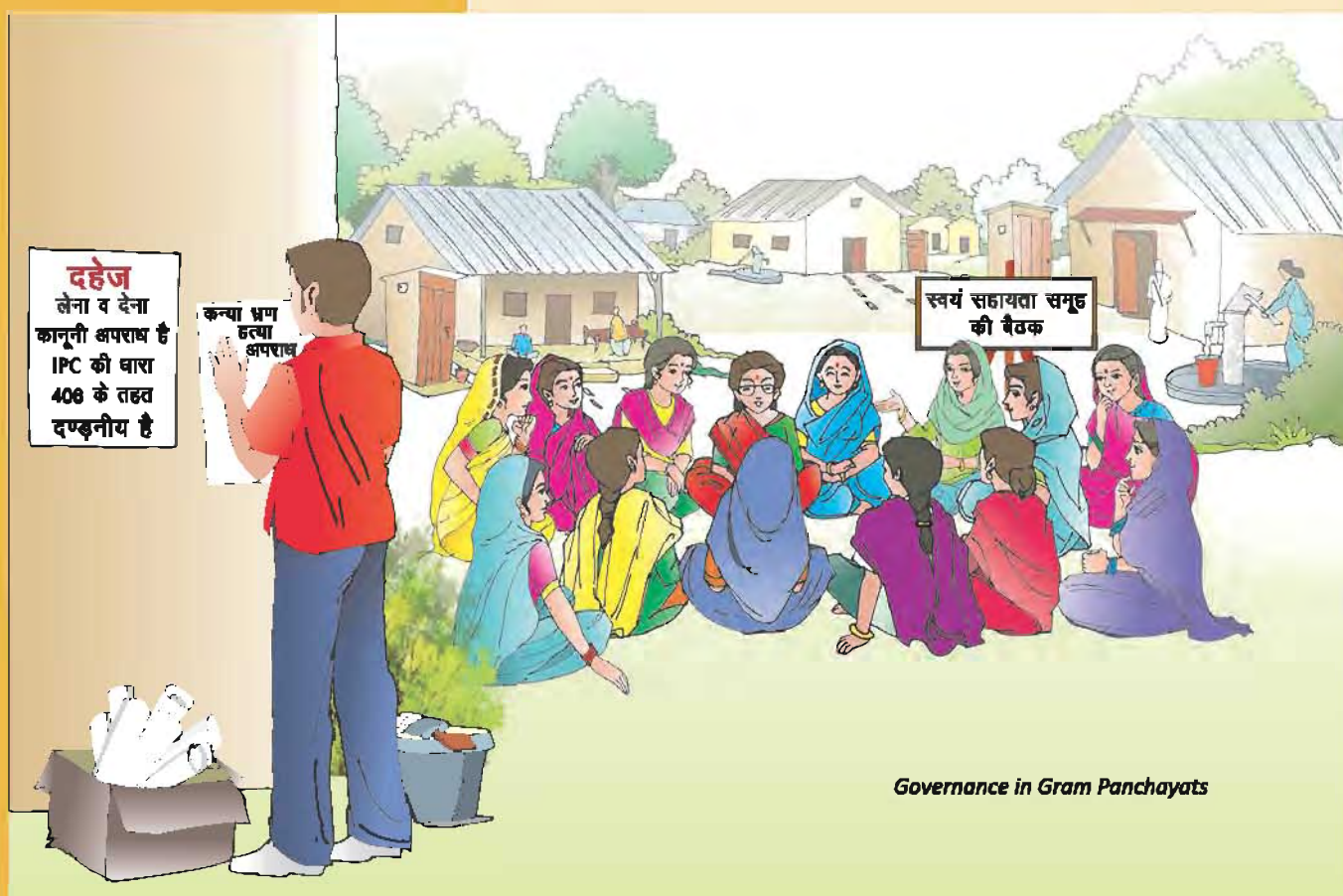
4.5 Important Government Orders

In Odisha the following are the key Government Orders related to the functions of Panchayats:

| Sl. No. | Name/No. of G.O. | Subjects covered by G.O. |
|---------|--|--|
| 1 | No.I-PS-2/2003_6886/PS dated 04/07/2003 | Devolution of powers to Panchayati Raj Institutions (PRIs) by 11 Departments |
| 2 | I-PS-1/05(Pt.ii) 8430(8)/PR dated 24.10.2005 | Activity Mapping and devolution of powers to PRIs |

Checklist

- What are the functions of the GP under the State Act and Government Orders?
- Do all the ERs and functionaries of the GP know the GP's functions?
- How many of the functions does the Panchayat actually perform?
- What can we do to undertake the duties that we do not perform?



Meetings of Gram Panchayat and Standing Committees

5.1 Purpose of Gram Panchayat Meetings

Meetings of the GP and its Standing Committees are important for decision-making. These meetings have to be conducted in a participatory and democratic manner, so that the views of all the members are heard and collective decisions are made in the interest of poor and vulnerable groups. Key decisions should be taken only after discussions in the GP meeting, where all the ERs have the opportunity to remain present.

The topics that may be discussed in GP meetings are:

- Needs of different wards and people of the Panchayat regarding drinking water, sanitation, housing, livelihoods, health and education etc.
- Strategies to meet the needs of local people and solve their problems.
- Approval of GP Annual Plan and Budget.
- Ways to raise the income/resources of GP.
- Concurrent review of Annual Plan and Budget of the GP and its implementation.
- Monthly income-expenditure reports.
- Progress of ongoing schemes.
- The functioning of the village institutions such as schools, Anganwadis, Health centres, Public



Distribution System (PDS) shops etc.

- Approval of new works/schemes.
- Issues raised or resolutions passed in the meeting of Gram Sabha.
- Complaints and grievances of Gram Sabha members.
- Compliance of inspection and audit reports.
- Issues raised by Standing Committees.
- Any other important issues.

All of the above issues cannot be discussed in each meeting. But over the year, all these issues should be discussed in some meeting or the other, and actions to be taken should also be identified.

5.2 Conducting Gram Panchayat Meetings

As most important decisions of the GP are taken in GP meetings, it is important to conduct these meetings well, following prescribed rules. All ERs should attend GP meetings. The GP President or, in his/her absence, the GP Vice-President chairs the meeting. GP employees assist the GP President (Sarpanch) in organizing and conducting the meeting. The GP Secretary has an important role to play in making the agenda, serving the notice, recording minutes etc.

Every GP member must be informed about the meeting in advance. Nobody other than GP President, GP members and formally invited officials should be allowed to attend the meetings of the Gram Panchayat. All ERs including women, persons with disability, SC and ST members, should be encouraged to speak, and their opinions should be considered by the GP. No member should be allowed to behave in a disrespectful manner towards any other member. Various officials that work with the GP may also be invited to the meeting and may be consulted as per need. Generally,

attempts should be made to come to a consensus by trying to see each other's point of view. However, if this is not possible, decisions may be taken by a majority vote. Meetings of GPs must be photographed, as this becomes documentary evidence that the meeting was held in the presence of GP members. These meetings may also be video-recorded, if possible.

The following procedures are followed in West Bengal for GP meetings:

5.2.1 Frequency

- GP meeting should be held at least once in every month in the office of the GP.
- Emergency meetings can also be called, if required.
- Date, time and venue is to be decided by GP President. The Secretary should write it in the Agenda Book and the GP President should countersign.
- GP President should convene a special meeting if at least one third of the existing ERs (and minimum of three) demand in writing for a GP meeting.



5.2.2 Notice

- ✓ At least seven days' written notice should be given (3 days in case of special meeting)
- ✓ The GP Secretary should sign the notice.
- ✓ The written notice and agenda must be served to each ER and invitee who should acknowledge the receipt of the notice by signing or thumb impression.
- ✓ The notice can be displayed on the GP office notice board also.

A sample format for giving notice for GP meetings is given in Annexure-3.

5.2.3 Agenda

The agenda of the meeting may include:

- Follow-up actions on resolutions of the previous meeting.
- Plan and Budget, if these are to be approved (This should be a single agenda meeting).
- Review of physical and financial progress of on-going schemes.
- Monthly income-expenditure report.
- Discussion on compliance of inspection and audit reports.
- Issues raised by Standing Committees.
- Any other relevant issue.

5.2.4 Quorum

- ✓ One-third of the total number of existing ERs (and minimum of three) form a quorum which is necessary for a meeting to be held.
- ✓ The meeting should be adjourned if the quorum is not formed within one hour from the stipulated time of the start of the meeting. The matter should be noted in the Attendance Register and Minute Book by the Secretary and signed by the President.

- ✓ In case of an adjourned meeting, the next meeting should be held with 7 days' notice.

5.2.5 Recording of Attendance and Minutes

- ✓ An Attendance-cum-Minutes Recording Register has to be maintained by the GP Secretary in which every present member should sign against his/her name or put the left thumb impression in the presence of the GP President.
- ✓ Minutes of the meeting should be entered in the same Attendance-cum-Minutes Register.
- ✓ Minutes of the meeting should be read out before the meeting is concluded.
- ✓ The GP President who presided over the meeting should thereafter put her/his signature with date authenticating the minutes with the consent of all the members present.

5.2.6 Decision-making

- ✓ The Chairperson, i.e. GP President, should make the meeting as participatory as possible.
- ✓ All the issues discussed should be decided by consensus to the extent possible.
- ✓ In case of difference of opinion, the matter should be put to vote and the decision endorsed by the majority should prevail.
- ✓ Every resolution should be recorded in the minute book along with the names of the GP members voting for or against the resolution.
- ✓ The President or any other member cannot vote for any other member in her/his behalf or absence.

A sample format for the Attendance cum Minutes Register is given in Annexure- 4.

5.3 Gram Panchayat Resolutions

GP resolutions are decisions taken in the meetings of the GP. Through resolutions, the GP approves the GP plan, budget, decisions on levying taxes & fees, measures to remove unauthorised occupation like encroachment and also demands actions from the higher authorities.

5.4 Standing Committee Meetings

It is extremely important that Standing Committees of GP become active and assist the GP President in planning, implementation and monitoring of activities on the assigned subject.

In West Bengal, the following procedure is to be followed for conducting Standing Committee meetings:

- Each Standing Committee should hold at least one meeting every month in the GP office.
- There can be two types of meetings viz. general meeting and emergency meeting.
- The secretary of the Standing Committee (concerned GP employee who is also ex-officio member of the Standing Committee) is to convene the meeting in consultation with the chairperson of the Standing Committee.
- Presence of at least 2 members is required for quorum.
- The meeting is to be cancelled if the quorum is not attained.
- The attendance and minutes should be recorded by the secretary of the Standing Committee.
- The chairperson of the Standing Committee should preside over the meeting.
- For notice and agenda, the process of GP meetings is to be followed.

The recommendations of the Standing Committees in the form of its resolutions are conveyed to the GP by the chairperson of the respective Standing Committee, and considered by the GP.

Checklist

- Are the meetings of the GP and Standing Committees held regularly?
- Are important issues for the GP discussed in the meetings?
- Do all the members attend and give their views?
- Are decisions taken through consensus or majority vote?
- Is the process of serving notice, circulating agenda, recording of minutes followed?
- Does the GP consider the resolutions of the Standing Committee?
- Does the GP put up the notice of the meeting and subsequently minutes of the meeting on the notice board?
- Does the GP use its computer to record minutes of meetings?
- Are photographs taken to document evidence of the meeting?

Chapter 6

Gram Sabha

6.1 Concept

Villagers have traditionally solved their problems through discussions in village assemblies. The village assembly has now been accorded constitutional status in the form of Gram Sabha, which is devoid of patriarchal and caste bias. The Gram Sabha consists of all persons registered in the electoral rolls of the GP. The Gram Sabha is an institution of direct democracy, in which every person has the right to take part in the decision-making process.

6.2 Key Functions

Like the base of a pyramid, the Gram Sabha is the most important component of the Panchayati Raj System and carries out many functions:

- Provides a forum to villagers to participate in decision-making in public affairs.
- Deliberates on the problems of villagers and arrives at solutions.
- Identifies and prioritises works/ activities to be included in GP plan.
- Examines the annual financial statement and administrative report of the GP.
- Selects beneficiaries of various government schemes and programmes.



- Acts as a forum where information on public issues and programmes can be shared.
- Extends cooperation to the GP for implementation of development activities, including mobilisation of voluntary labour and contribution in kind and cash.
- Monitors activities including developmental activities of the GP.
- Monitors activities of departmental functionaries and public institutions such as schools, health centres situated in the GP area.
- Conducts Social Audit.

Of the above listed key functions of the Gram Sabha, GP planning and monitoring of activities are extremely important and are looked at in detail in this chapter.

6.3 Role of Gram Sabha in Planning

Through the active involvement of the Gram Sabha, the GP can prepare a need-based and realistic plan in which people have a sense of ownership. It is the duty of the GP President, other ERs and GP functionaries to ensure that in the preparatory phase of planning, the vision and wishes of villagers are articulated in the Gram Sabha, and become the basis of planning and action. The Gram Sabha can play a key role in suggesting appropriate activities and projects. At a later stage, the Gram Sabha assigns priorities to the proposed activities/ works.

6.4 Role of Gram Sabha in Monitoring

The GP must be open to, and looking for, feedback from villagers on its functioning. This not only helps the GP in improving its functioning, but also enhances people's trust in the GP. The GP should encourage Gram Sabha members to form small groups which can visit work sites and public institutions, scrutinize their functioning, and report back to the Gram Sabha and the GP. For example, such groups can visit the village school and monitor the presence of teachers, cleanliness of the school, quality of mid-day meals, etc. The GP must also avail services of Gram Sabha members in monitoring the functioning of line department functionaries such as ASHA, ANM etc.

6.5 Meetings of Gram Sabha

The Gram Sabha deliberates various issues highlighted above in its meetings, and therefore, it is important that these meetings are conducted well. There are two types of Gram Sabha meetings: general meetings and special meetings. General meetings are meetings mandated in the State Panchayati Raj Act, Rules or executive instructions. In addition, special meetings of the Gram Sabha may be organised by the GP on its own, at the request of higher level authorities or as per the demand of Gram Sabha members to deliberate on

any special issue or in case of any emergency. Some important points to consider while conducting Gram Sabha meetings are:

6.5.1 Number of Meetings

In Rajasthan, it is mandatory to conduct at least two Gram Sabha meetings per year. It is the duty of the GP President to ensure that these mandatory meetings take place. There is no bar on organizing more meetings, if necessary. There is no limit on the number of special or emergency meetings of Gram Sabha.

6.5.2 Agenda

The purpose of each Gram Sabha meeting must be clear. For this, it is important to prepare an agenda of the meeting. A sample agenda is given below:

| | |
|---------------------|---------------------------------------|
| Name of the Meeting | : General Meeting of Gram Sabha |
| Date | : 2nd October, 2014 |
| Time | : 4:00 pm to 6:00 pm |
| Venue | : Panchayat Bhawan |
| Purpose | : Approval of GP Plan for the 2015-16 |

Topic

1. Welcome and introduction
2. Ratification of minutes of last meeting
3. Action taken report on decisions taken during last meeting
4. Presentation and discussion on draft plan
5. Discussion on any item not included in the agenda with the permission of the Chairperson
6. Reading decisions taken in the meeting
7. Decision on date, time and venue of next meeting
8. Vote of thanks

6.5.3 Venue and Time

The Gram Sabha meeting should be conducted within the GP at a public place and at a time

convenient to all. Ideally, the meeting of the Gram Sabha should be held in an open area. However, if it is held in a room/hall, doors should not be closed. In case the GP consists of more than one village, then the place of the Gram Sabha meeting may be fixed in different villages on a rotation principle.

6.5.4 Notice

The notice of the meeting should be issued in advance, ideally 15 days prior to the date of the meeting. The information of the meeting should include the date, time, venue and agenda. The GP should make arrangements for public announcements, displaying the notice on the notice board of GP office and at public places. The Gram Sabha notice should also be displayed on the GP website.

6.5.5 Quorum

The minimum number of members that need to be present in the Gram Sabha meeting is called 'Quorum'. In Rajasthan, presence of 1/10th of the total number of Gram Sabha members forms the quorum. In addition, presence of SC/ST, OBC and women members

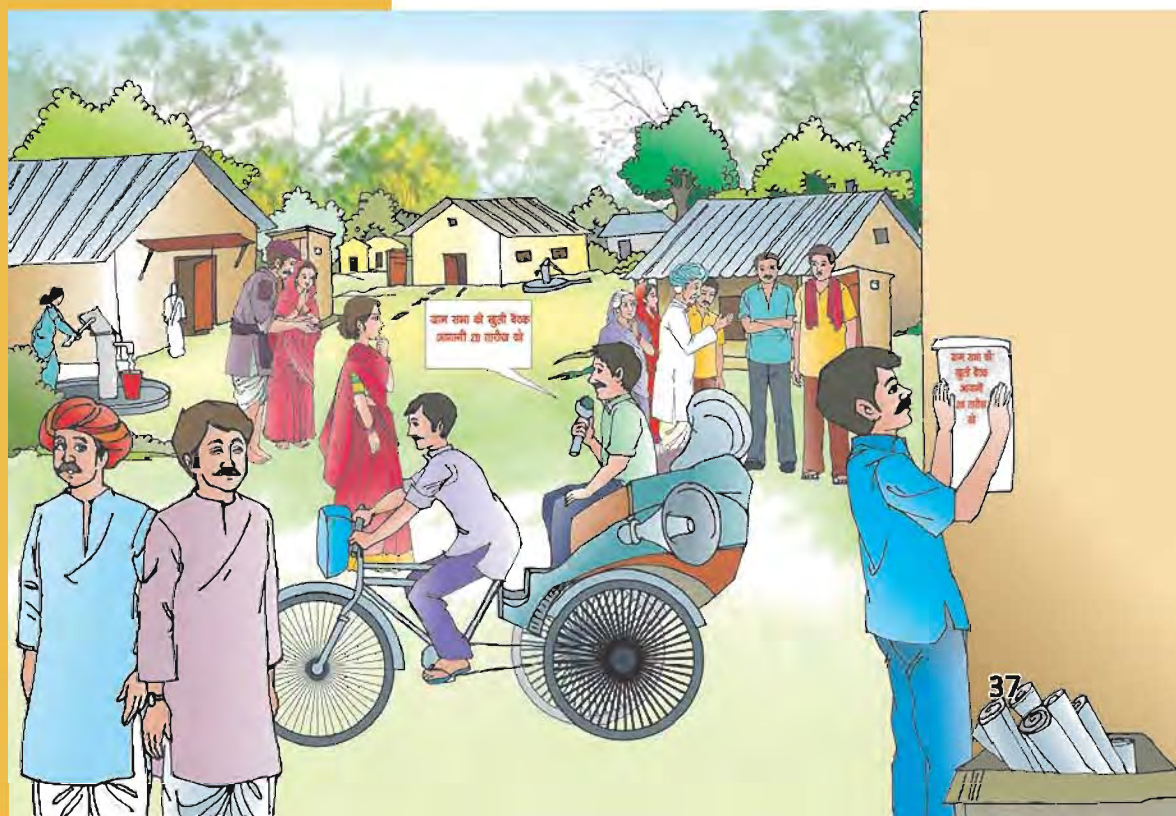
in proportion to their population is also necessary.

6.5.6 Publicity and Mobilization

It is important not just to inform, but also to mobilize people to attend Gram Sabha meetings. The GP may use services of Ward Members and functionaries such as Teachers, Anganwadi Workers, ASHA, ANM, Swachhata Doot, or CBBs such as SHGs etc. to inform and mobilize people to participate in the meeting. A public announcement a day prior to the meeting can serve as a reminder. House to house visits can be made by volunteers or even by ERs.

6.5.7 Women's Participation

Effective participation of women is necessary to ensure that women's issues are discussed in the Gram Sabha. To improve participation of women in the Gram Sabha, the GP may select the time, place and venue of the Gram Sabha meeting in consultation with women GP members. Involving women's SHGs and organising a Mahila Sabha a few days before the Gram Sabha may also help.



6.5.8 Chairing the Gram Sabha Meeting

The GP President Chairs the Gram Sabha meeting. In case of her/his unavailability, the Vice President chairs the meeting. In the absence of both the President and the Vice President, the meeting is chaired by a member selected by the Gram Sabha. However, in the Social Audit Gram Sabha, it is desirable that GP President or any of the Ward Members do not chair the meeting.

6.5.9 Facilitation of Meeting

If a Gram Sabha meeting is facilitated well, people are able to state their problems, suggest solutions and give suggestions. When people get a sense of ownership, they tend to support the GP.

To facilitate the effective conduct of meeting of the Gram Sabha:

- The chairperson must ensure that people get a chance to speak freely and the discussion is not over-shadowed by a few individuals.
- All the issues related to the agenda should be discussed and views expressed noted down.
- If some people do not want to raise their concerns aloud, they should have the opportunity to give them in writing. A suggestion box can be kept on the location for this purpose.
- A voice amplifier should be used for effective communication, as the gathering can be quite large. The deliberations need to be facilitated so that voices are not drowned out in heated discussions.
- If any conflict occurs and the situation seems to get out of control, the decision on that point may be deferred for the next meeting. In the worst scenario, the meeting may be adjourned for some time and reconvened

after the issue has been discussed separately with the conflicting parties and an amicable solution found.

- Although the Gram Sabha comprises only of registered voters, the chairperson should welcome everyone, including adolescents and children who want to contribute in the deliberations of the Gram Sabha. However, only members have voting rights.
- The chairperson should not forget to thank all the members for attending the Gram Sabha.
- The chairperson and Secretary may sit together and review the meeting after it is over.

6.5.10 Representative of Block Administration as Observer

It is desirable that the Block administration depute a government functionary to the Gram Sabha meeting as an observer. The GP may take initiative and invite such observers to attend Gram Sabha meetings.

6.5.11 Minutes and Record Maintenance

Minutes of each Gram Sabha meeting must be prepared. The GP Secretary has to maintain registers to record the notice and the minutes of the meeting of the Gram Sabha. The signatures/ thumb impressions of members attending the meeting must be taken and recorded. The meeting minutes should be uploaded on the GP website and should also be placed on the GP notice board. Ideally, Gram Sabha meetings should be video recorded.

6.5.12 Follow up Action

The GP must make sincere efforts to act on the recommendations of the Gram Sabha in order to address issues raised by local citizens. In addition, the GP must also follow up with the

higher authorities for action on the resolutions of the Gram Sabha, if required.

6.6 Ward Sabha

A 'Ward Sabha' comprises of all the electors of the Ward. In Rajasthan, there is provision for Ward Sabhas to be organised prior to the Gram Sabha in the Rajasthan Panchayati Raj Act. The Ward Sabha is chaired by the Ward Member (Panch) representing that Ward and in his/her absence, by a member of the Ward elected by the Ward Sabha. As Ward Sabhas are much smaller than the Gram Sabha, more detailed discussions can be held in Ward Sabhas. Further, as different Wards have different needs and concerns, these can be properly discussed in the Ward Sabha, while in the Gram Sabha meetings, such needs and concerns may not be clearly articulated as they compete with the needs of other Wards.

The following topics should be discussed in the Ward Sabhas:

- Needs and problems of the Ward.
- Priorities for implementation of development schemes.
- Identification of beneficiaries.
- Location of public utilities, amenities and services.
- Imparting awareness on matters of public interest.

Key points emerging in Ward Sabha meetings should be brought out in Gram Sabha meetings.

6.7 Mahila Sabha

The Panchayat Raj Act in Maharashtra mandates Mahila Sabhas to be organised before each Gram Sabha. The Mahila Sabha serves as a forum for raising the needs and concerns of women residing in the GP. Resolutions passed in the Mahila Sabha are presented in the Gram Sabha for discussion. In



States where there is no provision for separate Mahila Sabha in the Act or GOs, the GP President may start organising Mahila Sabhas for increasing the participation of women and also to identify needs, concerns, challenges and opportunities for women in the GP and ways to address them.

Checklist

- Do we hold Gram Sabha, Ward Sabha and Mahila Sabha meetings as mandated?
- Is everyone informed of the meeting? Is there a clear agenda of the meeting? Are minutes and records of the meetings maintained?
- Is sitting arrangement for women and other social groups (SC, ST, OBCs) properly ensured?
- Do women, SCs and STs participate in these meetings?
- Do we ensure the presence of line department functionaries in Gram Sabha meetings?
- Do people feel free to speak, and do they state their problems and give suggestions?
- Do we document proceedings of the meeting (photograph/video-recording)?
- Do we ensure that action is taken on the recommendations of the Gram Sabha?

Regulatory Functions of Gram Panchayat

7.1 Regulatory Functions

As a local government, the GP performs certain regulatory functions in order to maintain certain standards for building construction, regulate the conduct of business by private agencies, remove encroachment to common properties, mitigate emergent events like fire, outbreak of epidemics, maintenance of local peace and harmony etc.

For example, in the Kerala Panchayati Raj Act 1994, the following functions have been assigned to GPs which are regulatory in nature:

- i. Regulation of building construction.
- ii. Protection of public lands against encroachment.
- iii. Regulation of slaughtering of animals and sale of meat, fish and other easily perishable food stuffs etc.
- iv. Control of eating places.
- v. Prevention of food adulteration.
- vi. Protection of roads and other public properties.
- vii. Issuance of licenses to dangerous and offensive trades.
- viii. Registration of births and deaths.
- ix. Regulating the conduct of fairs and festivals.
- x. Issuance of licence to domestic dogs and controlling stray dogs.



It is important to understand the detailed criteria regarding these and ensure that these functions are being performed. In order to ensure that these functions are performed by the GP, it is important that GP should have information about what is going on in and around the GP area on above issues, and take follow up actions. For example, the GP can take the following measures to ensure that these functions are being performed:

- With the involvement of the local community, the GP can develop a community based supervision system (through formation of local working groups), so that any incident of irregularity related to food adulteration, encroachment on public land or ongoing illegal or offensive trade practices are reported to the GP in a timely manner.
- Issues may be discussed in Gram Sabha meetings and public views on the issues may

be taken.

- Inspections of local markets, restaurants and other establishment can also be made for quality checks.
- After discussion in the GP meeting, subsequent actions like imposing penalties, cancellation of licenses, measures for improving services provided by the GP etc. may be initiated as required.
- The GP may also decide to make additional bye-laws in order to effectively execute regulatory functions.

7.2 Bye-Laws

7.2.1 Why bye-laws?

A bye-law is a local law made by the Panchayat with the approval of the State Government for carrying out its functions. Bye-laws help GPs to perform their regulatory functions effectively to ensure the health and safety of the local people and public property. By making bye-laws, GPs fix and up-date user charges and various fees which help finance local development schemes and services.

7.2.2 Powers to make bye-laws

The GP can make bye-laws to exercise its regulatory functions, collection of tax/fees and imposition of penalties. For example, the Karnataka Panchayat Raj Act, 1993, enables the GP to formulate bye-laws for:

- a) Purification and protection of all sources of drinking water from pollution.
- b) Prohibition of deposit or storage of manure or other offensive matter in a manner or in places harmful to public health, comfort or convenience.
- c) Regulation of dangerous or offensive callings or trade.
- d) Disposal of corpses by burning or burial.

- e) Excavation of earth and filling up of excavations and depressions injurious to health or offensive to the neighbourhood.
- f) Removal of toxic vegetation.
- g) Repair and removal of dangerous or ruinous buildings.
- h) Prevention of erection of buildings without adequate provision for ventilation, laying out and location of streets.
- i) Specifying fees payable.
- j) Control of fairs and bazaars and regulation of markets, slaughter houses and cart stands.
- k) Inspection and destruction of unfit food and drink exposed for sale.
- l) General regulation of sanitation and conservancy.
- m) Management and maintenance of cattle ponds.

7.2.3 Process of making bye-laws

Mostly, bye-laws for the above issues would be in existence in the GP. However, it is possible that on some issues, bye-laws may not have been made or may be out of date, or may need amendments. In order to formulate bye-laws, the GP needs to prepare a draft bye-law, share it with local citizens for their views, and finalise it after incorporating justified observations. As per the West Bengal Panchayat Act and subsequent amendment in 2003, the following procedure should be followed by a GP for formulation of bye-laws for collection of fees/rates/tolls etc.:

- The draft bye-law is prepared and placed for approval in the GP meeting.
- After approval of the draft bye-law in the GP meeting, it is published through a notice for information and comments of local citizens. The notice along with the draft bye-law and timeline (6 weeks) for submission of comments should be displayed in the following places:

- ✓ GP office
- ✓ Panchayat Samiti office
- ✓ Zilla Parishad office
- ✓ Office of the Sub-Registrar
- ✓ Local Police Station
- ✓ District Magistrate's office
- ✓ Office of Sub-Divisional Officer
- ✓ Court of the District Judge
- ✓ Munsiff Court
- After incorporating all the justified comments, the revised bye-law needs to be approved in the GP meeting.
- The final approved bye-law shall be published and displayed in the above places and shall be sent to Panchayat Samiti (block), Zilla Parishad (district) and Department of Panchayat & Rural Development.

Without framing bye-laws, the GP cannot collect any toll or fees.

7.3 Penalties

If a GP is satisfied that a person has disobeyed a general or special order passed by the Panchayat, it may direct that person to pay penalty, and in case of disobedience, a further sum may also be imposed. The following are some of the penalties that the GP can impose as per the Kerala Panchayati Raj Act 1994 and subsequent amendments:

- a) Unauthorised advertisement:** The charges for the removal of the unauthorised advertisement may be collected by the GP.
- b) Recovery of tax payable:** If any amount payable as tax is not paid on the due date, it shall be recovered together with penal interest at the rate of two per cent per

month from the due date by the GP.

- c) Regulation on slaughter houses:** If any violation of the conditions of agreement or licence leads to unhygienic condition of the slaughter house, the person concerned may be punished with a penalty up to Rs.5000/- (five thousand) and a further fine at the rate of Rs.500/- (five hundred) for each day on which the offence is continuing, and in case such penalty is imposed continuously for ten days the licence shall be automatically cancelled.
- d) Penalty for unlawful construction of building:** Fine for this may extend to Rs. 10000/- (ten thousand) in the case of a building and to rupees one thousand in the case of a hut and to a further fine of Rs. 1000/- (one thousand) in case of a building and Rs. 10/- (ten) in case of a hut for each day of continued offence.
- e) Penalty for maintaining or running unregistered tutorial institution:** If any person run a tutorial institution without obtaining a registration certificate or even after cancellation of the registration certificate, he/she shall be punished with a fine up to Rs.1000/- (one thousand) and a further fine which may extend to Rs.100/- (one hundred) per day during the period in which the offence is continued.
- f) Removal of encroachments:** GP may recover expenses for removal of encroachments from public roads vesting in GP and repair of any damage caused to such roads from the concerned person.
- g) Penalty for maintaining and running private hospitals and private paramedical Institutions without registration:** Up to Rs. 5000/- (five thousand) and with a further fine which may extend to Rs. 500/- (five hundred) for each day during which the offence is continued.
- h) Prohibition of use of public or private springs,**

tanks, wells and other water, courses:

Whoever violates these rules shall be subject to a fine up to Rs. 200/- (two hundred) for first violation and an additional fine up to Rs. 50/- (fifty) for each day for continuing the violation.

Checklist:

- Does the GP exercise the regulatory functions entrusted to it?
- Have the bye-laws for all the subjects assigned have been formulated by the GP?
- Is there any requirement for formulation of additional bye-laws?
- Are penalties imposed by the GP for non-compliance of rules?



Participatory Planning and Budgeting

8.1 Importance of GP Planning

The GP is responsible for the socio-economic development of its people and its area. This means that the GP needs to address a host of issues, such as drinking water, sanitation, village roads, public health, livelihoods etc. To address these issues, several things have to be thought about, such as: Which are the most important local issues for the GP?

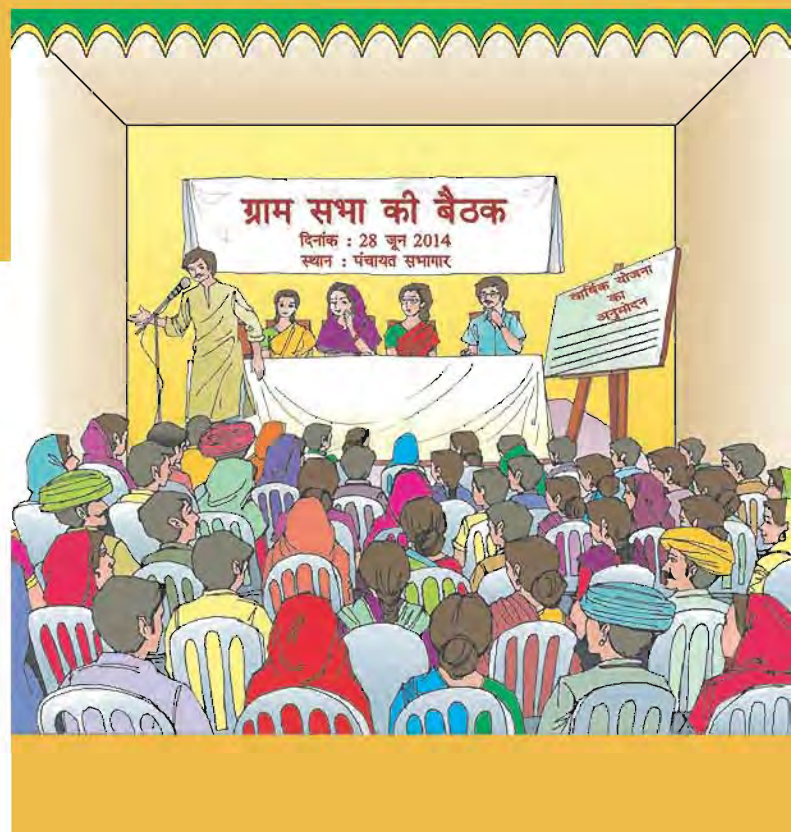
- How can these issues be addressed?
- Which wards or village areas need the most attention?
- How much money is needed?
- Which activities should be taken up, their timelines and location?

A 'plan' addresses such questions and such a 'plan' is necessary for the systematic socio-economic development of the village.

8.2 Perspective and Annual Plans

Primarily, a GP may prepare two types of plans:

- Perspective Plan (long term), which should include goals, strategy and activities for the next five years. For example, it may include targets such as:
 - ✓ Connecting all the habitations through all-weather roads.



- ✓ Ensuring availability of safe drinking water in all the habitations.
- ✓ Achieving total sanitation (open defecation free GP, separate toilets for girls and boys in school, toilets in Anganwadi etc.)
- ✓ 100% death and birth registration
- ✓ Improvement in facilities of Anganwadi Centre, etc.
- Annual Plan, which is to be prepared every year. The annual plan should contain activities to be taken up during the year, and has to be detailed with specifics about the funds required, source of fund, times at which various activities will be undertaken, location etc.

8.3 Participatory Planning

The planning exercise should be participatory. In other words, the plan should be prepared through the active involvement of the residents of the villages. It is important that the real needs and problems of local citizens, especially the poor and vulnerable ones, are given top priority and get reflected in the GP plan. This can only be ensured if all sections of the local population, especially the poorest, women and other vulnerable groups, are consulted during GP plan preparation. If they are not consulted and included in the planning process, then the basic purpose of the process gets defeated. To come up with good strategies, all the ERs, functionaries, citizens, officials from government agencies such as schools, Anganwadis etc., as well as experts, should be involved and their participation should be welcomed and respected.

The advantages of the participatory planning process are:

- Real problems, as experienced by the people, are identified.
- If heard, problems of poor and vulnerable groups can get priority.
- A wider range of ideas and resources can be accessed.
- Community members and institutions, who might usually have no contact, come together.
- Trust between the GP, community and among the individuals involved is built. This trust can serve as a foundation for future community action.
- The community owns the plan and extends cooperation in implementation.
- There is increased acceptability of the GP among the local people and the GP functions as a people's institution.



8.4 Key Steps of Participatory GP Planning

The following steps should be undertaken to prepare the Annual GP Plan:

8.4.1 Collection of data

As the planning exercise begins, it is important to get data or information about some key issues for the development of the GP. These may cover the following:

- **Status of civic services:** drinking water, roads, drainage, street lights, markets etc.
- **Livelihood issues:** agricultural productivity, irrigation percentage, landless labourers, fisheries etc.
- **Status of local institutions:** School, Anganwadi, Health Sub-Centre, PDS shop etc.
- **Status of natural resources:** water resources, forest, availability of fuel wood etc.
- **Issues related to health and education:** malnutrition, communicable diseases, school enrolment, dropout and attendance etc.
- **Special issues related to SCs, STs and women.**
- **Social issues:** migration, alcoholism and drug abuse, violence against women etc.

- Income and expenditure of the GP.

A few issues that can be explored are:

Children

- Number of infant deaths during the last year and their reasons.
- Number of child birth during last year. How many of those are institutional delivery?
- How many of children have got covered under immunisation programme?
- Does child labour exist in the area? If yes how many children and types of job done by them?
- Number of Anganwadi Centres in Panchayat area.
- Number of AWCs, their equipment, functioning.
- Number of children not attending AWCs with reasons.

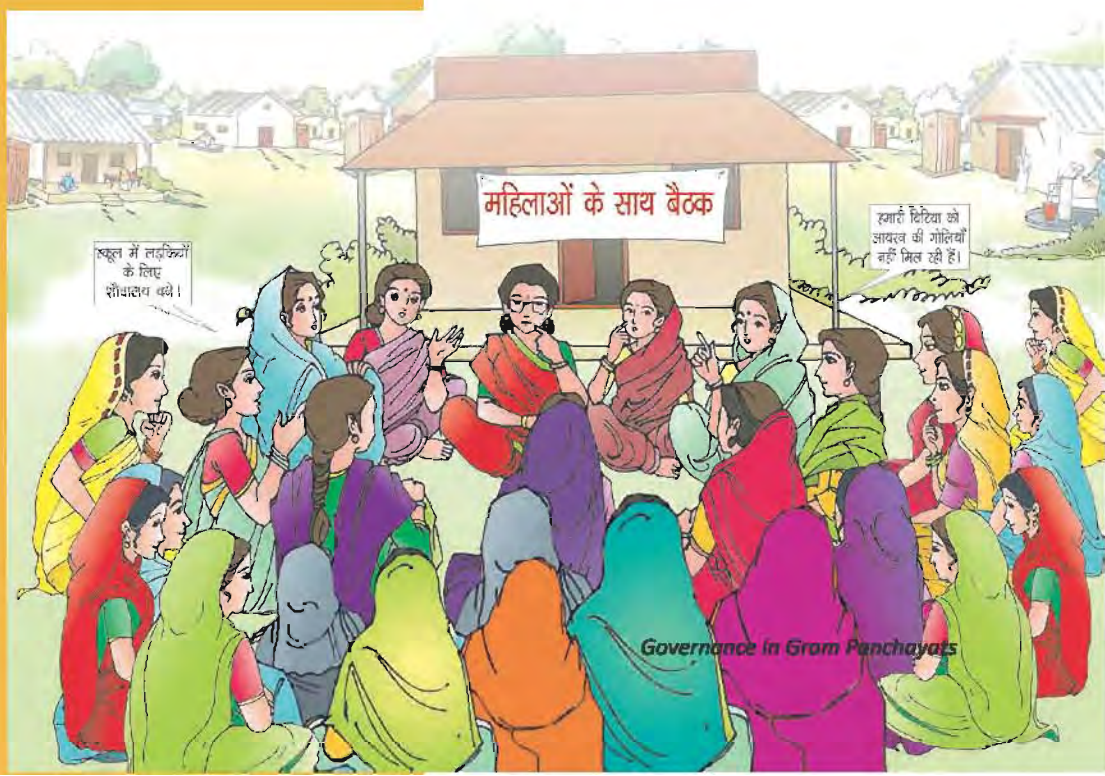
Education

- Number of children in 6 to 14 age group, number of children who have dropped out before class eight.
- Number of schools in Panchayat area and regularity of functioning of schools.

- Number of schools without provision for drinking water and not having separate toilets for boys and girls.
- Number of schools where mid-day meal is provided, quality of mid-day meal.
- Whether all the vacancies of the teachers are filled up.
- Whether all the teachers coming to schools daily and taking interest in teaching.
- Regularity of SMC meetings.

Drinking Water and Sanitation

- Whether there is provision for safe drinking water for all the habitations? If not, how many of them have no access to safe drinking water? Which localities do not have access to safe drinking water?
- Which are the drinking water sources? Are they adequately protected?
- How many households have toilets? How many households do not use toilets?
- What is the status of general cleanliness in the village?
- How is liquid and solid waste managed?



Governance in Gram Panchayats

Public Health

- What are the main diseases and season wise occurrence of those diseases.
- Database of people having serious diseases which can be useful for evacuating them in emergencies for treatment.
- Whether the Health sub-centre has proper infrastructure?
- Where is the nearest Health Sub-Centre? Are people able to get treatment from it?

Social Issues

- Incidents of violence against women in the area.
- How many girls got married before 18 years and how many women gave child birth before 20 years of age during last year?
- Whether there are any incident of women and child trafficking in the area during the last year?
- How many women Self-help groups are there in the GP area?
- Whether women are getting less wages than men? If yes, how much?
- Are there any destitute people in GP area?
- How many old people have got old age pension last year and how many have been left out?

Infrastructure and Housing

- Number of homeless households.
- Whether all the roads in the Panchayat area are all weather roads? If not then in which wards do roads need to be constructed?
- Is there a drainage system? How effective is it?
- How many households have electricity?
- Whether streetlights are installed and working?
- Is there any market for selling agricultural produce? Can it be developed?

Employment, Agriculture etc.

- Total agricultural land in the area. How much of it is productive?
- What are the main agricultural products?
- How many households do not have agricultural land?
- What are the main professions of residents?
- How many households applied for the job card?
- Are there any poor households that have not got job card?
- How many of the households applied for jobs last year under MGNREGA?
- How many of them did not get jobs under MGNREGA?
- Common lands and ponds in the area.
- How many of the ponds contain water throughout the year? In how many of them pisciculture is done?
- Whether irrigation facilities are available?
- How many wells are there?
- How many of the households have kitchen garden?
- How much land is covered under social forestry?

Disaster Preparedness

- Types of natural disaster that occurred in the area during last five years.
- During which month or season did those occur?
- What measures can be taken to prevent such disasters and minimise their adverse effects?

A GP may use the Area Profiler software developed by Government of India to store important demographic and physical data. This data can be regularly updated and used for planning purposes.

More details of Area Profiler are given in the chapter on 'Use of Computer Applications in Gram Panchayat Functioning'.

8.4.2 Identification and Prioritization in Gram Sabha

The plan exercise must include a detailed assessment of people's concerns and priorities. This can be done in the Gram Sabha meeting. The data collected may also be presented in the Gram Sabha meeting. Issues related to health, education, livelihoods, housing, environment, sanitation, social security, public service delivery, special needs of the poor, marginalized and physically challenged etc. should be discussed. Participating villagers should be given opportunity and encouraged to voice their needs and concerns. The importance of various issues should be discussed, goals should be set and a priority list must be prepared.

8.4.3 Identification of Strategies and Activities

Once the goals and priorities have been articulated and identified, strategies and activities need to be prepared as the next step. The Standing Committees of the GP can play an important role in identifying strategies and activities to achieve the identified goals. Officials should be involved, so that they can provide technical inputs. The GP can also form working groups with a mix of ERs, local citizens including women, government officials from line departments, as well as other experts. Services of external agencies such as NGOs/ academic institutions may also be taken to help Standing Committees in preparation of the GP plan.

8.4.4 Identification of Resources

After key strategies and activities have been identified, fund availability needs to be considered. The funds available under various schemes should be used to finance prioritized activities. For example:

- MGNREGA funds should be the first option for generating employment opportunities and labour intensive works such as excavation of ponds, road construction, developing nurseries, social forestry etc.
- Indira Awas Yojna (IAY) funds should be used to address the housing problems of the poor.
- Funds from National Rural Health Mission (NRHM) may be used for interventions related to public health.
- Similar State level schemes may also be used for specific sector based interventions.

Untied funds, such as State Finance Commission and Central Finance Commission grants and the Backward Regions Grant Fund (BRGF) can be used for financing activities that cannot be funded through other schemes. The GP can also use its own source revenue (revenue from land and building tax, lease of GP land or pond etc.) to finance planned activities.

It is very important to understand that several resources including human and natural, are also available to the GP in terms of labour, skill and material contribution from the community. All of these need to be considered during the preparation of the GP Plan and Budget.

8.4.5 Preparation of Draft Gram Panchayat Plan

Depending on goals and prioritised activities to be undertaken on the one hand, and resources available, on the other, a draft plan should be prepared. A format for the Annual Plan has been provided in Annexure-5. In preparing this draft plan, departmental functionaries as well as available knowledgeable persons, including people working in NGOs, may be involved. The draft plan should be discussed thoroughly in the GP meeting.

8.4.6 Discussion on Draft Plan in Gram Sabha Meeting

After discussion in GP meeting, the draft plan should be discussed in Gram Sabha meetings, in which final adjustments in the priorities as well as strategies should be made. The revenue mobilisation strategy should also be discussed. The GP may reiterate the need for local contribution to meet funding gaps for identified priorities.

8.4.7 Finalization and Approval of Gram Panchayat Plan in the Meeting of the Gram Panchayat:

After incorporating the changes approved by the Gram Sabha into the final GP plan, the plan may be approved in the GP meeting and sent for the approval of the District Planning Committee (DPC).

8.5 Time-lines for Preparation of Annual GP Plan

The plan has to be prepared in time, so that funds are available on time. The time lines for the

various the steps in the planning process in West Bengal are:

| Steps | Timeline |
|--|--------------|
| Data collection and identification & prioritization of issues in Ward Sabha (Gram Sansad) meetings | 10th July |
| Identification of strategies, activities, resources | 15 July |
| Preparation of Standing Committee Plan based draft GP Plan and Budget | 1st October |
| Discussion on draft plan in the Ward Sabha meeting | November |
| Discussion on draft plan in Gram Sabha meeting | December |
| Finalization and approval of GP Plan and Budget in the meeting of the GP | 31st January |

Source: GO No.3443/PN/O/3A/3B-1/09 dated 31/07/2009 issued by P&RDD (Govt. of West Bengal)

8.6 Budget

A 'budget' is an estimate of the expected income and expenditure. The GP Plan and Budget should be seen in an integrated manner. A plan without a budget is as futile as a budget without a properly laid out plan. Hence, the GP plan and the budget should be prepared in close coordination. All the

activities included in GP plan having cost implications need to be budgeted. At the same time, schemes featuring in the budget must also feature in the annual GP plan. GP Plan and Budget formats, as used in West Bengal, are provided in Annexure 5.

The main elements of the GP Budget are:

| Receipt (Income side) | Payments (Expenditure side) |
|---|---|
| Income from Own sources (tax, non-tax, donations, loans etc.) | Expenses for implementing schemes/ programmes |
| Grant-in aid from Government | Fixed costs (Salaries, office expenses, electricity bill, telephone bill etc.) |
| Income from any other sources | Unplanned expenditure (flood relief work, support given to destitute household etc. which are unforeseen in nature) |

In the budget, income should equal expenses. Expenses which are not budgeted, should not be taken up. As in the case of the Annual Plan, GP needs to prepare an annual budget for the next year within a specific time period (as fixed by the State Act or Rules) and get it approved in the Gram Sabha and GP meeting. For example, in West Bengal, GPs need to prepare the budget for the next financial year by 30th October and get it approved in Gram Sabha and in GP meeting by 31st January.

8.7 Using Plan Plus

PlanPlus is a computer software developed by Government of India to support Panchayats and other local bodies in their planning and plan implementation process. The GP can use this software to prepare its Perspective Plan (five year), Annual Plan and easily submit these online to the District Planning Committee (DPC) for approval and inclusion in the District Plan. More details on using Plan Plus software are given in the chapter on 'Use of Computer Applications in GP Functioning'.

Checklist

- Have we initiated the various steps in the planning process as per the mandated time-lines?
- Do we frame clear goals and then identify the activities to be taken up?
- Do we take suggestions of the Gram Sabha and consult officials and experts?
- Do we ensure that the needs of all the Wards, as well as SCs, STs and women are met?
- Do we get the Annual Plan and Budget approved in the GP and in the Gram Sabha?
- Did we use PlanPlus to prepare the plans?

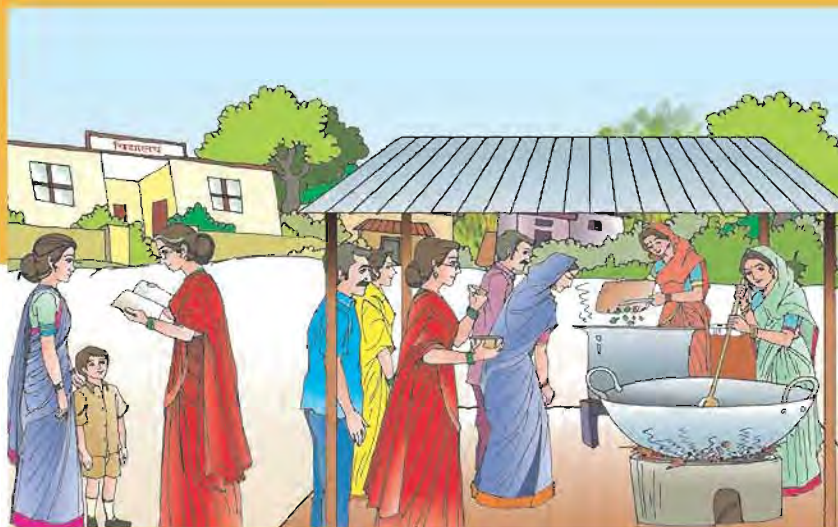
Management of Schemes and Projects

9.1 What are Central and State Schemes?

Centrally Sponsored Schemes (CSSs) are schemes that are funded mainly by the Central Government, with some share of the State Government. Some examples of such schemes are: Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Pradhan Mantri Gram Sadak Yojana (PMGSY), Sarva Shiksha Abhiyan (SSA), Indira Awas Yojna (IAY) etc. State Schemes are schemes funded fully by the State Government. For example, the Government of West Bengal has a State Scheme named SAHAY for providing cooked meal to the destitute households which is implemented through GPs.

9.2 Role of Gram Panchayat in Schemes

There are a number of Central and State schemes in which GPs have a role to play. In some, GPs have a central role. For example, in the implementation of MGNREGA, GPs not only identify works to be undertaken and allocate jobs to job seekers, but also execute at least half (according to cost) of the



works taken up under the scheme. Similarly, in Indira Awas Yojana (IAY), Nirmal Bharat Abhiyan (NBA), National Rural Drinking Water Programme (NRDWP), Integrated Child Development Services (ICDS), National Social Assistance Programme (NSAP), National Rural Health Mission (NRHM), Sarva Shiksha Abhiyan (SSA), National Rural Livelihood Mission (NRLM) and Pradhan Mantri Gram Sadak Yojana (PMGSY) etc. GPs are important partners of Central and State Governments.

The key roles of Gram Panchayats in various such schemes are shown below:

| Sl. No | Scheme | Role of Gram Panchayat |
|--------|-------------------------------|---|
| 1 | MGNREGA | <ul style="list-style-type: none"> • Register all interested households, issue job cards. • Identify works and prepare labour budget by conducting household level meetings/survey and organising Gram Sabha. • Register and acknowledge demand for job, allocate job within 15 days of application. • Make arrangements for drinking water, shades for rest, first aid box, crèche facilities in case of more than five workers with children below six years old. • Inform applicants that if there is a delay in allocation of job, then the applicant will be entitled to unemployment allowance and if there is a delay in payment then compensation is to be given to the worker. • Maintain muster roll, get the work measured, process payment, and send progress report. • If workers do not have implements to carry out work, procure from own fund. • Provide enabling environment for social audit conducted through Gram Sabha. |
| 2 | Nirmal Bharat Abhiyan | <ul style="list-style-type: none"> • Mobilisation and awareness building of villagers on issues of sanitation. • Beneficiary selection. • Support beneficiaries for procurement of material. • Prepare utilisation report and submit for release of grant to the beneficiaries. |
| 3 | National Rural Health Mission | <ul style="list-style-type: none"> • Mobilisation and awareness building health & hygiene, cleaning of Villages, prevention of mosquito breeding, eradicate the practice of open defecation, etc. • Selection of ASHA worker. • Monitor and support for effective functioning of ANM and ASHA for regular immunisation, registration of pregnant women and support transportation facilities for institutional delivery. • Help the ANM and ASHA in setting up Village Health, Sanitation and Nutrition Committee. Monitor use of fund allocated to the Committee. |
| 4 | ICDS | <ul style="list-style-type: none"> • Ensure that village has an Anganwadi Centre with basic facilities like safe child care space, cooking and storage space in a central location. • Monitor the functioning of Anganwadi Centre in terms of attendance, regularity, quality of nutritional supplement given to the children, pregnant and lactating mothers and adolescent girls. • Build awareness on malnutrition and safe institutional delivery by taking up this issue in Gram Sabha |
| 5 | Sarva Siksha Abhiyan | <ul style="list-style-type: none"> • Mobilise villagers for enrolment of children, particularly girl children in school. • Ensure that teachers including the special teachers are regularly attending the school and teaching. |

| Sl. No | Scheme | Role of Gram Panchayat |
|--------|----------------------------------|---|
| | | <ul style="list-style-type: none"> • Ensure that the school building is accessible and have separate toilet facility for boys and girls. • Monitor that the free text books, educational kit for students with disability are distributed in time. • Ensure that basic facilities are in place to cook mid-day meal and children eat in a clean environment. |
| 6 | Indira Awas Yojana | <ul style="list-style-type: none"> • Identify genuine beneficiaries in the Gram Sabha. • Those who do not have residential plot, allot land for house construction. • Facilitate for timely release of instalments including the payment for the labour component from MGNREGA. • Support beneficiaries for procurement of material, masons and adoption of disaster safe features. |
| 7 | Pradhan Mantri Gram Sadak Yojana | <ul style="list-style-type: none"> • Members of Gram Sabha to participate in Transect Walk and consider proposed alignment of proposed road, land availability and moderate any adverse social & environmental impact. |

9.3 Implementing and Supervising Schemes Effectively

The effective implementation of the above schemes will bring a positive change in the lives of residents of the GP and also develop infrastructure in the GP area. For effective implementation of these schemes, Central and State Governments issue 'Scheme Guidelines' which are also modified from time to time. The ERs and functionaries must fully inform themselves about the schemes and any changes by seeking information from the block level officials and by pro-actively reading the GOs on a regular basis.

The following steps may be taken by the GP for the effective implementation and supervision of schemes:

- Disseminate information about the schemes in Gram Sabha meetings.
- Ensure that locally relevant works are taken up under such schemes.
- Ensure that Gram Sabha approvals are obtained as required, especially for beneficiary selection.

- If funds are transferred to the GP under the scheme, maintain accounts carefully.
- Review implementation of all the schemes from time to time and solve problems, if any.
- Proactively disclose names of the members of the committees formed under various schemes, and supervise their functioning.
- Call the CBBs to Gram Sabha meetings, and request them to explain their work.
- Organize social audit.
- In case there is a major problem in the implementation of the scheme, inform the block office in writing after passing a resolution in the GP.

9.4 Project Preparation and Implementation for Untied Funds

Apart from executing works using tied funds (CSSs and State Schemes), the GP also undertakes works that are financed through untied funds i.e. own funds, Central and State Finance Commission grants and BRGF. These works may include

provision of drinking water, repair and maintenance of roads, construction of Anganwadi Centres, construction of public toilets, drainage system etc.

To undertake these activities or works, the GP needs to prepare designs and estimates. These should be prepared with the help of the technical personnel available, such as the Junior Engineer. The GP should obtain related administrative and technical sanctions before initiating work.

For example, the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007 and the West Bengal Gram Panchayat Procurement Manual 2014 prescribe the following procedures:

- All development works are to be taken up from the list of activities featuring in the GP Annual Plan and Budget where cost estimates, source of funding, location of work and tentative time-line are to be mentioned.
- In each GP there is a post of Nirman Sahayak (Diploma holder Engineer). Nirman Sahayak (NS), in consultation with the concerned Standing Committee, prepares the design and estimate for any work to be executed (road, small building, culvert, etc.).
- NS has vetting power up to Rs.2.50 lakh (two lakh fifty thousand) for earth work and Rs.1.50 (one lakh fifty thousand) for other works.
- For projects that are more technically complex and of higher value, the GP shall send the design and estimates prepared by the NS to Sub-Assistant Engineer (Panchayat Samiti) or to Zilla Parishad for technical vetting.
- The Executive Assistant or the Secretary of the GP shall do the verification regarding the budget provision and fund availability and inform the Pradhan (GP President) about the same.
- The GP Pradhan (GP President) shall place the proposal for administrative approval of the

concerned Standing Committee. The said Standing Committee shall then, on the basis of the technical sanction obtained, accord administrative approval for the work and instruct the concerned employees to take up the work.

- Financial sanction is provided by the Finance and Planning Standing Committee. For high value schemes it may be referred to the GP meeting, which has full power for financial sanction.
- The GP executes works under employment generating programmes like MGNREGA or small works through its own machinery. In this case, a 'paymaster' is engaged by the GP (usually a GP employee) who executes the work under the technical guidance of NS by engaging local labour, and payment is made as per the muster roll.
- If the estimated cost of the work exceeds Rs. 100000/- (onelakh) in case of general works including sanitary and plumbing and Rs. 20,000/- (twenty thousand) in case of electrical works, the GP may engage a contractor for implementation of the project after a resolution by the Finance and Planning Standing Committee.
- In case of work undertaken through the contractor, the detailed technical design and cost estimates have to be prepared and vetted by the NS (or by PS or ZP as per the value of the work). Then contractor is to be procured through appropriate procurement procedures. The Finance and Planning Standing Committee acts as the Tender Selection Committee on behalf of the GP.

A GP must ensure time-bound implementation of projects undertaken by it. In order to ensure this, the GP should prepare a schedule of activities and assign time-lines against each activity. The

concerned Standing Committee must undertake weekly or fortnightly review of the progress of all projects. In case there is delay in any activity, corrective measures need to be taken to overcome the constraint. Wherever required, cooperation of residents, departmental officials and higher authorities must be ensured in advance for the project. Once the project is completed in time, all stakeholders must be informed and thanked for their support.

9.5 Supervision of Projects

In addition to time-bound implementation, the GP must also supervise the implementation of projects taken up using untied funds. Members of the Standing Committee concerned and the Ward Members in whose area the project is being implemented must visit the project site regularly and monitor the quality and quantity of materials being used and also the speed of project execution. If they find any deviation from the financial and technical sanction or from the contract agreement, such deviation must be brought to the notice of the GP and the GP President. The GP must seek explanation from the contractor or line department executing the project and take corrective action.

Checklist

- Are the guidelines of various Central and State schemes and the role of the GP clear to all the ERs and GP functionaries?
- Is the GP playing its role in each scheme and taking full advantage of the scheme for socio-economic development?
- Are project estimates and designs prepared by the right technical person?
- Have appropriate technical and administrative sanctions been obtained?
- Are the implementing agencies clear about their role and various technical requirement?
- Is there community as well as technical monitoring of projects?



Supporting and Supervising Local Institutions

10.1 Local Institutions

For service delivery and support to child care and nutrition, primary education, health care, potable water, public distribution, etc. at village level, various public institutions have been established. The GP needs to supervise such institutions to ensure that local people get quality services from these institutions. In Rajasthan, the GP supervises the following local institutions:



| Name | Purpose | Key Staff |
|--------------------------------------|--|---|
| Anganwadi | <ul style="list-style-type: none"> Provision of supplementary nutrition Immunisation of children below 6 years and pregnant women Health check-up and referral services for children below 6 years, pregnant women and lactating mothers Pre-school education to children from 3 - 6 years | <p>Anganwadi Worker</p> <p>Anganwadi Helper</p> |
| School | <ul style="list-style-type: none"> Education of children Mid-day meal | Teachers |
| Primary Health Centre and Sub-Centre | Health services | <p>ANM</p> <p>Medical Officer</p> |

| Name | Purpose | Key Staff |
|---------------------------------|---|------------------------|
| Public Distribution System Shop | Provision of subsidised food grains and other essential items | PDS shop operator |
| Kisan Seva Kendra | <ul style="list-style-type: none"> Agricultural training and extension services Provision of improved seeds | Agriculture Supervisor |
| Village Library | Provision of books and periodicals for reading and lending | Librarian |

If these institutions function well, the quality of people's life improves substantially. If the school is good, children get a better education. If the Anganwadi functions well, children's nutrition and health can improve. Therefore, it is the duty of the Gram Panchayat to ensure that all the village institutions function effectively.

10.2 Supervision of Local Institutions

Mere physical infrastructure does not make the institutions functional. Good institutions require committed and skilled functionaries, management system, inclusive and non-discriminatory practices. The GP can play an important role in improving the overall functioning of these institutions by supervising the institutions, solving problems and providing support, such as for infrastructure. The ERs of the GP should:

- Make regular visits to these institutions and interact with the functionaries.
- Interact with people who receive services from these institutions to get their feedback on the quality of services and take follow up action to strengthen capacities of the institutions to deliver better services.
- Ensure that the institutions are not controlled by a few influential people, and are accessible to all sections of society without discrimination.
- In every Gram Sabha, all the key functionaries of these institutions should report on the progress of activities of these institutions.

- Encourage people and the Gram Sabha to support these institutions such as help in school enrolment, immunization etc.
- Encourage Gram Sabha to give a report card about the effectiveness of these public institutions.

Various activities that can be taken up by the GP regarding these institutions are:

10.2.1 School

- Activate and support the School Management Committee (SMC) to monitor school attendance, motivate parents to check absenteeism and drop-outs.
- Check if the school infrastructure including the class rooms, play-ground, mid-day meal facilities are adequate for the needs of the number of students enrolled.
- For improvement of infrastructure, initiate action involving the SMC, develop School Development Plan and seek resources for improvement.
- Check the regularity of attendance of teachers, as well as regular teaching.
- Monitor the quality of mid-day meals.

10.2.2 Health Sub-Centre

- Check if the physical infrastructure of the Health Sub-Centre, including residential facilities, is in good condition and seek resources to improve if needed.

- Help form an effective Village Health, Sanitation and Nutrition Committee (VHSNC) to promote good practices on health and hygiene.
- Create an enabling environment for para-health professional like ANM for their village and home visits.
- Enable creation of facilities for safe immunisation, transportation of pregnant women for institutional delivery.
- Build awareness on universal immunisation, institutional delivery, breast feeding and nutrition.
- Seek and provide guidance for effective action on preventive health care like disease control, personal health & hygiene etc.

10.2.3 Anganwadi Centre (AWC)

- Check if infrastructure of the Anganwadi including the play rooms, open ground, cooking facilities are adequate for the needs of the visiting children.
- Initiate action involving the Women's Committee for improvement of infrastructure.
- Ensure that the Anganwadi workers are selected in the Gram Sabha, are properly trained and the Centre is run without any discriminatory practices.
- Supervise the quality of supplementary nutritional food provided in AWCs and check whether weights of children and pregnant

women are taken every month.

10.2.4 Kisan Seva Kendra

- Ensure regular functioning of the Centre.
- Hold discussions with farmers and officials of the Kisan Seva Kendra to ensure that the Centre caters to the needs of the farmers.

10.2.5 Public Distribution System (PDS) Shops

- Ensure regular opening of PDS shops.
- Monitor stocks available in the PDS shops.
- Monitor quantity and quality of goods distributed to eligible households.
- Ensure availability of complaint box at the PDS shops.

The GP should also maintain a database of local institutions and services (dispensaries, medicine shops, hospital etc. along with necessary details) that are not available in its jurisdiction but are available in the adjoining GPs, so that people can go and access the same if required.

Checklist:

- Does the GP regularly review the functioning of local institutions?
- Do the functionaries of the institution come regularly to the Gram Sabha and explain their activities?
- Has the GP mobilized people to support the institutions?



Dealing with Officials

11.1 Supervision of GP Employees

The GP President is the head of the office of GP and one of her/his responsibilities is to supervise GP employees. The GP President, in consultation with Ward Members, monitors the functioning of GP employees and also provides feedback to them.

The GP President needs to ensure that:

- Every GP employee is aware of his/her duties and responsibilities.
- GP employees attend office on a regular basis and office timings are followed by the employees.
- GP employees have harmonious and mutually cooperative relations among themselves and with ERs.
- GP employees are motivated, and work for the GP as a team.
- GP employees do not indulge in unethical, discriminative and gender insensitive practices.
- There is a clear reporting system.
- There are regular review meetings in which the performance of all GP employee is discussed.

The GP President and ERs should motivate employees so that they can deliver their best. The



GP President and ERs must appreciate the knowledge and skills of GP employees, and should maintain a cordial relationship with them. While dealing with the Secretary and other employees, the GP President and ERs need to be courteous and helpful. GP employees must be consulted before the GP President and Ward Members take final decisions on any issues dealt by the GP. GP employees should also be appreciated for doing good work.

Work-related discipline such as coming on time, attending to work diligently, being sensitive to people, especially to women, SCs/STs etc. must also be ensured. In case any employee is found careless in his or her duties, efforts should be made to discuss the issue with the employee and he/she should be given chance to improve.

In Rajasthan, the GP has the following powers vis-a-vis its employees:

| Official | Powers of GP |
|--|---|
| Regular | |
| GP secretary (Gram Sevak) | Day to day supervision and control |
| LDC | Day to day supervision and control |
| Contractual | |
| Rojgar Sahayak | Day to day supervision as per job chart |
| Security Guard at Rajiv Gandhi Seva Kendra | Day to day supervision as per job chart |

The GP has the power to ensure that employees follow work ethics. The GP also has the duty to exercise these powers judiciously. While employees who are sincere in their work should be supported, those who neglect their work should be held to account. In case an employee continues to neglect his or her duties, the GP President may also recommend disciplinary actions in writing to the Block Development Officer or other officer concerned.

11.2 Dealing with Departmental Officials

While performing his/her duties, the GP President has to deal with other departmental officials also, such as teachers, health professionals etc. The GP must keep track of the functioning of departmental officials in the GP, and review their progress in GP meetings and in meetings of the Standing Committees concerned. It is important that ERs, while reviewing the progress of departmental officials, focus on physical and financial progress, challenges and future plans.

The GP should also support these departmental functionaries in overcoming challenges in executing their work in the GP area. For example, an ANM may be facing a situation where essential medicines are not regularly supplied to the health sub centre. The GP President should take up this matter with the Block Medical Officer to ensure regular supply of medicines. Similarly, if a Head Master is facing a situation where students are not attending school regularly, the GP President and Ward Members, by meeting parents of such students, should ensure that they attend school regularly. Such mutually cooperative and cordial relations between the GP and departmental officials is needed to ensure that the local citizens get quality services.

The ERs of the GP should be courteous towards departmental officials and should appreciate their work/achievements while conveying suggestions to further improve the same. Underachievers must be given a chance to explain reasons and challenges. In Rajasthan, the GP has the following powers vis-a-vis various departmental employees:

| Employee | Powers of GP |
|---------------------------------|---|
| School teacher | <ul style="list-style-type: none"> • Checking attendance of teachers. • Report to Block Development Officer against irregular teachers. |
| Anganwadi worker | <ul style="list-style-type: none"> • Selection, recommendation of appointment, dismissal. • Checking attendance. |
| ANM, GNM and Male Health Worker | <ul style="list-style-type: none"> • Control over work done by ANM, GNM and Male Health Worker. • Travel, leave, station leave of ANM. |
| Agriculture Supervisor | <ul style="list-style-type: none"> • Checking attendance. • Agriculture Supervisor shall work under control of GP. |

These powers should be utilized to ensure that these functionaries work for the benefit of the local people. If the GP President, in consultation with the Ward Members, comes to a decision that a particular departmental functionary is consistently underperforming, s/he should bring this to the notice of the block level official concerned.

11.3 Officials and Gram Sabha

The departmental functionaries should be asked to attend Gram Sabha meetings. These functionaries should provide general information to Gram Sabha members on various issues such as the importance of immunization, causes of malnutrition, prevention of diseases etc. during Gram Sabha meetings and also inform the Gram Sabha about their activities. This will encourage people to cooperate with the GP and departmental official and also make the officials more sensitive to people's needs.

11.4 Dealing with Block Development Officer

The Block Development Officer (BDO) administers oath of office and secrecy to GP Presidents and deploys GP Secretaries to the GPs. While in office, the GP President and the Secretary have to deal with the BDO on a regular basis for administrative and financial sanctions and progress reporting. Therefore, it is important to maintain a good

professional relationship with the BDO.

The BDO periodically conducts review meetings with the GP Presidents and GP Secretaries/other employees. The GP President and Secretary must attend these meetings on a regular basis with required preparation. These meetings should be used to explain the problems faced by the GP and also to get programmatic information and support. The GP President can request the BDO for the assistance of various technical officials available at the block level. Sometimes, the BDO may be able to introduce the GP President to other officials who may be able to help the GP in various ways.

As the GP President and Secretary have to interact with villagers on a daily basis, many a times they are under pressure to fulfil people's demands and expectations. At times, the BDO may not appreciate such pressure. This may lead to friction between the GP President and the BDO. It is necessary that GP President firmly and confidently convey the needs and concerns of the GP and at the same time remains courteous with the BDO. All such communications must be made in writing and copies of these communications must be kept in the relevant file. On the other hand, BDOs are often work under pressure to meet targets and need to collect information and progress reports etc. The GP should be equally responsive to such requests from the block office. This is likely to make the block office more responsive to the GP's requirements.

Checklist

- Is the performance of government employees monitored regularly in the GP?
- Do the GP President and ERs support and praise employees who work well and try to bring improvement in the work of employees who are not performing well?
- Do the GP and departmental employees attend Gram Sabha meetings regularly and provide information?
- Do the GP President and Secretary attend block level meetings regularly and provide information as needed?



Income and Expenditure

As a local government, the GP is responsible for generating income along with its other functions such as planning, implementation of schemes and delivery of services. In order to become an institution of local government in the true sense, the GP needs to enhance its own source revenue and finance its own development initiatives. It is also responsible for managing its expenditure in a prudent manner. Hence, it is important that the GP generates significant income and spends it wisely in order to undertake more works for local development.

12.1 Sources of Income

Income generated at the GP level can be broadly divided into the following five categories:

- a) **Own Revenue:** Own Revenue includes tax revenue such as land and building tax, and non-tax revenue such as water charges, vehicle registration fees etc.
- b) **Assigned revenue:** Assigned revenue means revenue levied and collected by the State Government but shared with local governments. The proceeds from these taxes are fully assigned to local bodies in accordance with the recommendations of the SFC.
- c) **Shared revenue:** Apart from the own tax domain of the GP, it is also entitled to receive



proceeds from resources which are levied and collected by the State Government, but shared with local bodies. Land revenue and cess on land revenue are examples of shared revenue.

(The important difference between assigned revenue and shared revenue is that, while assigned revenues are assigned to Panchayats by law or through rules, shared revenues are not. However, both are levied and collected by the State Governments and shared with the Panchayats.)

- d) **Grants:** These are funds received from the Central and State Government. These grants can be of two types: tied and un-tied:
 - Tied grants include grants received from different schemes like MGNREGA, IAY, NRHM etc. These are given to finance

programme - specific activities and funds allocated for a particular purpose cannot be used for any other purpose.

- Untied-grants which can be used to address local needs. As no conditions are attached to these grants, these are called 'untied-grants'. Central Finance Commission and State Finance Commission grants are examples of untied grants. Funds under BRGF are also provided in the form of an untied grant.

These grants may be utilised for various

purposes which can broadly be classified into two:

- Administrative grants such as for salaries, building repairs etc. and
- Development grants, which may be used for development of GP and its people.

e) **Miscellaneous receipts:** Receipts that cannot be classified into any group of regular and known sources of receipts are called miscellaneous receipts. These could be donations received by the GP for any specific purpose, funds raised by the GP etc.

12.2 Taxes

Bengal (as per West Bengal GP Administrative Rules 2006)

The following are the taxes collected by GP in West

| No. | Tax | Prescribed Rate |
|-----|-----------------------|--|
| 1. | Land and Building Tax | <ul style="list-style-type: none"> • At the rate of 1% of the annual value (6% of market value) of such land and buildings when the annual value does not exceed rupees one thousand • At the rate of 2% of the annual value of such land and buildings when the annual value exceeds rupees one thousand. |

12.3 Ensuring Tax Collection

For imposing the Land & Building Tax, an assessment of the market value of properties is required. For determination of ownership and market value of the land, or building, or both, for the purpose of assessment of tax, the GP should pursue the following steps as per the West Bengal GP Administrative Rules 2006:

- The GP shall conduct a field survey and collect self-declaration of individual as sessees about the area and valuation of land or building or both.
- The GP shall consult the valuation list maintained by the Block Land and Land Reforms Officer and the Additional District Sub-Registrar or District Registrar before 1st

September, each year.

- A register containing details of land and building together with the market value so determined, shall be maintained by the GP and updated every year.
- Taxes, rates, tolls or fees so assessed shall be due on the 1st April of each year and payable within three weeks from such date.
- Every person liable to pay any sum assessed as tax, shall tender the same either at the office of the GP, or to the Tax Collector engaged by the GP.
- A fresh determination of market value of land or building or both shall be done after every five years or after the constitution of the newly elected body in a GP, whichever is earlier.

Apart from the above, the GP may also organize tax collection camps after the harvesting of major crops or at any other appropriate time. To build confidence in the system, the GP may also pro-actively announce the collection amount from different sources and how it is utilised for community development work. Tax collection should be discussed regularly in Gram Sabha meetings, and people should be sensitized to the fact that by paying their taxes, they are supporting their own development. The GP may also explain the various purposes for which the tax revenue is used to highlight the importance of paying taxes.

12.4 Tax Arrears

The difference between the total amount of assessed tax and actual tax collected is 'tax arrears'. In other words, tax arrears are tax amounts that the GP should have collected, but did not. High tax arrears at the GP level indicate an underperforming tax collection system. GPs should ensure that they have no tax arrears.

The West Bengal GP Administrative Rule 2006 lists

the following measures to address the problem of tax arrears:

- The Gram Panchayat shall prepare a list of persons who have failed to pay their dues and display it in at least two public places.
- If any of the defaulters does not pay the sum due or does not show sufficient cause to the GP within 15 days from the date of publication of the list, the GP shall place the list of tax defaulters in the Gram Sansad (Ward Sabha) meeting for discussion and intervention of the community for recovery of dues.
- If the GP still fails to recover dues from the defaulters, the GP shall send a written requisition to the Certificate Officer having jurisdiction for recovery of dues under the Bengal Public Demands Recovery Act, 1913 (Ben. Act III of 1913).

12.5 Non-Tax Income

The sources of non-tax income (fees, levies etc.) of GPs and prescribed rates in Rajasthan are as follows:

| No. | Income source | Prescribed Rate |
|-----|---|--------------------------------|
| 1 | Fee on applications made to GP | Rs. 10 |
| 2 | Issuance of certificate of residence, caste and income | Rs. 20 (for SC/ST - Rs. 5) |
| 3 | No objection certificate for electricity and piped water supply | Rs. 40 (for SC/ST - Rs. 20) |
| 4 | Certificate for successor of mutation | Rs. 40 (for SC/ST - Rs. 5) |
| 5 | Registration of birth and death after 30 days | Rs. 20 |
| 6 | Permission for building construction | Rs. 2/sqm. for pucca buildings |
| 7 | Petrol and diesel pump | Rs. 2500 per year |
| 8 | Dhaba/ Restaurant | Rs. 1000 per year |
| 9 | Small business unit | Rs. 200 per year |
| 10 | Mobile Towers | Rs. 10000 per year |
| 11 | Guest House/ Hotel | Up to 5 rooms - Rs. 1000 |
| | | 6 to 10 rooms - Rs. 2500 |
| | | 11 to 15 rooms - Rs. 4000 |
| | | 16 and above Rs. 5000 per year |

While the taxes of the GP are often fixed, the GP can really explore the possibilities of various non-tax sources to increase income. For example:

- All common property resources vested with the GP need to be identified, listed and made productive for revenue generation. For example:
 - ✓ Ponds may be leased for generating income
 - ✓ Land belonging to the Panchayat may be leased out for various purposes
- GPs may develop its own market infrastructure, i.e. local haats, shops etc. and these may be rented out. This can increase revenue as well as promote marketing of agriculture produces

and other local products.

- Panchayat resources can be augmented by imposing fee on tourist vehicles, restaurant, provision of special amenities for tourist, advertising hoardings etc. wherever possible.
- Sometimes, activities or assets that do not appear capable of generating income can be turned into income- generating assets. For example, garbage collected can be used to prepare manure, and be sold to generate revenue for the GP.

12.6 Grants

The following are the key grants received by the GP from various sources:

| No. | Grant source | Tied or untied | Purpose |
|--|-------------------------------------|----------------------|--|
| Sourced From Central Government | | | |
| 1 | 13th Central Finance Commission | Untied | Provision and maintenance of civic services like drinking water, solid-liquid waste management, e-governance, maintenance of GP assets and infrastructure. |
| 2 | BRGF | Untied | Addressing critical gaps in infrastructure. |
| 3 | MGNREGA | Tied | Employment generation and creation of productive assets. |
| 4 | IAY | Tied | Housing for Poor. |
| 5 | NSAP | Tied | Social security such as pension etc. for old, widows, differently abled etc. |
| 6 | NRHM | Tied | Health awareness, community mobilisation. |
| 7 | MPLAD | Tied | Scheme specific. |
| 8 | NBA | Tied | Provision of Individual Household Latrine (IHHL), Community Latrines etc. |
| Sourced From State (Rajasthan) | | | |
| 1 | State Finance Commission | Untied | Drinking water and other infrastructure work, maintenance work. |
| 2 | Annual Maintenance Grant (Rs. 5000) | Tied | For maintenance of school building etc. |
| 3 | Grant for New Panchayat (Rs. 5000) | Untied (one time) | |
| 4 | Development Grant/Matching Grant | Tied | State share of specific schemes |

The GP should ensure that it gets its share of grants on time and utilize these grants fully to ensure that the people of the GP receive maximum possible benefits from government schemes. In case some grant is not received, the matter should be taken up with the State Government.

12.7 Expenditure

The GP is responsible for the implementation of several Central and State programmes. It is important that funds coming from these programmes/schemes are spent in a timely and judicious manner. The following are some key issues to be kept in mind while incurring any expenditure:

12.7.1 Prioritizing Expenditure

There can be several demands or wishes raised by local people during the GP planning process and also during implementation of schemes. It is not always possible for the GP to take up and implement all the activities. Activities have to be

prioritized, and funds should be used for high priority activities. Some of the criteria for fixing priorities can be:

- Activities that benefit the poorest people and vulnerable groups, such as building local infrastructure in backward areas, special nutrition for children suffering from malnutrition etc.
- Creation of public goods (activities that benefit the entire village), such as provision of drinking water, sanitation, all weather road, playground for children, improvement of Anganwadi etc.
- Activities that improve livelihoods, such as storage sheds for SHGs.
- Activities for preparing for and tackling emergencies, such as natural disasters or fire or some other calamity.
- Activities that have long term benefits, such as protection of water sources.



12.7.2 Balancing and Reviewing Income and Expenditure

The GP needs to keep a balance between its income and expenditure. In order to do this, the GP should always prepare a realistic budget and spend as per the budget. Before initiating any infrastructure scheme like road construction, water supply scheme etc., the GP should ensure that funds are available to execute the said scheme. The following issues may be kept in mind for this:

- Expenditures not featuring in the annual budget are to be avoided as far as possible.
- The estimated budget for planned activities should not be exceeded.
- Costs for organising internal meeting (food, tea etc.), travel etc. should be as low as possible.
- Proper estimates and designs of construction works should be prepared (with support from Block Panchayat where Junior Engineer at the GP level is not available), so that quality work is done with minimum cost.
- Regular monitoring of the progress of construction works should be undertaken to ensure quality and to avoid over spending.

The GP in its monthly meetings should discuss both income and expenditure and strive to raise its income while cutting down wasteful expenditure.

12.7.3 Avoiding wasteful expenditure

The GP should try to utilise every bit of its resources with utmost care and always try to minimise wasteful expenditure so that most of the resources are channelized for the benefit of the poor.

12.7.4 Utilisation Certificates

The GP receives funds from the Central and State Government for different schemes. The GP needs to certify periodically that it has spent the amount as per the prescribed guidelines. This certification done in a prescribed format, called the Utilisation Certificate (UC). The GP President and Secretary should ensure that UCs for various ongoing programmes are prepared on time by the GP Secretary or the concerned GP employee and sent to the higher authority (Block Development Officer or as prescribed) on time. Release of funds under various schemes depends on the receipt of UCs for the previous instalment of funds released. Without receiving a proper UC from the GP as per guidelines, the Central or State Government may not release the next instalment. This may adversely affect implementation of work. Hence, the GP should always try to submit UCs on time to ensure receipt of funds for various schemes in a timely manner.

Checklist:

- Is the income and expenditure of the GP discussed regularly in GP meetings with a view to increasing income and reducing wasteful expenditure?
- Is the importance of paying taxes discussed in the Gram Sabha?
- Have tax arrears been collected?
- Have new sources of non-tax income been developed?
- Are the poorest people benefitting from the activities funded by the GP?
- Has all wasteful expenditure been stopped?
- Has the GP provided all the UCs needed to obtain funds under various schemes?

Accounting and Audit

13.1 Accounting System

In the previous chapter, we have discussed the importance of tracking and reviewing the income and expenditure of the GP. This can be done by maintaining accounts. The GP, as a local government, is responsible for keeping account of all the funds that it receives. The accounts of a GP should be well maintained and always up-to-date. Accounting rules and principles to be followed by the GP are notified by States as per their Acts and rule.

For example, detailed rules for GP accounting in West Bengal are provided in the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007. The GP should discuss these accounting rules in its meeting and ensure that these are being followed. The GP can also request the help of the Panchayat Audit and Accounts Officer (PA&AO) who is stationed at the block office to explain the whole process.

The GP should maintain its books of accounts on accrual basis following the double entry system of book-keeping. With the double entry accounting system, it becomes easier to track funds received from different sources and to exercise necessary budgetary control. The GP President must understand the accounting practice by discussing



with the auditors or experts at the Block office.

13.2 Books of Accounts

To facilitate the maintenance of accounts, various books or registers are prescribed in the Kerala Panchayat Raj (Accounts) Rules, 2011. These are:

13.2.1 Cash Book

- Cash Book is maintained by the Accountant. It records the transactions pertaining to cash receipts and cash disbursements of the GP.
- All amounts received in cash by the GP including cash withdrawals from the bank or treasury are entered on the debit side of the Cash Book. All payments in cash, including cash remittances into the bank/treasury, are recorded on the credit side of the Cash Book.
- The Cash Book is closed daily, the totals for the end of the day struck and the closing balance worked out with details to show

unremitted and undisbursed cash, if any.

- The Secretary has to examine the entries and the closing balance in the Cash Book and affix his signature as token of such examination at the end of each day.
- Cash in hand should be verified with the Cash Book balance at the end of each day and recorded.

13.2.2 Bank Book

- Bank Book is maintained by the Accountant and contains a record of all amounts deposited or withdrawn, in cash, cheque or other means from bank/treasury accounts.
- The items of receipts accounted on the debit side of the Bank Book are: cash collection remitted in to bank/treasury accounts, cheques deposited, amounts remitted or received directly in the bank/treasury accounts including letters of authority, RTGS, electronic transfer etc. and any other collections, demand drafts, letters of authority, etc., received in the bank/treasury accounts.
- All withdrawals and payments from the bank/treasury accounts are accounted on the credit side of the respective Bank Book.
- The Bank Book is closed at the end of each day.
- The actual balance in the bank/treasury accounts must be maintained on a monthly basis and compared and reconciled with the Bank Book balance.

13.2.3 Journal Book

- All entries which do not involve cash or bank/treasury accounts are to be recorded in the Journal Book, appropriately identifying the account heads to be debited and credited in respect of each transaction.
- The Journal Book is maintained by the

Accountant.

13.2.4 General Ledger

- The General Ledger is maintained by the Accountant, with separate folios for each head of account.
- At the end of each day, the transactions recorded in the Cash Book, Bank Book and Journal Book are posted to the appropriate ledgers.

13.2.5 Sub Ledger

- Sub Ledger may be maintained for any account in the General Ledger identified as Control Account, for detailed information, such as of contractors, suppliers, etc. The Sub-Ledger is maintained in the same form as the General Ledger.

13.2.6 Vouchers

- Every financial transaction of GP is entered in a Voucher and the type of Voucher to be used depends on the nature of the transaction.
- All Vouchers are prepared by or under the supervision of the Accountant and used as the covering sheet for all supporting documents which form the basis of authorization of the transaction.
- Vouchers are numbered separately for each type and are distinctly coded for each Fund. The Voucher numbering begins afresh every year.
- A single Voucher can have multiple account heads but shall record transactions only in respect of one fund.

13.3 Computerized Accounts: Use of PRIASoft

The use of ICT to support the accounting processes can play a very important role in easy and transparent maintenance and management of accounts. To this end, the Panchayat Raj Institution

Accounting Software (PRIASoft) has been developed by National Informatics Centre (NIC), Government of India. More details on using PRIASoft are given in the chapter on 'Use of Computer Applications for Gram Panchayat Functioning'.

13.4 Bank Accounts

The GP needs to open one or more bank accounts where funds for various schemes and its own funds are kept. As per the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007, the GP has to open savings bank accounts in the nearby nationalised or licensed Cooperative Bank, Grameen Bank or Post Office. Different Central and State schemes may have the requirement and related guidelines for opening separate bank accounts, which should be followed by the GP.

13.5 Signing Cheques

All payments of the GP should be made by cheque. As per the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007, the GP President (Pradhan) and in her/his absence the GP Vice-President (Up-Pradhan) and Executive Assistant are joint signatories for issuing cheques. The GP President should never sign a blank cheque or a cheque not countersigned by the Executive Assistant. Before signing any cheque for payments, availability of budgetary provisions, fund availability, completion of work for which payment is being made and availability of supporting documents must be ascertained.

13.6 Financial Audit

Accounts of GPs are audited by the Examiner of Local Account (ELA).

13.6.1 Purpose of Financial Audit

The purpose of a financial audit is to provide an objective and independent examination of the financial statements and to assess that these are correct and as per rules. The financial audit examines whether the expenditure made by the GP is authorised as per the applicable financial rules, programme guidelines, authenticated by supporting documents and is justified.

Financial audit increases the value and credibility of the financial statements prepared by the GP. Financial auditing should be seen as a supporting system for improving the financial management system of the GP.

13.6.2 Statutory measures to be taken by GPs

Key provisions made in West Bengal GP Administration Rules 2006 with respect to GP audit are:

- After receiving the audit report, the GP President (Pradhan) shall, within ten days, place it in a specially convened meeting of the Finance & Planning Standing Committee for comprehensive discussion on auditor's observations on any irregularity, or impropriety in expenditure, or any loss or wastage of money.
- After discussion on the audit report in detail, the Finance & Planning Standing Committee shall make a resolution recommending the actions to be taken to rectify the defects or irregularities. If required, it shall also record the reasons or explanations showing the grounds for which it is incorrect or undesirable to take remedial action as proposed in the audit report.
- Thereafter, the GP President shall convene a special meeting of the GP within next ten days to discuss the observations made by the



auditor and the recommendations of the Finance & Planning Standing Committee.

- After the meeting, the GP President with the assistance of the Secretary and other employees as may be deemed necessary, shall prepare, within a fortnight, a statement as prescribed, giving item-wise replies or comments with additional information in separate sheets annexed, if necessary, on the audit report and send it to the BDO in triplicate.
- The BDO shall record his/her comments in the appropriate column of the statement against the item-wise replies of the GP, retain one copy with him, and send two copies to the Sub-Divisional Officer within ten days from the date of receipt of the statement.
- The Sub-Divisional Officer shall put his/her comments in the appropriate column of the statement prepared by the GP, retain one copy with him and forward other copy to the auditor within seven days.

13.6.3 Audit Para

A 'pending audit para' is the observation made by the auditor for which the GP has not been able to provide a satisfactory reply. For this, the GP should take corrective actions as suggested by the auditor. In case of confusion, the GP may take suggestions of the Panchayat Audit and Accounts Officer (PAAO) for correcting the error or write to the BDO for advice regarding the necessary actions for corrections to be made in the books of account.

Checklist:

- Are the accounts of the GP up-to-date and maintained daily?
- Is the GP using PRIASoft and maintaining accounts on-line?
- Are all the registers related to accounts up-to-date?
- Has the GP followed the suggestions given in audit reports?
- Have the pending audit paras been dealt with?

Office Management

In order to function as an effective institution, the GP must have a people-friendly office and follow certain office procedures and maintain important records in files and registers. This section deals with some important office management issues.

14.1 GP Office Amenities

The residents of the GP come to GP office to get various services, such as to know about entitlements of various schemes, to get death, birth and marriage registration done, to take caste and income certificates, to ask for work under MGNREGA etc. The GP staff and elected Ward Members should be polite and sensitive while dealing with people and address their needs. The GP office environment and amenities should also be people friendly. A GP office should have following key facilities:

- A well ventilated and well-lit GP office building.
- Shaded seating arrangement for visitors.
- Provision for safe drinking water.
- Clean, usable separate toilets for women and men with running water facility.
- List of services provided by the GP should be clearly displayed in a board or through wall writing. (e.g. death-birth registration, provision of various certificates, tax collection etc. along



with their dates, timings and name of concerned GP employee dealing with it).

- Notice Board for notices, information, names of beneficiaries of different schemes etc. in a place accessible to all.
- Walls may also be used for disclosing names of beneficiaries of IAY, NSAP, progress of MGNREGA work etc.
- Easily accessible Complaint Box.
- Ramp facility for persons with orthopaedic disability and old people.
- Rooms or proper seating arrangements i.e. chair and writing desk for the GP President, ERs and employees with tags outside the room for easy access for local citizens.
- Computers and accessories, cupboards for keeping records/registers, office stationery etc.

required for office work.

- Meeting hall/room to conduct GP meetings, Standing Committee meetings and small training programmes.

In addition to the above, the overall cleanliness of the office is of utmost importance. People who work in the GP as well as those who visit it must feel motivated, comfortable and welcome, which is not possible in a dirty environment.

14.2 Registers for Record Keeping

Record keeping is an important aspect of office management. Good record keeping builds institutional memory and promotes transparency. One important part of record keeping is maintenance of registers. Various registers are maintained by the GP Secretary/concerned employee under the supervision of the GP President.

The following is the list of important registers to be kept at the GP office in Rajasthan:

| Sl.No. | Name of the Register | Purpose |
|--------|--|--|
| 1 | Letter Receipt Register | For keeping record of all letters received by GP. |
| 2 | Letter Despatch Register | For keeping record of all letters despatched by GP. |
| 3 | Stock Register | For keeping record of materials purchased and used by GP. |
| 4 | Building-Fixed Asset Register | For keeping details of GP's fixed assets, their value, revenue earned etc. |
| 5 | Birth, death and marriage registration Register | for keeping track of birth, marriage and death of local residents along with their education, religion, gender etc. |
| 6 | Income Register | For keeping details of fund amount, source of fund (scheme), expenditure voucher etc. |
| 7 | Mutation Register | Mutation details are recorded in this Register. |
| 8 | Meeting Resolution Registers | For recording meeting minutes and resolutions. Separate registers for GP meetings, Gram Sabha, Ward Sabha and Standing Committee meetings shall be kept.) |
| 9 | Land (Abadi Bhumi) Title (Patta) Register | Details of residential land (abadi bhumi), titles (Patta) given by GP shall be recorded here. |
| 10 | Inspection Register | For recording written observations (with signature and date) made by inspecting/visiting government officials. |
| 11 | Ration Card Register | Details of ration cards issued by GP to be kept in this. |
| 12 | Own Source Revenue Register | For keeping details of all own source income of GP. |
| 13 | Development Work/Scheme Register and Work Completion | RegisterDetails of various works like construction of school building, dispensary, drains, roads etc. and work completion reports related to those works shall be kept in this Register. |
| 14 | Measurement Book (MB) for development works | To record detail measurement of works. This helps to compare whether actual work has been done as per approved design. |

| Sl.No. | Name of the Register | Purpose |
|--------|---------------------------|--|
| 15 | Complaint Register | For recording complaints and tracking timely redress of such complaints. |
| 16 | Service Diary | Details of daily work done and details of official travel by GP Secretary and Gram Sevak shall be recorded here. |
| 17 | BPL Register | For recording details of households living Below Poverty line. This Register helps in selection of beneficiaries of various social security programmes (to be approved by Gram Sabha). |
| 18 | Cash Book and Ledger Book | These are used for recording daily financial transactions (payment & receipt) made. |

14.3 File Management, File Processing and Decision-Making

Important decisions of the GP have to be recorded in files. Approval for issuing work orders, release of payment and submission of progress report or income-expenditure report to block or district administration, replies to letters etc. at the GP level should be taken in the concerned files. For example, if a letter is received for submission of Utilisation Certificate for the Central Finance Commission Grant (CFC Grant), the GP Secretary or the concerned GP employee, after preparation of the draft Utilisation Certificate in the prescribed format, should put up the file to the GP President along with a note for her/his decision and approval. The GP President may discuss the issue with the GP Secretary, verify the Utilisation Certificate, approve the proposal and sign the Utilisation Certificate for submission to the higher authority. One copy of the Utilisation Certificate should also be kept in the concerned file as office copy.

Whenever a Government Order or instruction/letter from the district/block administration on any scheme is received at the GP office, one copy of the letter needs to be kept in the letter receipt register. The GP must have a copy of all the important instructions and guidelines issued by the government.

14.4 Use of Computers and e-applications

Use of computers, internet and other related applications can help the GP in many ways to function as a more efficient institution and deliver better services to local citizens. Many computer-based applications have been developed by the Central and State Governments which the GP can use for better planning & budgeting, accounting, reporting and disclosure of information. With changing times, it is important that GPs also take advantage of these applications and use computers and related applications as much as possible.

For example, in case of MGNREGA, all the reporting arrangements are internet based and even muster rolls (e-muster roll) also need to be uploaded by the GPs. As a whole, this saves time and improve transparency at all levels. Similarly, various applications like PRIASoft (for accounting), GP Area Profiler (for recording and updating information about the demographic profile of the GP, ERs and their contact details), PlanPlus (for planning), Assets Directory (all the existing assets of the GP created under different schemes of the Central and State Governments) etc. are also available, which can help the GP a lot in everyday functioning. Delivery of services like issuance of certificates, sanction of building plans, fees & tax collections can also be done through computer applications which

speed up services and reduce unnecessary paper work. Relevant Government Orders can also be easily collected from the government websites, which saves lots of time. The GP should be proactive in using computers and internet services (wherever available) and take advantage of the e-applications available from both the Central and State Governments. More details on use of various available e-applications are given in the chapter on 'Use of Computer Applications for Gram Panchayat Functioning'.

14.5 GP Website

In today's world of computers and internet, the website has become a very powerful tool for information dissemination, communication and other services. The GP can create its own website and put various types of information in it, which can be seen by any citizen with an internet connection from anywhere in the world. The GP can take the help of any professional agency to design and host its website. A simple website can be designed and hosted free of cost for a specific time period. The GP can also request the district administration for help in this regard. The district administration may help the GP to host its website with technical support from agencies like the National Informatics Centre (NIC). The GP may also develop its website using the National Panchayat Portal (NPP) e-application. More details on NPP are given in the chapter on 'Use of Computer Applications for Gram Panchayat Functioning'.

The GPs can use their website for disseminating:

- Key information about the GP
- Pro-active disclosure under RTI Act
- Places of tourist interest
- Details of Elected Representatives, employees and Standing Committees
- Annual GP Plan and budget
- Tender notices
- Progress of work (with photographs)
- List of beneficiaries under various programmes
- Entitlements of citizens in various Central and State sponsored programmes
- Notice of Gram Sabha and various other meetings

Checklist:

- Is the GP building clean, with facilities such as toilets, waiting area etc. to make it people friendly?
- Are all the required registers up-to date?
- Are decisions taken properly in files?
- Are computers being used as much as possible?
- Does the GP have its website and is it attractive and user friendly?

Use of Computer Applications in Gram Panchayat Functioning

GPs should use computer applications for informed decision-making, for transparency, disclosure of information to citizens, social audit, for better and convergent delivery of services to citizens, for improving internal management and efficiency, for capacity building of Elected Representatives and officials and for the transparent procurement of services and materials. To enable Panchayats use computer applications, Government of India has developed the Panchayat Enterprise Suite (<http://panchayatonline.gov.in>) having 11 applications among which 10 e-applications (except GIS) have already been rolled out. These are described below.

15.1 Local Government Directory (LGD)

The Local Government Directory (LGD) aims to keep all the information about local governments online. LGD maintains an up-to-date list of villages and GPs and their wards and generates unique codes for each GP and ward. LGD is available on <http://lgdirectory.gov.in>

15.2 Area Profiler

In the Area Profiler, the GP can maintain its profile, including a brief description about the GP, connectivity to the GP, neighbouring local bodies, places of tourist interest, boarding and lodging details etc. In addition, GPs can also maintain



details of functionaries, members of committees, family register and details of migration using Area Profiler. This e-application is available on <http://areaprofiler.gov.in>

15.3 PlanPlus

PlanPlus helps Panchayats and other local bodies in better planning and plan implementation. The GP can use this software to prepare the Perspective Plan (five year), Annual Plan and easily submit these online to District Planning Committee (DPC) for approval and inclusion in the District Plan. PlanPlus is available on the website (<http://planningonline.gov.in>). The following are the key processes that a GP may follow to use PlanPlus in strengthening its planning process:

- The GP has to get the 'User name' and 'Password' from the district administration. The user name and the password will help the GP to have access to the format for plan preparation.

- The first stage is the 'Requirement' section in which information on the wish list of works is received by the GP. PlanPlus can capture the needs identified through Gram Sabha/Ward Sabha or even by individual citizens. There is a separate 'Citizen' section in PlanPlus through which any citizen can propose her/his wish list of works to the GP. However, the GP has to decide whether to take up these works as per the feasibility of the proposal.
- The GP needs to prioritize works and enter information of prioritized work 'details' [work name, focus sector, possible output (assets/services / others to be created), asset category / unit/location, beneficiaries and estimated expenditure] on the format available on the PlanPlus software.
- In the next step, details about various sources of funding in the form of Centrally Sponsored Schemes/State Government Schemes and own source revenue are entered. Based on the sector of work, PlanPlus automatically shows the amount of expected allocation under different components of different schemes. The software also informs the GP about fund availability under different schemes and sectors, thereby ensuring optimal utilization of funds.
- There is a mandatory provision in the PlanPlus software to assign sector wise work to concerned Standing Committees by the GP. In this way, the software ensures involvement of the Standing Committees in the planning process.
- The GP can submit the prepared plan on-line to the higher authority for technical clearance. The GP Plan will automatically be forwarded to the approving authority. If all works are cleared, the plan is forwarded to the District Planning Committee (DPC) for inclusion in the District Plan.

The entire process described above can be done online and the automation features of the software will help the GP in the preparation and submission of the GP plan to higher authorities with ease.

15.4 PRIASoft

Use of ICT to support the accounting processes can play a very important role in easy and transparent maintenance and management of accounts. To this end, Panchayat Raj Institution Accounting Software (PRIASoft) has been developed by NIC, Government of India. PRIASoft is available at <http://accountingonline.gov.in> and <http://panchayat.gov.in/priasoft>.

In PriASoft, GPs are required to set their financial year in the application. The GP can optionally map the schemes under which they would be receiving funds or making expenditure. GPs have to enter master data such as bank account details, cheque book details, opening balance etc.

GPs have to record voucher entries in PRIASoft. GPs can enter the following four types of vouchers into PRIASoft:

- (i) Receipt Voucher for recording details pertaining to the funds/money received by the GP. Receipt vouchers include direct receipts, transfer receipts, advance receipts, refund advance and cancellation of cheques.
- (ii) Payment Voucher for recording details pertaining to expenditure incurred by the GP. The payment voucher is further classified as expenditure, transfer, advances and receipt cancellation.
- (iii) Contra Voucher for recording transfer of funds within a scheme i.e. any fund flow within a scheme.
- (iv) Journal Voucher to record rectification entry i.e. to book the expenditure under the correct head of account in case of wrong entry. Journal voucher is further classified into receipt

rectification, payment rectification, advance rectification, adjustment and deduction.

In addition to entering vouchers, GPs can also generate reports as prescribed by the C&AG from the data available in PRIASoft as follows: Day Book, Monthly Cash Book, Scheme-wise Cash Book, Ledger Book, Scheme-wise Journal Book, Scheme-wise Cheque Receipt Register, Scheme-wise Cheque Issue Register, Register of Advances, Register of Receivables and Payables, Annual Receipts and Payments Accounts, Consolidated Abstract Register, Monthly Reconciliation Statement, Stock Register, Opening Balance Report, Heads of Account.

15.5 Action Soft

Action Soft facilitates decentralized reporting of progress of works by facilitating GPs to report physical and financial progress of works. The works which are part of the approved action plan in PlanPlus will be available in Action Soft for progress reporting (physical & financial). In case, a GP is not using PlanPlus and still desires to use Action Soft, it can directly enter the approved work details in Action Soft. Fund allocation from different sources to these works and their administrative & technical sanctions are also captured in Action Soft. GPs can update the status of a work to ongoing, suspended, abandoned, spillover or completed status for reporting purposes. Action Soft is available on <http://reportingonline.gov.in>

15.6 National Asset Directory

The National Asset Directory (NAD), available on the website <http://assetdirectory.gov.in>, acts as a repository of various assets created/ controlled/ maintained by GPs and assigns a code to each asset for its unique identification leading to the effective utilization of the assets. The GP can enter and update the status of assets in their different stages including up- gradation, maintenance, earnings,

transfer, and disposal. GPs can also generate various reports related to lists of assets, asset up-gradation and maintenance, asset earnings, asset disposal, asset transfer, summary reports etc.

15.7 Service Plus and Grievance Redressal

The GP can use ServicePlus and Grievance Redressal e-application for receiving applications, updating the status of services such as birth registration, death registration, marriage registration, no-dues certificate, construction license etc. The GP President and other ERs may use ServicePlus to monitor the performance of individual functionaries and to take corrective action. This application is available on <http://serviceonline.gov.in>.

15.8 Social Audit and Meeting Management

Social Audit and Meeting Management (SA-MM), available on <http://socialaudit.gov.in>, aims to facilitate social audit of works taken under different schemes/programmes of Central and State Governments. A GP, through this e-application, can provide information requested by Social Auditor or Social Audit Facilitators and can also submit action taken reports on the findings of the social audit. In addition, SA-MM Facility for capturing agenda, issuing meeting notice and recording minutes and action taken for various statutory meetings as per State Panchayati Raj Act.

15.9 Training Management Portal

Training Management Portal (TMP), available on the website <http://trainingonline.gov.in>, provides a platform for functionaries and ERs of GPs to state their training needs and for training organizations including government organizations to address and manage these needs. ERs and functionaries of GPs may also visit TMP to know about forthcoming training programmes.

15.11 National Panchayat Portal

A GP can create its own website using the National Panchayat Portal (NPP) e-application. Such a website can be used by the GP to disseminate key information related to the activities of the GP to citizens. NPP is available on <http://panchayatportals.gov.in>

15.12 GIS

This e-application is aimed at providing the GP with all basic data available on other e-applications on a GIS map. The GIS e-application is to be rolled out soon.

Checklist

- Do we know the e-applications under Panchayat Enterprise Suite?
- How many of these e-applications we are using currently?
- How can we use other e-applications in future?

Procurement

To undertake projects such as construction and maintenance of roads, buildings, other infrastructure related works as well as office management, GPs have to procure goods and materials like cement, bricks, steel, pipes, spare parts, livestock, seeds, saplings, books, registers, stationery & printing items, electrical items, office furniture, office equipment, etc. As the GP is a public authority, procurement processes followed by it should comply with principles of public procurement and Acts or Rules of the State. The key principles and procedures to be followed by GP in this regards are discussed below.

16.1 Principles of Procurement

While procuring goods and services, the GP should follow the following principles:

- **Economy** : As resources are scarce, it is important that the GP should purchase only what is needed and at the right price. A proper assessment of the required amount and quality of material to be procured must be done with the help of a technical person.
- **Competition and Fairness** : To get good quality material at the lowest available rate, it is important to compare rates from different vendors. The GP should treat vendors or suppliers equally, and compare their rates with



impartiality. This increases competition among vendors and reduces costs for the GP.

- **Efficiency** : Goods and services need to be procured in a timely manner without any delay, which is important for the efficient and timely completion of work. Materials have to be stored in safe custody so that there is no pilferage. A stock register should be maintained.
- **Transparency** : Public opening of submitted price quotations/proposals should be practiced and information related to the selection of supplier/contractor should be pro-actively disclosed.

16.2 Committees of GP for Procurement

To ensure transparency, committees can be formed for supervising the procurement process. In Kerala, the following teams work together in order to

ensure transparency in the procurement process:

- a. **Procurement Team** : A Procurement Team is const it outed in every GP, led by the Secretary and supported by Assistants/Clerks. The Secretary is the designated Procurement Officer of the GP.
- b. **Purchase Committee** : The Procurement Team is guided and supervised by the Purchase Committee. The GP Secretary/Purchasing Officer is responsible for following rules in the various steps of the procurement process and placing proposals before the Purchase Committee. The Committee scrutinizes all the proposals and makes appropriate decisions/recommendations. The Purchase Committee can sanction purchase of any limit with approval in the GP meeting. The Purchase Committee comprises of:
 - c. 1. GP Chairperson---- Chairperson
 - 2. Dy. Chairperson--- Vice Chairperson
 - 3. GP Secretary---Convener
 - 4. All Standing Committee Chairpersons-Members
 - 5. Implementing Officers/ ex-officio Secretaries concerned --- Members
 - 6. Two nominees from Social Audit Committee (for general purpose only)
- d. **Social Audit Committee (SAC)** : The Social Audit Committee is set up to strengthen the process of constructive engagement between the citizens and GP and to ensure optimum use of public resources.

The SAC is formed at the Ward level. The SAC comprises of 10 members, 50% of whom must

be women. Typically, the SAC should comprise of local respectable persons like members of support organizations/NGOs, retired school teachers, retired government officers, women members of SHGs etc. The chairperson and 5 members form the quorum for a SAC meeting.

The SAC is responsible for:

- i. Creating awareness amongst beneficiaries and providers of local social, productive and infrastructure services.
- ii. Procurement monitoring i.e. bringing in greater transparency through active involvement at critical stages — need identification, monitoring of contract award etc.
- iii. Improving efficiency, productivity and quality in the delivery of goods and services through community oversight.
- iv. Remaining present during bid openings.
- v. Present its consolidated findings in the Gram Sabha, wherein all the officers of the GP should remain present to clear any doubts with relevant documentation, At the end of the financial year.

16.3 Methods of Procurement

Goods and services can be procured following various methods. Detailed rules for procurement are provided in State Acts, Rules or guidelines. For example, procurement methods to be followed by GPs in Kerala are provided in the “Guidelines for Procurement of Goods and Services in Local Governments in Kerala” [G.O. (P) 259/2010/LSGD dated 8.11.2010 of Local Self Government (AA) Department]. These can be summed up as follows:

| Value (threshold) per contract | Procurement Method | Applicable Conditions and Steps in Procurement Process |
|--|--------------------------|---|
| Goods and works estimated to cost less than Rs. 5,000/- | Petty/direct Purchase | <ul style="list-style-type: none"> For stationery, commodities and similar routine items under goods and for repair works. However, there should be a ceiling in the annual budget for this kind of purchase. Lowest cost at the required quality to be considered. |
| Goods and works estimated to cost more than Rs. 5000/- and less than Rs. 25,000/- | Local Shopping | <ul style="list-style-type: none"> Minimum 3 quotations to be obtained/received. Request for quotations may be posted on the notice board of the GP and may be issued to all enlisted suppliers. Seven (07) days' time should be given for submission of quotations. Quotations submitted in written format shall be opened publicly in presence of suppliers/ representatives and a member of the Social Audit Committee. A purchase/work order should be issued to the eligible supplier who quoted the least price. The purchase order should contain details of items to be supplied, price, delivery period, warranty and other essential terms and conditions. Contract award information should be displayed on the notice board for 7 days. |
| Goods and works estimated to cost more than Rs. 25,000/- and less than Rs. 100000/- | Limited Tendering | <ul style="list-style-type: none"> Limited tendering is used where an approved list of large supplier/contractor base already exists and an open tender is not expected to vary the pricing conditions. To prepare the list, contractors who have earlier been selected for similar nature of work through competitive process may be considered. Contractors enlisted or registered by the upper tier bodies for similar nature of work may also be considered. Selection is made based on comparing price offers obtained from enlisted suppliers (minimum 5) to ensure competitive prices. Invitation for price bid may be issued giving 14 days' time for submission of offer. Sale of Tender Document is not required. Qualification criteria for contractors are: <ul style="list-style-type: none"> ✓ Financial turnover for the past 2 years is at least 5 times of the estimated price of the contract. ✓ Must have executed at least one single contract (in the last 2 years) valued at 80% of the estimated price of the current assignment. Offers are opened publicly on the designated date and time in presence of bidders and a member of the LSG Social Audit Committee. |

| Value (threshold) per contract | Procurement Method | Applicable Conditions and Steps in Procurement Process |
|--|---|---|
| | | <ul style="list-style-type: none"> • A purchase/work order is issued to the eligible supplier who quoted the least price. The purchase order contains details of items/works, price, time period, and other essential terms and conditions. • Contract award information is displayed on the notice board for 7 days. |
| Goods and works estimated to cost more than Rs. 1,00,000/- | Open Tender | <ul style="list-style-type: none"> • Notification / advertising in widely circulated newspaper, one national English and one Malayalam. • Sale of tender documents for a period of 21 days from the date of advertisement. • Submission of tender documents within 21 days of advertisement. • Public opening of tender and verification of tender security in the presence of bidders' representatives and a member of the LSG Social Audit Committee. • Evaluation and Selection of lowest evaluated responsive tender. • Contract award. |
| Other methods of procurement | | |
| Works contracts valued upto Rs. 500,000/- | Community/Beneficiary based direct implementation | <p>In direct implementation of works by Community Beneficiary Groups, the community develops a project and implements the same using its own resources (skilled and unskilled labour, materials, equipment) and may subcontract part of the project.</p> <p>Two important criteria in this process are:</p> <ol style="list-style-type: none"> a) Level of participation of the beneficiaries should be high b) Need and project identification should be done by the beneficiaries themselves <p>The steps involved are:</p> <ul style="list-style-type: none"> • Need assessment through a participatory process. • Establishing an Implementation Committee comprising of community members who are direct beneficiaries. • Drawing up implementation schedules, and schedule for purchase of construction materials and inputs. • Publication of plans and schedules on the notice board of Beneficiary Group, for 7 days, inviting comments. • Implementation (using shopping method for construction, materials) and monthly update of progress and expenditure details through notice board. • Review of project, quality, use and Operation & Maintenance; and Expenditure details by Social Audit Committee. |

| Value (threshold) per contract | Procurement Method | Applicable Conditions and Steps in Procurement Process |
|--------------------------------|---|--|
| | Rate Contract (No single contract award should value more than Rs. 500,000/-) | <ul style="list-style-type: none"> • A rate contract is given to a supplier selected through tendering process for supply of goods, works at specified rates for a fixed period (e.g. one year) • No quantities are usually mentioned in the contract, and the contractor is bound to accept any order which may be placed upon them at the rates specified within the contract period. On the other hand, GP undertakes to purchase from the contractor all goods, works which are required to be purchased under the contract. • Rate contracts are established following open tendering methods by specialized agencies such as DGS&D and agencies notified by Government of Kerala need to be followed. |

16.4 Addressing Fraudulent Practices

There can be cases of cheating, submission of false information, corrupt practices, non-delivery of goods and services etc. on the part of suppliers or contractors involved. The GP needs to be very careful in dealing with them. The following measures may be taken to address these issues:

- Appropriate background checks may be made while evaluating credentials or qualifications of the prospective contractors.
- Appropriate checks like earnest money, bid security, performance security etc. need to be applied while doing tenders.
- Conditions of contract like warranty conditions, performance and technical specifications, delivery period, place of delivery etc. need to be clearly mentioned in the bid and contract document.
- If any bidder or contractor is found to be engaged in any fraudulent or coercive act, their tender/proposal as well as awarded contract should be cancelled, and appropriate proceedings may be initiated against them as per law.

- The concerned contractor may also be blacklisted, and debarred from participating in any future procurement process.

Checklist

- Has the GP formed the appropriate committees for procurement?
- Are the Committees for procurement aware of the various processes and do they follow them?
- Are the goods and materials procured of good quality?
- Is there transparency in the procurement process and is the community involved?

RTI and Pro-active Disclosure

17.1 What is Proactive Disclosure?

Proactive disclosure means sharing of information on a person's or institution's own initiative, without being asked to do so.

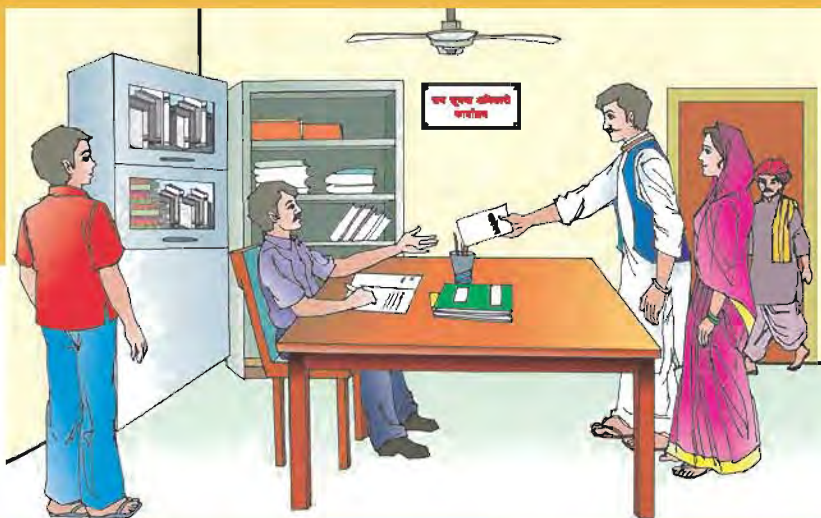
17.2 RTI Act

All public authorities, including GPs, are expected to make proactive disclosures as per Section 4-1 (b) of the Right to Information (RTI) Act, 2005.

The RTI Act gives right to citizens to ask for information from the Public Information Officer (PIO) of the GP, who needs to provide information to the applicant within 30 days. Information can be in the form of copies of various documents, inspection of documents, works and records, or certified samples of materials used in works. The PIO of the GP is the GP Secretary.

Deliberate and unjust denial of information attracts penal action under the RTI Act. The PIO can be penalised Rs. 250 per day up to a maximum of Rs. 25,000 for:

- (i) Refusing to receive an application without reasonable cause.
- (ii) Not giving information within the specified time limits without reasonable cause.
- (iii) Refusing to disclose information without reasonable cause or in a mala fide manner.



- (iv) Giving incomplete, incorrect, misleading information intentionally.
- (v) Destroying records containing information that has been requested.
- (vi) Obstructing furnishing of information in any manner.

17.3 Advantages of Proactive Disclosure

The GP is a public institution and it has to function in a transparent, accountable and responsive manner. This means that all the important information related to the functioning of the GP must be shared with the villagers. The GP President, Secretary and other office bearers must respond to the demands of the villagers and reply to their queries. They must also explain their actions, or reasons for lack of action, to the villagers individually and also through the Gram Sabha. For example, when a road is being constructed in the GP area, people may ask for

information such as the name of the contractor, approved budget, length and location of the road, time-frame of completion of work and source of funds. If this information is not made public, citizens can make their own assumptions and judgements, which may be adverse to the intent of the GP. So, it is advantageous for both the villagers and the GP that all information is made public. Further, when the GP shares information openly and frequently, it works as a trust builder and villagers start to support the GP. If all the important information is pro-actively disclosed and made

accessible to the villagers, it is less likely that people will submit separate applications seeking information under the RTI Act.

17.4 Areas for Proactive Disclosure

A total of 17 (seventeen) areas have been specified in the RTI Act for proactive disclosure (see the list in the box below). It is advisable to put all this information on the notice board and the wall of GP office and also display it on the GP web site. In addition, this information may be kept in a separate file which can be easily accessed by villagers.

Issues around which Self-Disclosure has to be made under RTI (Section 4-1. b)

1. The particulars of the organisation, functions and duties.
2. The powers and duties of officers and employees.
3. The procedure followed in the decision making process, including channels of supervision and accountability.
4. The norms set for the discharge of its functions.
5. The rules, regulations, instructions, manuals and records, held or under the GP's control or used by its employees for discharging its functions.
6. Statement of the categories of documents that are held or under the GP's control.
7. The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of policies or implementation thereof.
8. The statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as a part of the GP or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible to the public.
9. The directory of officers and employees.
10. The monthly remuneration received by officers and employees, including the system of compensation as provided in regulations.
11. The budget allocated to each agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made.
12. The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes.
13. The particulars of recipients of concessions, permits or authorisations granted.
14. The details in respect of the information, available to or held by it, reduced in an electronic form.
15. The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use.
16. The names, designations and other particulars of the Public Information Officers.
17. Other information as may be prescribed.

Among the 17 points, the GP may specifically focus on prominently displaying the following:

- The name and designation of the Public Information Office – in most cases it is the GP Secretary and the Appellate Authority. (point 16)
- The names of Standing Committee members and members of the CBB formed under public programs like SMC, VHSNC, etc. (Point 8)
- The scheme wise beneficiary list indicating the name of the beneficiary, father's name and amount disbursed at least for the last five years. (point 12)
- List of major works undertaken giving name of the work, location of the work, duration in which it was built, amount spent and name of the contractor if any etc.

The GP may also encourage the School, Angnwadi, Health Centre etc. to display information proactively. For example, the Health Centre should display about the stock of free essential drugs, use of money allocated to VHSNC; the school can display the students enrolled, minutes of SMC meetings and use of grant allocated; similarly other institutions can display the relevant information.

17.5 Gram Sabha and Proactive Disclosure

The Gram Sabha is an important forum for proactive disclosure of information. Information shared in the Gram Sabha has to be in easy language and format so that villagers easily understand and make sense of it.

17.6 GP Website and Proactive Disclosure

AGP website may be used for pro-active disclosure under the RTI Act and for providing other important information to villagers. Area Profiler and National Panchayat Portal may be used for this purpose. In the Area Profiler, the GP may publish information such as brief description of the GP, places of tourist interest, family register, details of elected

representatives, employee details, details of standing committees etc. On the GP's page in the National Panchayat Portal, various reports may be published.

A GP should post all the necessary information covered under the 17 points of pro-active disclosure on the website in the local language. Necessary forms for social security schemes, tender notices, Gram Sabha notices, list of tax assesseees with tax dues etc. may also be posted for the benefit of the residents of the GP. In addition to its own website, the GP must also upload information to the various Management Information Systems maintained through Scheme specific websites such as NREGASoft for MGNREGA.

17.7 Ensuring Effective Implementation of RTI

To ensure effective implementation of the RTI Act, the GP President and Secretary need to take the following actions:

- Ensure maximum proactive disclosure.
- Encourage RTI applications and not show resistance.
- Maintain a register of RTI applications which includes – date of application, name of the applicant, subject of the application, status of the application (disposed, forwarded to related dept.), pendency and action taken on pendency.
- Review the pendency of RTI applications in the GP meeting on a fortnightly basis.

Checklist:

- Do we know the key provisions of the RTI Act?
- Has the GP made proactive disclosure in the Gram Sabha, on the Notice Board and on its web site as per the RTI Act?
- Are RTI applications dealt with in a timely manner?

Grievance Redressal

18.1 Importance of Grievance Redressal

Despite the best intentions to reach out to the poorest of the poor, there may be discontent and complaints with regard to implementation of programmes, particularly with regard to selection of beneficiaries, timely release of grants/entitlements, irregularities with regard to procurements and disbursements etc. Timely redressal of people's grievances to their satisfaction not only reduces discontent, but also helps the GP to improve its functioning.

Many a time, grievances arise due to poor communication or lack of access to the concerned authorities. Hence, the GP President, Secretary and Ward Members must remain accessible to the people and always keep channels of communication open. Rather, they should proactively seek feedback on the functioning of the GP during every interaction with the villagers. Citizens' expressions of grievances should not be perceived as threats or as irritants, but as suggestions/feedback to improve programme outcomes and GP functioning.

If a GP receives many complaints, this can be a positive indicator of the villagers being aware, and the GP being accessible and responsive. A GP should motivate the village community to register their grievances without hesitation, and make



arrangements for effectively addressing the complaints. If a grievance registered at the GP level cannot be redressed to the satisfaction of the complainant, the GP should develop a mechanism to forward it to the higher level.

18.2 Ways of Receiving and Handling Complaints

The following are some of the mechanisms for grievance redressal at the GP level:

18.2.1 Complaint Register

Every GP should maintain a complaint register. Anyone who wants to register any complaint must have easy access to that register. Every complaint registered must be assigned a registration number and a dated acknowledgment of complaint registration must be given to the complainant.

The GP President must review the progress of

Suggested Format of Complaint Register

| Sl. No. | Name and Address of Complainant | Complaint/ Grievance | No. and Date of Complaint | Responsible person/ office | Signature | Status after 15 days | Remarks | Signature |
|---------|---------------------------------|----------------------|---------------------------|----------------------------|-----------|----------------------|---------|-----------|
| | | | | | | | | |

Suggested Format for Acknowledgement

----- Gram Pachayat -----Block-----District

Complaint No:

Date:

Received a written complaint from Shri/Smt
Address.....on dated (summary of complaint).....

(Secretary/ GP President)

redressal of all complaints registered in the meeting of the GP. This may become a permanent agenda of the GP meeting. The GP must inform the complainant of the action taken within 15 days from the date of registration of the complaint.

18.2.2 Complaint cum Suggestions Box:

As many residents of a GP may not feel comfortable registering their complaint face to face, complaint-cum-suggestion boxes may be installed outside the Panchayat office and one or two public places. These boxes must be opened on a weekly basis and complaints which are not anonymous, entered in the complaint register. Subsequent processes will be same as in the case of the complaint register.



18.2.3 Helplines

Various state Departments have their own help lines for registration and redressal of grievances. It is the duty of the GP to display these helpline numbers on the walls of the GP office and also at other public places.

18.3 Grievance Redressal by Higher Authorities

There will be several grievances that GP may not be able to address. For example, people may complain about the lack of teachers in the school, and the GP may not have the power to appoint teachers. In such cases, the GP can play an important role in bringing the complaint to the notice of the appropriate authority for its perusal. Complaints of this kind can be considered in GP meetings, and resolutions can be passed and communicated to the authorities concerned.

18.4 Conflict between People

In case of conflict between different parties, the GP can organise reconciliation meetings and redress the issues. For this the GP should use constitutional method, and not show any bias towards caste, gender etc.

Checklist

- Does the GP have a Complaints Box and Register?
- Are complaints addressed regularly?
- Does the GP regularly inform higher authorities of people's grievances?

Social Audit

19.1 Rationale and Concept of Social Audit

Social audit is a process for ensuring the accountability of the GP, in which details of the financial and non-financial resources used by the GP in the implementation of development projects or programmes, including progress in achieving objectives, are shared with the villagers. The villagers then examine these details, verify, seek clarifications and convey their opinion to the Gram Panchayat including suggestions for corrective actions and improvements.

One may ask, what is the need of social audit when there is already a Local Fund Audit of GP accounts? Financial audit looks into just the authenticity of financial transactions and is conducted by the financial auditor, whereas social audit looks into the relevance, purpose and quality of outcomes and is conducted by the people for whom the programme is designed and expenses are made. In social audit, along with the verification of papers and documents, people are encouraged to give their feedback on the quality of the work. Social audit provides useful feedback to the GP, which can help improve the quality of program delivery. In case of bottlenecks emerging out of the functioning of higher level authorities, the GP can explain this during social audit and also elicit the support of the community in pursuing with higher authorities for



the removal of these bottlenecks.

19.2 Process of Social Audit

Currently, social audit is mostly being practiced in MGNREGA and IAY. However, it can be undertaken for all public programmes. The GP may provide support for creating independent institutional mechanisms and operating procedures to take up social audit. The following steps may be followed for the effective conduct of social audit:

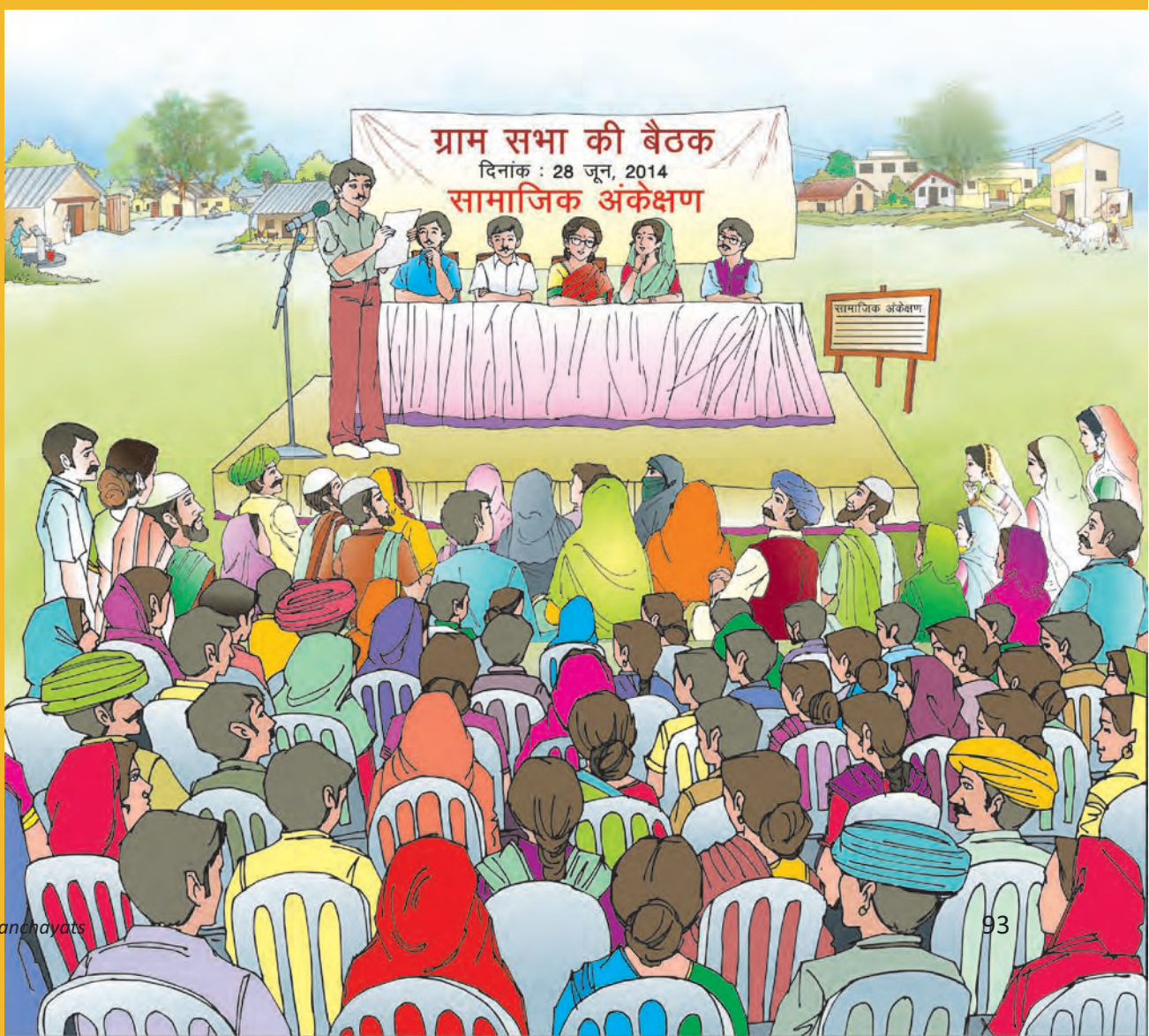
- (i) **Formation of an independent group of Social Audit Facilitators:** While actual social audit is to be conducted by the Social Audit Committee constituted by the Gram Sabha, an independent group of Social Audit Facilitators may be constituted from among Women's Self Help Groups, Youth Groups, Community Based Organisations and Civil Society Organisations.

(ii) Formation of a Social Audit Committee: It would not be practically feasible for all the members of the Gram Sabha to take part in the entire social audit exercise. Hence, a Social Audit Committee, with representation from women, SCs, STs and also beneficiaries of programme/ projects can be constituted by the Gram Sabha to conduct social audit. The Social Audit Facilitators can orient the Social Audit Committee on the processes to be followed.

(iii) Creation of enabling environment: ERs and functionaries of the GP, Social Audit Facilitating Team and Social Audit Committee must meet together and develop a consensus on the purpose, method, scope and schedule of social audit. The purpose is to seek feedback from people to make programme delivery effective.

(iv) Collection of information and verification:

Formats for data collection should be such that the Social Audit Committee can easily fill in the information. The Social Audit Committee may collect all the necessary information by inspecting official administrative and financial records. It is the duty of the GP to not only provide all necessary information to Social Audit Committee but also to facilitate collection of information from other agencies concerned at the GP level. The Social Audit Committee conducts verification by visiting work sites and conducting physical verification, measurement of quantity and quality. This is also done in consultation with beneficiary households.



(v) **Organise Gram Sabha for social audit:** The GP President has to convene a Social Audit Gram Sabha and issue notices to this effect. The Social Audit Gram Sabha is chaired by a neutral member of the Gram Sabha other than GP President, GP Secretary or Ward Member. The Social Audit Committee presents its finding to the Gram Sabha. All the information is read out aloud to ensure that illiterate people are also informed. Apart from the GP President, GP Secretary and Ward Members, representatives of the concerned departments/ public institutions subjected to social audit must be present to respond to the queries and grievances raised by Gram Sabha members.

(vi) **Follow-up of action:** Grievances and issues raised during Gram Sabha that can be resolved at the GP level must be resolved within 15 days. The report along with the minutes of the Gram Sabha is shared with the block and district administration for action. It is the duty of the GP President to follow up with the block and district administration in this regard. GP representatives, Social Audit Facilitators and members of the Social Audit Committee must review each round of social audit to learn what worked and what did not, and how the process can be improved and made more effective.

It may be noted by the GP representatives and service providing agencies that grass root democracy and program delivery can only be effective when social accountability is promoted in an environment where local citizens speak without fear and make suggestions for improvement in governance.

For providing information required by the Social Audit Team/ Social Audit Facilitators and uploading action taken reports, Social Audit and Meeting Management (SA-MM) e-application may be used by GPs. More details on using this application are given in the chapter on 'Use of Computer Applications for GP Functioning'.

Checklist:

- Has the Social Audit Committee been formed and Social Audit Facilitators identified?
- Is there regular social audit of all the programmes?
- Has action been taken on the points emerging from the previous social audit?

Responding to Emergencies and Disasters

Emergencies and disasters like flood, cyclone, drought, earthquake, landslide, fire, outbreak of diseases or epidemics etc. have a long lasting impact on the lives of people. The poor and the vulnerable groups are usually the worst affected. Natural calamities can have an adverse impact on lives, damage private and public property and infrastructure.

Natural disasters are difficult to prevent. However, the adverse effect of natural calamities and other emergency situations on humans, animals and the local economy can be reduced to a great extent with proper planning and mitigation measures. Due to their close proximity and direct involvement with the local people, GPs can take up various preventive measures along with rescue and relief activities to minimise the impact of disasters.

20.1 Management of Emergency Situations or Disasters

In order to reduce the impact of natural disasters like floods, cyclones, droughts, landslides etc., the GP should remain well prepared and take mitigation measures in following phases:

A Disaster Preparedness

As it is usually not possible to prevent natural disasters, it is better that the GP takes some



preparatory and long term measures in advance to reduce their adverse impact. These include:

- Analysis of disasters that usually occur in the area, i.e., in which season, type of adverse effects, who are the most affected etc.
- Keeping information such as phone numbers, addresses etc. of officials and organizations responsible for disaster management and relief work that can be of help during disasters.
- Creating awareness among the local community about potential disasters and how to respond during the disaster.
- Building long-term support systems and infrastructure like flood/cyclone relief shelters, etc. in the area to face future disasters.
- Formation of rescue/relief team at the GP level

for early initiation of rescue and relief work and building a system to quickly inform people about any forecast on potential emergencies.

B Rescue, Evacuation and Relief Measures

If a disaster does occur, the GP has to respond quickly, and has to take care of the following:

- Early warning and evacuation of affected people.
- Creation of temporary shelters, provisions of drinking water, food and clothing for rescued people.
- Medical care for rescued people.

C Post-impact Rehabilitation

People's suffering does not end after the event of the disaster is over, as people can get hurt or lose assets. Epidemics can also break out. It is important to provide support in the following ways:

- Estimating loss of life and property.
- Disposal of bodies/animal carcasses, prevention of epidemics.
- Repair and restoration of essential services/infrastructure.
- Distribution of ex-gratia relief for those killed and compensation for the losses.

20.2 Measures for Common Disasters

The following are examples of a few measures that the GP can take for various disasters or emergency situations:

20.2.1 Flood

Preparedness phase

- Awareness building among the community on flood preparedness.
- Development of database on information related to disaster relief and rescue measures and related authorities at the

block and district level (emergency phone numbers of BDO, district authorities, doctors, hospitals, sources where boats can be available etc.).

- Restricting human settlements in low lands and relocating settlements to safer places if possible.
- Construction of flood shelters in places which are comparatively safe and usually not affected during flood. Special provisions can be made for women and children in the flood shelter.
- Installation of a few tube-wells in high land with high platforms in order to get safe drinking water during floods.
- Storage of tarpaulin, plastic sheets, emergency medicines, water purification agents, ORS (Oral Rehydration Salt) etc., many of which can be availed from the district or block administration.
- Formation of rescue teams with youths and other community members.

Most of the above activities can be taken up out of Central or State Finance Commission grants, own funds, funds generated from the community and from specific programme funds.

Impact Phase

- Support local community to quickly evacuate affected areas with the help of disaster management teams and locally formed rescue committee.
- Provision and supervision of distribution of relief materials like plastic sheets, drinking water, food, medicines and other essential items to the affected population with the help of the district or block administration.

Rehabilitation phase

- Repairing of roads and local infrastructure.
- Pursuing district or block administration for arranging ex-gratia relief, re-construction of houses etc. for the affected population.
- Distribution of seeds, fertilizer, etc. with support from the Agriculture Department.

20.2.2 Cyclone

For preparation, the following measures can be taken:

- Plantation of mangroves in coastal belts and sustenance of green cover along coastal areas under MGNREGA.
- Construction of strong wind-resistant shelters for the community.
- Remaining alert and making the community aware of any forecast related to cyclonic storm.
- Preparatory activities similar to the case of floods.

Most of the actions suggested for the impact and rehabilitation phase for floods may be followed in case of cyclones also.

20.2.3 Drought

Preparedness phase

- Promotion of new cropping patterns to minimize crop loss, such as use of crops that use less water.
- Construction of check dams and promotion of watershed management activities.
- Soil conservation and afforestation activities under MGNREGA.
- Promotion of fodder cultivation.
- Awareness creation on maintenance of buffer stocks and setting up of seed banks, water banks and grain banks.

Impact and rehabilitation phase

- Ensuring employment through MGNREGA.
- Seeking help from district and block administration for provision of drinking water if required.

20.2.4 Landslide

Preparedness phase

- Identification of areas that are generally prone to landslides and discouraging people from building habitation in those areas.
- Promotion of afforestation activities especially in the hills.
- Issuing alerts during heavy and sustained rain, as intense short bursts of heavy rain may be very dangerous especially after sustained heavy rainfall and damp weather.

Impact and rehabilitation phase

- Being aware of unusual sounds possibly of moving boulders knocking together, breaking of trees etc. Sign of flowing or falling of mud or debris may precede larger landslides.
- Keeping people away from the landslide area as there is always a danger of additional landslides.
- Checking for injured and trapped persons near the landslide area. Arranging for first aid and immediately contacting disaster management team or block and district administration for professional rescue support.
- Arranging for emergency shelter and other essential items for the affected with support from block and district administration.

20.2.5 Earthquake

As it is not possible to predict a disaster like an earthquake, it is important to build awareness among the community on do's and don'ts during earthquake. The GP should be aware if it is situated in high risk zone. The GP may also

advise the residents to construct earthquake resistant homes. If the GP is situated in a high risk zone, it should arrange for an orientation by an expert of Gram Sabha members on safety measures related to earthquakes.

After incidents of earthquake, the level of casualty should be checked and arrangements made immediately for the treatment of injured persons. The GP may start relief, evacuation work with the help of the local rescue committee and alert people to go to open spaces and to keep away from walls or buildings as there may be possibility of aftershocks. The GP may contact the block or district administration to arrange a professional rescue team. The rehabilitation work is similar to other emergency situations as described above.

20.2.6 Outbreak of Diseases like Diarrhea, Malaria, Cholera etc.

One of the most important functions of a GP is to prevent the outbreak of epidemics in the Panchayat area. An epidemic occurs when new cases of a certain disease, e.g. diarrhoea, malaria, cholera etc., in the Panchayat area during a given period, substantially exceed what is normally recorded. In order to address this, the GP may take following measures:

Preparedness phase

- Build awareness about overall health and hygiene (washing hands before eating and after using toilets, use of mosquito nets and repellents etc.).
- Maintain overall cleanliness in the GP area.
- Regular cleaning, chlorination and maintenance of drinking water sources.
- Ensure that the GP is free from the practice of open defecation.
- Prevent breeding of mosquitos by not allowing water to stagnate.
- Ensure availability of medicines for

diarrhoea, malaria, cholera etc.

- Keep a track of occurrence of new cases of diseases with the help of the health Sub-Centre personnel and the community.

Impact phase

- Immediately alert block and district administration about the signs of outbreak of any epidemic.
- Ensure provision of safe drinking water on an emergency basis.
- Ensure supply of ORS and related medicines.
- Undertake an emergency drive to kill mosquitos and prevention of breeding of mosquitos.

20.2.7 Fire

Fire is a common hazard, and the following measures may be taken to deal with it:

Preparedness phase

- Build awareness among the community about basic safety measures.
- The GP office must have a fire extinguisher.
- Identify water sources from where water can be used to control a major fire.
- Ensure that phone numbers of the fire brigade are known to people.
- Ensure that roads are spacious enough for the vehicle of fire brigade to enter the area.

Impact phase

- Immediately call the fire brigade in case of a major fire and try to douse fire with the help of the local community till the fire brigade arrives.
- Arrange for emergency shelter and other essential items for the affected households with support from block and district administration.

Checklist

- Have we done a vulnerability assessment for disasters in the area, (i.e. identified the natural disasters that usually occur in the area, their timing and the habitations that are mostly affected)?
- Have we taken preparatory measures for the disasters?
- Have we formed rescue/relief teams?
- Is the stock of relief materials (tarpaulin, plastic sheets etc.) in place?
- Have we prepared the list of important emergency contact numbers and distributed it widely?

Subjects Earmarked for Devolution to Panchayati Raj Institutions in the 11th Schedule of the Constitution of India

- | | |
|--|--|
| 1. Agriculture, including agricultural extension. | 19. Adult and non-formal education. |
| 2. Land improvement, implementation of land reforms, land consolidation and soil conservation. | 20. Libraries. |
| 3. Minor irrigation, water management and watershed development. | 21. Cultural activities. |
| 4. Animal husbandry, dairying and poultry. | 22. Markets and fairs. |
| 5. Fisheries. | 23. Health and sanitation, including hospitals, primary health centres and dispensaries. |
| 6. Social forestry and farm forestry. | 24. Family welfare. |
| 7. Minor forest produce. | 25. Women and child development. |
| 8. Small scale industries, including food processing industries. | 26. Social welfare, including welfare of the handicapped and mentally retarded. |
| 9. Khadi, village and cottage industries. | 27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes. |
| 10. Rural housing. | 28. Public distribution system. |
| 11. Drinking water. | 29. Maintenance of community assets. |
| 12. Fuel and fodder. | |
| 13. Roads, culverts, bridges, ferries, waterways and other means of communication. | |
| 14. Rural electrification, including distribution of electricity. | |
| 15. Non-conventional energy sources. | |
| 16. Poverty alleviation programme. | |
| 17. Education, including primary and secondary schools. | |
| 18. Technical training and vocational education. | |

Role of GP President (Sarpanch) and Vice President

In Rajasthan, the key roles and responsibilities of the GP President and Vice President are:

GP President (Sarpanch)

- ✓ To function as the administrative and financial chief executive of the GP.
- ✓ To convene, preside and conduct meetings of GP & Gram Sabha as mandated under the State Act.
- ✓ Ensure democratic decision making through consultation with local people in Gram Sabha/ Ward Sabha/ Mahila Sabha.
- ✓ Ensure regular time bound meetings of the GP, as well as, all Standing Committees of the GP.
- ✓ Facilitate identification of beneficiaries approved by the Gram Sabha for various development programs and ensure inclusion of beneficiaries from vulnerable groups— SC/ST/ Women/ differently abled/ BPL
- ✓ Responsible for implementation, monitoring and supervision of all development schemes implemented by GP across all Wards.
- ✓ Review progress of all functionaries of line departments/subjects devolved to GPs.
- ✓ Approve due payments & sign cheques subject to verification of supporting documents.
- ✓ Ensure up-dation of all Panchayat Records on a regular basis and submit timely completion and utilization certificates of all works/grants related to the GP.
- ✓ Report GP's- physical and financial progress on a monthly basis to Block Panchayat - in prescribed formats.
- ✓ Act as Chairperson of the Gram Sabha and Administration & Establishment issues related Standing Committee.
- ✓ Ensure compliance of Right to Information, Citizen's Public Services Guarantee Act and Right to Hearing Act.
- ✓ Augment own income of the GP-through various means and resources viz.-rental, fees, taxes, penalties, auction, voluntary contribution/donations etc.
- ✓ Ensure social mobilization and community awareness to eliminate all forms of social evils and superstitions.
- ✓ Maintain updated baseline data of all Wards and the GP as a whole.
- ✓ Facilitate preparation of 5 yearly perspective plan, annual plan for the GP.
- ✓ Ensure removal of encroachments from Panchayat lands and common property resources of the GP.

GP Vice-President (Up-Sarpanch)

- ✓ Exercise such powers and discharge such functions & duties of GP President as delegated by the GP President in writing.
- ✓ Exercise all powers and discharge all functions & duties of GP President in her/his absence .
- ✓ Exercise anyother functions & duties as directed by the Government or given through GP resolution.

Notice for GP Meeting

Notice for GP Meeting

..... Gram Panchayat (through special messenger)

To

Name & Address of the Member

Date:

Madam/Sir,

This notice is served to inform you that in order to do the following activities a meeting of Gram Panchayat will take place on (date) from(time) onwards at(place).

You are requested to remain present in the meeting.

The agenda of the meeting will be as follows:

1.....

2.....

3.....

4.....

Yours faithfully

(GP Secretary on behalf of GP President)

(Full signature with date)

Register (Format) for recording attendance and minutes of GP Meeting

Register (Format) for recording attendance and minutes of GP Meeting

Name of the GP

Name of the Block

District

Date of GP Meeting:

Place:

Time:

Type of meeting (General/Emergency/Specially convened)

| Serial No. | Name of the member | Signature/ thumb impression | Time of attendance | Attested by (if thumb impression) |
|------------|--------------------|--------------------------------|--------------------|-----------------------------------|
| | | | | |
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| | | | | |
| | | | | |
| | | | | |

Proceedings:.....
.....

Full Signature of GP President with date

.....Gram Panchayat Planning Format
Annual GP Plan and budget estimates for (20..-..)

| Standing Committee | | | Sector: | Unit / Quantity (No., km. etc.) | | | Source of Fund required for the work | | | | Expected date of start & completion of work | Remarks (Recommendation for including as part of any departmental work) |
|--------------------|----------------------|-----------------|-------------------------------|---------------------------------|---|---------------------|--------------------------------------|-----------------------|-------------|-------------------|---|--|
| Sl. No. | Name of the Activity | Expected Output | Area of Work (Ward Name/ No.) | Location (Mouza No.) | | Name of the Fund ** | Amount of fund | | | Grand Total (Rs.) | | |
| | | | | | | | Labour cost | Materia I/ Other cost | Total (Rs.) | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

****Name of each fund and amount to be mentioned separately**

Based on Planning format used in West Bengal (source : G.O. No.2806(36)-RD/O/DPF/1E-1/2008 dated 28.04.2010 (P&RDD, Gov. of WB)

Format for GP Annual Budget

Budget estimate for the year of Gram Panchayat

Gram Panchayat Block District

Receipt

| Head of receipts | Actual receipts of the preceding year (..... year) | Budget estimate of the current year (..... year) | Budget estimate for the next year (..... year) | Remarks |
|--|---|--|--|---------|
| 1 | 2 | 3 | 4 | 5 |
| A. Grants, Contributions available from the Central or the State Government or the Zilla Parishad / Panchayat Samiti | | | | |
| B. Own Sources Revenue like tax, rate, fees, tolls, donation etc. | | | | |
| C. Other receipts | | | | |
| D. Loans / Advance / Deposits | | | | |
| E. Interest on Deposits in Bank / Post Office | | | | |
| F. Misc. Receipt, if any, not classified above | | | | |
| Total Receipt except opening balance | | | | |
| Opening Balance | | | | |
| Total | | | | |

(Contd)

Payments

| Head of Payment | Actual payment of preceding year (.....year) | | | | | | | | | Budget estimate of current year (.....year) | | | | | | | | | Budget estimate for the next year (.....year) | | | | | | | | | Remarks | | | | | |
|---|---|----|-----|---------------|----------------|----------|----------------|-------|---|--|-----|---------------|----------------|----------|----------------|-------|---|----|--|----|--|---|--|-------|--|--|--|---------|--|--|--|--|--|
| | I | II | III | IV | | V | | Total | I | II | III | IV | | V | | Total | I | II | III | IV | | V | | Total | | | | | | | | | |
| | | | | Women & child | Social Welfare | Industry | Infrastructure | | | | | Women & child | Social welfare | Industry | Infrastructure | | | | | | | | | | | | | | | | | | |
| A. Payment out of Grants/ Contributions available from the Central or the State Government or the ZP / PS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Payment out of Own Source Revenue like tax, rate, fees, tolls, donation etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Payment out of Other receipts | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Payment out of Loans / Advance / Deposits | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(Contd)

| Head of Payment | Actual payment of preceding year (.....year) | | | | | | | | | Budget estimate of current year (.....year) | | | | | | | | | Budget estimate for the next year (.....year) | | | | | | | | | Remarks | | | |
|---|---|----|-----|---------------|----------------|---|----------------|----------|---|--|-----|---------------|----------------|---|----------------|----------|---|----|--|---------------|----------------|---|----------------|----------|--|--|--|---------|--|--|--|
| | I | II | III | IV | | V | Total | | I | II | III | IV | | V | Total | | I | II | III | IV | | V | Total | | | | | | | | |
| | | | | Women & child | Social Welfare | | Infrastructure | Industry | | | | Women & child | Social welfare | | Infrastructure | Industry | | | | Women & child | Social welfare | | Infrastructure | Industry | | | | | | | |
| E. Payment out of interest on Deposits in Bank / Post Office | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Payment out of Misc. Receipt, if any, not classified above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Payment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Closing Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Payment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Pradhan Gram Panchayat

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List of Abbreviations

| | | | |
|---------|--|--------|---|
| ANM | : Auxiliary Nurse Midwife | NBA | : Nirmal Bharat Abhiyan |
| ASHA | : Accredited Social Health Activists | NGO | : Non-Government Organisation |
| AWCs | : Anganwadi Centre | NIC | : National Informatics Centre |
| BDO | : Block Development Officer | NRHM | : National Rural Health Mission |
| BPL | : Below Poverty Line | NRLM | : National Rural Livelihoods Mission |
| BRGF | : Backward Regions Grant Fund | NSAP | : National Social Assistance Programme |
| CBB | : Community Based Bodies | OBCs | : Other Backward Classes |
| CFC | : Central Finance Commission | PDO | : Panchayat Development Officer |
| CSS | : Centrally Sponsored Schemes | PDS | : Public Distribution System |
| DGS&D | : Directorate General of Supplies & Disposals | PHC | : Primary Health Centre |
| ELA | : Examiner of Local Accounts | PIO | : Public Information Officer |
| ERs | : Elected Representatives | PRIs | : Panchayati Raj Institutions |
| GIS | : Geographic Information Systems | RTI | : Right to Information |
| GNM | : General Nursing & Midwifery (GNM) | SAC | : Social Audit Committee |
| GO | : Government Order | SCs | : Scheduled Castes |
| GP | : Gram Panchayat | SFC | : State Finance Commission |
| IAY | : Indira Awas Yojna | SHGs | : Self Help Groups |
| ICDS | : Integrated Child Development Services | SIRD | : State Institute of Rural Development |
| LDC | : Lower Divisional Clerk | SMC | : School Management Committee |
| MGNREGA | : Mahatma Gandhi National Rural Employment Guarantee Act | STs | : Scheduled Tribes |
| MoPR | : Ministry of Panchayati Raj | UNDP | : United Nations Development Programme |
| MPLADS | : Members of Parliament Local Area Development Scheme | VWHSNC | : Village Water Health Sanitation & Nutrition Committee |

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