

# Twenty-five Years of Local Governments in India: Time to Redefine and Restructure?

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## ABSTRACT

*With the passage of the 73<sup>rd</sup> and the 74<sup>th</sup> Constitutional Amendments, Part IX and IXA were inserted in the Constitution twenty five years ago for rural and urban local governments respectively. Since then, many commissions and committees have reviewed the working of the twin amendments and made suggestions. Notable among them are the 6th Report on local governance by the Second Administrative Reforms Commission (Second ARC)<sup>1</sup> and a paper by the National Commission to Review the Working of the Constitution (NCRWC). This article attempts to present an assessment of the voluminous report of the Second ARC which is an invaluable contribution but rarely referred. The report provides materials on local governments in India. The Commission looked for easy political acceptance, but worked within the parameters of the 73<sup>rd</sup>/74<sup>th</sup> Constitutional Amendment Acts. On the contrary, NCRWC touched upon the fundamental issues and suggested out of box solutions.*

**Keywords: India, fiscal decentralization, local governance, municipality, panchayat**

## I. INTRODUCTION

Within the Indian federal architecture, local governments—both panchayats and municipalities—are closest to the notion of

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direct democracy distinct from representative democracy of the Union and States, due to their proximity to the community they serve. Local governments have faith in democracy in which a common man in the local area has huge capacity to have a good living for himself and the community under the healthy environment that the State creates. If a common man appears to be indifferent to the high economic growth, it is because he is devoid of the mainstream national development and has not been provided equal opportunity to participate in activities for his own betterment. The objectives of a local government – either of a panchayat or of a municipality include organising common men in the process of developing themselves through their own efforts on a continuing basis, at the same time, enhancing their capacity and self-reliance. This begins with ‘citizen participation’ in political processes and ‘service delivery’ of local public goods, e.g. potable drinking water, general sanitation, primary health, elementary education, maintenance of public properties, etc. Hence, the key objectives of the twin constitutional amendments arguably envision citizen participation with service delivery (Alok 2013, p. 1).

The article discusses some of the issues relating to rural and urban local governance on which the Second Administrative Reforms Commission (Second ARC) and the National Commission to Review the Working of the Constitution (NCRWC) made their recommendations-political executive in local governments, municipal staffing, local governments’ representation in the states’ second chamber, tiers at the local level, district planning committee to be transformed as district government, integrated district-based local government, state-municipal relations, and energising the gram sabha.

The last section notes that the Second ARC, despite its liberal approach and innovative suggestions did not propose to amend the amendments to improve the status and effectiveness of local government in the country whereas NCRWC made some pathbreaking recommendations.

## **II. THE LEGAL FRAMEWORK**

Both the amendment bills, i.e., the 72<sup>nd</sup> and 73<sup>rd</sup> were drawn in identical words followed the Rajiv Gandhi’s defeated bills, i.e. the 64<sup>th</sup> and the 65<sup>th</sup> which contained the dual structure with similar wordings, differences in the two functional schedules, duty of the Union Finance Commission (UFC) to recommend measures to augment the consolidated funds of States for both panchayats and municipalities “on the basis of the recommendations” of the state finance commissions (SFCs), and, creation of district and metropolitan planning committees

(DPCs and MPCs) in the municipalities' bill. In many cases, provisions for the panchayats have been applied for the municipalities where these were not relevant. All these happened due to the limited objectives of these bills; e.g.: (i) holding regular elections, (ii) limiting the period of supersessions, (iii) devolution of powers and functions, and (iv) representation of weaker sections and women. Earlier, NCRWC suggested that, "serious consideration should also be given on whether these two Parts can be integrated by omitting the provisions which are a duplication of each other and rationalising the arrangement of the other provisions" (India 2001, p. 66). The Second ARC chose not to unify Parts IX (panchayats) and IXA (municipalities) of the Constitution. Perhaps the Second ARC consciously decided to avoid making recommendations that would involve constitutional revision – a task on which the national political parties are divided. Ideally, the recommendations of the Second ARC could have been bold and politically neutral.

#### *Mandatory provisions*

The mandatory provisions of the amendments and an insertion of a new clause in article 280, with a parallel expansion of the UFC to cover the local governments<sup>2</sup>, were limited to five areas: (a) structural uniformity of three levels of panchayats<sup>3</sup> (except in states with less than two million population) and municipalities, (b) five-yearly election of local governments and appointment of a State Election Commission (SEC), (c) reservation of seats and chairpersons for weaker sections and women, (d) constitution of SFCs, and (e) constitution of District Planning Committees (DPCs) and Metropolitan Planning Committees (MPCs).

The Second ARC could not sense as to why a three-level structure of the local governments is necessary when a two-level structure could be more efficient considering the viability of each entity in terms of population and area. Similarly, the Second ARC attempted to impose structural uniformity between the panchayats and the municipalities without realising that the existing asymmetry was the result of their different institutional role and structural uniformity is possible when their roles become uniform. On election, supersession and reservation issues, the Second ARC's job was mainly operational. On the contrary, the NCRWC pointed out ambiguity in articles 243D and 243T, which contain provisions related to reservation of seats in panchayats and municipalities for scheduled caste/scheduled tribes and women and suggested state governments to provide guidelines for the process of reservation to ensure transparency and opportunities to elicit voters' response.

So far as the role of SFC in state-local fiscal relations is concerned,

the the Second ARC could not provide a simple solution; it recognised that the SFC's weakness lay in its membership composition, but did not notice that this was solved for the UFCs through a central law – Finance Commission (Miscellaneous Provisions) Act, 1951. It identified lack of congruence between the UFCs and SFCs regarding the methodology and duration of appointment of SFCs. This was a blind support by the Second ARC to the 11<sup>th</sup> and 12<sup>th</sup> UFCs' that wanted to lay down rules for the SFCs – a task not enunciated in the Constitution. Later, the 13<sup>th</sup> UFC went a step ahead and proposed a template for the SFC report and the 14<sup>th</sup> UFC recommended grant only to 'Gram Panchayats' in rural areas violating article 243B of the Constitution. Briefly the situation is: (a) both the UFC and the SFC are parallel constitutional bodies without the latter's subordination to the former; (b) the method followed by the UFCs of fiscal transfers through *ad hoc* lump sum grants is open to question; (c) it is not possible to aggregate the fiscal gaps of multiple SFCs under diverse assumptions to calculate fiscal gaps of local governments, and (d) synchronization of the SFCs with the UFC is not possible due to the delay in the constitution of SFCs and issuing the states' action taken reports (ATRs) A constitutional requirement that the UFCs are to recommend measures for local governments "on the basis of recommendations" of the SFCs in flawed (Alok, 2008).

Likewise, on the DPC-MPC issues, the Second ARC did not come to grip with the realities of the working of the local governments. The Constitution provided under Part IX A that local planning is the preserve of the local governments themselves and the DPC-MPC task is to consolidate the local plans and undertake planning for "matters of common interest". Since the local governments are not equipped to plan or they think that this is a wasteful task; the DPCs have been envisaged to plan for the residual common task with the help of state planning outfits; and the MPC<sup>4</sup> with a development authority.

Though, the Second ARC made some recommendations on the election, reservations and SFC, but did not touch upon the crucial institutions of local planning, i.e., DPC-MPC. Whereas, NCRWC suggested far reaching changes to redefine 'district' and 'panchayat area' and restructure DPC and MPC to make these units functional.

### *Discretionary provisions*

The discretionary provisions of the amendments included devolution of powers and functions, the term 'self-government' was not preceded by the term 'local', nor was it defined to allow the restrictive decision-making sphere of the local governments to continue. What remained to be clarified were: (i) their own domain of functions and

revenue handles, decision-making power, creation of political executive, accountability to residents, fiscal responsibility, etc., and (ii) declaring local governments as units of 'local self-government'.

The Second ARC did not suggest any amendment to the Constitution, including that of the 7<sup>th</sup> Schedule to improve the status of local governments; instead it floated the idea of a 'Framework Law', under Article 252 for the states to adopt, on the lines of the South African Act.<sup>5</sup> The Law should be based on the following as Second ARC proposed:

- Principle of subsidiarity
- Democratic decentralisation
- Delineation of functions
- Devolution in real terms
- Convergence
- Citizen centricity

At the same time, the Second ARC took shelter behind the earlier recommendation of the NCRWC to amend the Constitution (article 243G) by replacing the word 'may' with 'shall' to compel the state legislatures to endow the panchayats with "all functions which can be performed at the local level".<sup>6</sup> A parallel provision (article 243W) on the municipalities was not made by this recommendation, even though it was better than the Second ARC's alternative proposal for a 'Framework Law'.

Both the amendments covered the functional domain of the local governments in terms of their objectives as: (a) preparing plans for economic development and social justice, and (b) implementation of schemes in relation to the matters listed in the two Schedules (11th for the panchayats and 12th for the municipalities). This overenthusiastic attempt to define local government and their functions lies at the heart of the decentralisation dilemma of the panchayats,<sup>7</sup> but not the municipalities as their functions were defined in the respective state acts since pre-Independence days. It may be noted that these two Schedules contain matters on which local governments may be assigned roles in vertical schemes. The Constitution does not necessarily envisage these two Schedules to enumerate functions which should necessarily be devolved to local governments by the state.

Smith says that decentralisation "focuses on the structure and processes of decision making and on resource and responsibility allocation among different levels of government".<sup>8</sup> The Second ARC's definition of decentralisation also means "the transfer of decision

making power and assignment of accountability and responsibility for results".<sup>9</sup> It is clear from all available evidence that functional devolution has not gone beyond the implementation responsibility of the schemes/projects of the state or union government.<sup>10</sup> What is interesting is the blind following by the Second ARC of the strategy of decentralisation, called the 'functions, finances, functionaries' (FFF) advocated by the Union Ministry of Panchayati Raj (MoPR) in the beginning.<sup>11</sup> The purported idea of FFF was to transfer plan schemes with related expenditure, and transferring unwilling state employees to the panchayats in the decentralisation process.

Instead of defining the own functional domain of the panchayats, the Second ARC wrongly suggested that the plan schemes of the panchayats could be taken as their legitimate functional domain. On the other hand, NCRWC clearly suggested integrating the 11th and the 12th Schedules and making it mandatory on par with the lists on the Seventh Schedule in status.

### III. MAIN ASPECTS

In this section, we review the main aspects that the Second ARC inadequately addressed. These include: (a) fundamental issues relating to local governments, (b) district government, and (c) local autonomy and accountability.

#### **Fundamental Issues**

##### *7<sup>th</sup> Schedule and the Local Governments*

One of the most glaring anomalies of the Indian Constitution after the insertion of the Parts IX and IXA is their disconnect with the 7<sup>th</sup> Schedule *à la* 1935 classic<sup>12</sup> that is probably the sole claim to India's quest for federalism.<sup>13</sup> The 7<sup>th</sup> Schedule defined local government (List II, item 5) in terms of its colonial form:

"Local government that is to say, the constitution and powers of municipal corporations, improvement trusts, district boards, mining settlement authorities and other local authorities for the purpose of local self-government or village administration".

This convoluted definition was not changed to 'Panchayats and Municipalities' in both amendments or by the Second ARC, with the result that even industrial townships, water boards, or other local parastatals can claim to be local governments with given powers to collect non-tax revenue it not tax revenue. What the Second ARC could do was not only to correct the illustrative part of the entry, but also to



mention its characteristics, viz. elective nature, multi-purpose local authority, right to tax, pass delegated legislation, autonomy under the doctrine of *ultra vires*, control of its own staff and accountability to residents. The Second ARC ignored this vital aspect of local governance as it regarded the 7<sup>th</sup> Schedule as sacrosanct and relied on a 'Framework Law' to clarify the situation.

The Second ARC could have clarified the role of local government in free India for the 21<sup>st</sup> century that needs autonomous local government, similar to provincial autonomy under British India. Instead, the Second ARC chose to regard the present constitutional provisions as sacrosanct.

*Tiers at the local level*<sup>14</sup>

The Second ARC's suggestion for strengthening the municipal 'wards'<sup>15</sup> committees is not based on an assessment of their effective functioning or a reconciliation with the existing executive system. A dual membership of the elected 'wards' committee and the municipal council assumes conflict of interest between the two. It can be argued that the interest of the council or town hall is larger than the aggregate interests of the wards. If the 'wards' committees are viewed as deconcentrated entities of the municipal administration then their existing advisory role seems to be in line with the unitary structure of municipal government. The municipal ward or zonal officer represents the council and not accountable to the ward councillor, like the collector is not accountable to the elected legislatures in the district.

However, if the municipal council is indirectly elected from the 'wards' committees then municipal government becomes a tiered electoral institution attempted under the Balvantray Mehta Committee<sup>16</sup> pattern of panchayats and is now abandoned. This arrangement also implies a move away from direct to indirect election of municipal council with possibilities of conflict with the ward committees dominated by political opposition in the municipal council. At the metropolitan level (with population above 10 million), success of a two-tier system depends on the adequacy of the revenue base that can support the upper tier from the lower tier taxes, unless it is primarily grant-aided. The conclusion is that the Second ARC did not consider the implications of its suggestion for municipal tiering.

It is noticed that, with few exceptions, gram panchayats (GPs) and nagar panchayats (NPs) are in deficits. Municipalisation is primarily based on the census test of an urban area – population, density and non-agricultural activities – and the non-urban areas are treated rural. Out of 23 states for which data was collected by the Second ARC, the majority of States had GPs below 5,000 population range and only four – Bihar, Kerala, West Bengal and Assam – have large GPs (with more than 10,000

population; Alok 2013). While Kerala GPs are viable, West Bengal, Bihar and Assam GPs are not considered so. It is due to the creation of GPs and NPs mainly on census criteria that could be a proxy of fiscal needs, but the proxy of income potential is property tax valuation. Most states created GPs for reasons other than their viability. The general thinking, including that of the Second ARC, is that an increased GP-size would improve their viability. The future of GPs and NPs lies in making these as expenditure authorities of the District or Block as the case may be.

#### *Nature of political executive*

The Second ARC has clearly supported the idea of a political executive in the form of a directly elected executive mayor/chairperson with a fixed term and a cabinet from the elected councillors, mainly for consideration of political stability. On the other hand, the West Bengal system of a cabinet-type mayor/chairperson, introduced first in Kolkata and then extended to other local governments has been functioning well despite several local governments with a party in opposition to the ruling party in the state. Under both systems, the legislative and executive roles are separate. The real test of political uncertainty would be when there is a fractured council and a coalition cabinet, as in the case of the union and many of the states in the recent past. Therefore, a single pattern of local political executive may not be desirable and the states might be given the choice to opt for either form.

The recognition of a need for a political executive by the Second ARC is a milestone in the reform of local government where the municipalities and the panchayats (except GPs without a secretary) have an official executive.

#### *Staffing*

The Second ARC suggested seven municipal staffing groups: (a) conservancy and waste management, (b) public health, (c) engineering, (d) revenue, (e) financial management, (f) audit, (g) education and culture. There is scope to rationalise the groups further. For example-groups (a) and (b) could be merged and sanitation might be added; a new group on basic health care could be created; the engineering group could be renamed as road and works; revenue group might be renamed as taxation and revenue; financial management and audit groups could be combined as internal audit is only an aid to management; and education and culture group could be renamed as primary education and culture – in all there could be six groups, viz.,

1. Public health and sanitation, conservancy, and waste management



2. Basic health care services
3. Roads and works
4. Taxation and revenue
5. Financial management and internal audit, and
6. Primary education and culture

While these groups might be a useful guide for the municipal corporations and councils, the NPs might have only three groups: sanitation (under a sanitary inspector), works (under an overseer), and revenue and finance (under an accountant). The model for the NPs would be applicable for the GPs as well. This also gives an indication of a minimum survival budget for the NPs and GPs and their viability tested.

The Second ARC suggested that staff appointments are made by the municipalities themselves within statutory procedures and conditions; and the existing state directorates of municipal administration created to control municipal staff should be abolished – all in line with local government autonomy. The missing part is the staffing of the panchayats on which the Second ARC was silent.

#### *Local governments' representation in state's second chamber*

The Second ARC has recommended revival of the legislative council in each state, with members drawn from the local governments on the pattern of the Rajya Sabha. It would comprise members elected by the local governments in order to strengthen the voice of local governments in the states' second chamber. At the same time, it recommended removal of MPs and MLAs from membership of local councils. This is similar to NCRWC's proposal, although some would argue that the Rajya Sabha type election would be made by political parties on a complex system of proportional representation; a better option might be to introduce indirect election by the local governments themselves where local government interest would predominate.

#### **District Government**

The Second ARC made a bold proposal to introduce district government (DG) in India<sup>17</sup> that was obviously influenced by a similar devolution in Pakistan promulgated through Ordinance 2001.<sup>18</sup> The significant reform of district administration in Pakistan was abolition of the Deputy Commissioner<sup>19</sup> and distributing his powers to the district police officer (DPO; earlier, superintendent of police), district coordination officer (DCO), district revenue officer and the judiciary. Provincial field administrations at the divisions and sub-divisions

(*talukas*), above and below the district, have also been abolished. DPO and the DCO were made accountable, under the ordinance, to the elected *zila nazim* (district mayor). Although the arrangement looks fascinating but the actual working of this relationship was not encouraging.

The range of such reforms has lessons for India where a DG has been advocated with the collector acting as its secretary too.<sup>20</sup> However, such a move would violate the autonomy of the DG as clear separation of the state and local sectors of governance is necessary.<sup>21</sup> The Second ARC thought it proper to retain the district collector to act in a dual capacity as the CEO of the DG, and heading state's district administration at the same time. The position of the district superintendent of police (SP) is not clear, as the Second ARC suggested crime prevention, local intelligence and traffic policing in large cities to be transferred to the local governments.

The Second ARC approached the proposal through transforming the DPC into the DG for all rural districts. The operational details were:<sup>22</sup>

- These would represent both urban and rural areas;
- It would be a representative body for both rural and urban population; and
- DPC would be redundant with the formation of DG.

As for the MPC, the Second ARC kept the issue open. In Pakistan urban districts have single-tier government for large cities. In India, future development in this regard might follow the Pakistan route, except for the mega-cities where a two-tier structure for the mega-cities might be relevant. These operational details have not been examined in India.

### *Integration of panchayats and municipalities*

Although the Second ARC implied integration of panchayats and municipalities in its district government proposal, it hesitated in suggesting a unified local government system bound by common objectives, a single list of functions and taxes, enjoying similar autonomy in decision-making and primary accountability to the voters. This aspect was glossed over under Pakistan's Plan, 2001 where the municipalities are placed at the intermediate level in rural districts – small municipalities are located at the *talukas* and the large municipalities or corporations are placed at the tehsils – overseen by the district government. In the urban districts, the rural local government ends at the *talukas* and the urban district governments coordinate the rural-urban provision of local services. The lowest formation of local government at the union level with a population of around 20,000 includes both rural and urban areas.

The Second ARC recommended a Pakistan-style institutional integration only in the rural districts, leaving the urban districts and mega cities (with over 10 million population) realising the difficulties of cohabitation by 'attached' local administration (panchayats) with a 'detached' local government system (municipalities).<sup>23</sup> These difficulties include: (i) direct municipal access to the state and panchayats' access to the state only through the collector, (ii) limited autonomy of the panchayats compared to the municipalities, (iii) absence of clarity of panchayat functions, (iv) inadequate panchayat revenues to provide a minimum level of civic services, and (v) tiering of the panchayats. In other words, the Second ARC's effort to integrate the panchayats and municipalities in its proposed district government was only a first step to their unification in a systemic sense.

#### *Local Autonomy and Accountability*

The range of state control over municipalities, as listed by the Second ARC, includes the following forms:

- Seeking state approval for major municipal projects;
- Power of state to ask for documents;
- Power of state to inspect municipal offices and works;
- Power of state to issue directions to the municipalities;
- Power of state to suspend or cancel municipal resolutions; and
- Power of state to dissolve or supersede the municipalities.

Except for the last, other powers are exercised through the collector or even by the commissioner of a municipal corporation. The Second ARC recommended that:

- a. Municipalities should have full autonomy over their delegated functions and activities, and
- b. Any punitive state action against any municipality or its elected member must be approved by a municipal ombudsman.

These decisions were long overdue, but except for the power of dissolution or supersession, for which there are now constitutional restrictions by the 74th amendment, other powers have been sparingly used partly because of judicial oversight and partly because of adverse public opinion with adverse political consequences. The states also have extensive power of sanctioning municipal financial and other activities, e.g. contracts, budget, imposition of a new tax, expenditure above a limit, staff appointments, etc. The Second ARC's views have not covered these operational aspects.

Secondly, although the Second ARC has detailed similar restrictive powers over the panchayats,<sup>24</sup> it did not make any recommendations on their continuation.

### **Accountability to Residents**

Presently local governments are legally accountable to the state as their single parent; the situation has changed with their right of existence under the 73rd/74th amendments with the position of the state to hand hold. The accountability to residents includes: (a) periodic reporting of a local government's activities and accounts of the previous year, and their budget and an action plan of the coming year, (b) inviting suggestions for action to solve major problems facing the community, (c) redressal of citizens' grievances, (d) seeking constituency approval of market borrowing, project location, and other major choices of the local government, and (e) arranging direct interactions with the citizens at different locations as in the gram sabha meetings. Major restructuring of state-local relations involves a thorough overhaul of the existing state laws on local government.

This puts the role of the gram sabha in perspective as a part of the accountability syndrome, but not an end in itself as both the amendments suggest and the Second ARC insists. The record of the gram sabha experiment has not been a good success due to poor attendance partly because of the panchayats' inability to provide a minimum level of civic services, and the high opportunity cost of attendance by the poor. The way to make the gram sabhas work is to improve local services, rather than to act as an errand boy of states' field administration.

## **IV. CONCLUSION**

The article concludes that NCRWC's suggestions could help redefine and restructure the local governments and despite some commendable recommendations of the Second ARC, its major failure lies in taking both amendments as its guide, which led it to take the function—finance and state-local relations issues in a permissive context. Instead, the Commission should have realised that the objective of the Rajiv Gandhi's defeated bills were limited to ensuring regularity of local governments' elections, in the belief that the newly elected local councillors would generate enough political pressure to empower local governments in terms of devolution of functions, finances and functionaries. This may happen "*in the long run when we are all dead*", as John Maynard Keynes once quipped (Keynes 1923, p. 80). In the short run, the only hope lies in constitutionally sharing a fixed percentage of revenues with the local governments to enhance their fiscal capacity enabling them to deliver local public goods (Alok, 2009).

## Endnotes

<sup>1</sup>India, Government of (2007).

<sup>2</sup>This was done on the recommendations of the Joint Parliamentary Committee headed by K.P. Singh Deo (Lok Sabha 1992), by expanding the duties of the UFC through the 74th Amendment Act. Later on, identical provision was incorporated in the 73rd Amendment Act. *This includes, inter alia. the following "Apart from augmenting internal sources, methods need to be devised for enlarging the area of assured devolution and the quantum of assistance that will flow from the Centre to States and from States to the [local governments]" (Lok Sabha 1992, p.15)*

<sup>3</sup>It is interesting to note that tiering of panchayats was not mandated in the 73rd amendment. In other words, the use of the term 'tier' now does not mean a hierarchical relation among different units of panchayats as was envisaged earlier.

<sup>4</sup>Except for Kolkata, no state has made MPCs operational, although it is mandatory under Article 243ZE. However, in some States, legal provisions do exist to set up MPCs.

<sup>5</sup>In South Africa, a new constitution was adopted in 1996 after extensive discussion with the stakeholders and international experts; this was followed by issuing a white paper on local government, and the framework law was passed afterwards. This was reviewed to devolve more taxes to the provinces and to install a two-tier metro-government. In contrast, the Indian Constitution literally lifted more than half of the 1935 colonial constitution (see, M, Brecher, 1969), including the contents of the 7th Schedule that have been amended a number of times since Independence for increased centralisation.

<sup>6</sup>India, Government of (2001)

<sup>7</sup>Veerappa Moily, the chairman of the Second ARC admitted that: "In most parts of the world the role of the local government remains confined to the delivery of civic services. The post amendment panchayats are functioning, like before, within the framework of what may be called 'permissive functional domain'" (India 2007, p.350).

<sup>8</sup>Smith (2001)

<sup>9</sup>India, Government of (2009)

<sup>10</sup>India, Government of (2001)

<sup>11</sup>Later on, two more dimensions i.e. 'capacity building', and 'accountability' were added in the MoPR thinking while ranking states on various indicators of devolution (see Alok, 2013 and 2014).

<sup>12</sup>India, Government of (1937).

<sup>13</sup>The other label is the term 'union' to mean central. Indian federation is a political reality, but is a constitutional imagination so long as it is based primarily on the list of functions and taxes in the 7th schedule.

<sup>14</sup>This section and its views were primarily suggested by Prof. Abhijit Datta.

<sup>15</sup>For inexplicable reasons the term 'wards' committee was used in the 74<sup>th</sup> amendment to denote a single ward or a group of wards or a zone; see, Sivaramakrishnan (2000).

<sup>16</sup>India, Government of (1957).

<sup>17</sup>A plea for district government in India was earlier made by late Nirmal Mukarji; see, Mukarji, Nirmal (1986).

<sup>18</sup>Pakistan, Government of (2007).

<sup>19</sup>In British India, the District Officer was known as Deputy Commissioner in the non-regulated provinces (Punjab and Assam), while in the regulated provinces (e.g. in Bombay, Madras and Bengal) he was known as Collector or District Magistrate

<sup>20</sup>Mukarji (1989) and Bandyopadhyay (2006).

<sup>21</sup>Datta (1989).

<sup>22</sup>As explained by Veerappa Moily, the Chairman of the Second ARC; (see, India 2007, p.355).

<sup>23</sup>See, Datta (1994).

<sup>24</sup>See, Government of India, (2007).

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