

Measures to Augment the Resources of Panchayats Empirical Assessment 2018-19

Annex X: A Report on West Bengal

Sponsored by



NITI Aayog

Government of India

Conducted by



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Indian Institute of Public Administration
New Delhi

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November 2019

List of Abbreviations

ATR	Action Taken Report
BC	Backward Caste
BDO	Block Development Officer
DEO	Data Entry Operator
DM	District Magistrate
DPC	District Planning Committee
DRDA	District Rural Development Agency
EO	Executive Officer
GoI	Government of India
GP	<i>Gram Panchayat</i>
GPMS	<i>Gram Panchayat</i> Management System
GS	<i>Gram Sabha</i>
GSDP	Gross State Domestic Product
IAS	Indian Administrative Service
ICT	Information & Communication Technology
IFMS	Integrated Fund Monitoring System
ITDA	Integrated Tribal Development Agency
LDA	Lower Division Assistant
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MLA	Member of Legislative Assembly
MMP	Mission Mode Project
MP	Member of Parliament
ODF	Open Defecation Free
PDS	Public Distribution System
P&RDD	<i>Panchayat & Rural Development Department</i>

PS	<i>Panchayat Samiti</i>
SCs	Schedule Castes
SFC	State Finance Commission
STs	Schedule Tribes
UDA	Upper Division Assistant
W. B.	West Bengal
ZP	<i>Zila Parishad</i>

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Measures to Augment the Resource of Panchayats in West Bengal 2018-19

Facts file (Basic)

Capital	: Kolkata
Area	: 88,752 Sq. Kms.
Population	: 97,694, 960 (2018)
Rural Population	: 75141830 (2018)
GSDP at Current Prices	: Rs. 13, 14,529 crores
Number of districts	: 23
Number of <i>Zila Parishads</i>	: 22
Number of <i>Panchayat Samitis</i>	: 342
Number of <i>Gram Panchayat</i>	: 3340

1. Basic Detail of Panchayats in West Bengal

West Bengal has a long recorded history of *Panchayat* institutions. During the colonial era, institutions known as *Chowkidari Panchayats* were set-up in 1870 in groups of villages for maintenance of law and order. This was followed by the Bengal Local Self-Government Act, 1885 which was a sequel to the famous Ripon resolution (1882). This provided for two tiers of Local self Government: District Boards at district level and Union committees at the level of a group of villages.

Post-independence the Government of West Bengal passed the West Bengal *Panchayat* Act, 1957 on the basis of recommendation of Balvant Ray Mehta Committee (1957). The State had set up a four-tiered system namely: *Zila Parishad* at the district level, *Anchalik Parishad* at the block level, *Anchal Panchayats* at the union (group of villages) level and *Gram Panchayats* at the village level.

A three-tier *Panchayat* system was envisaged in the West Bengal *Panchayat* Act 1973, which came into force in June 1978 when the first general election for the *Zila Parishads* (ZPs), *Panchayat Samitis* and *Gram Panchayats* (GPs) were held. Since then the general election for the *Panchayats* has continued to be held in every five years and the last election (i.e. the eighth in the series) was held in July 2013. The West Bengal *Panchayat* Act, 1973, as amended from

time to time, provides the basic legal framework for the functioning of the *Panchayat* system of the state. The West Bengal *Panchayat* Act, 1973 extends to the whole of West Bengal in areas other than Municipalities / Municipal Corporations / Cantonment areas. Since then, the State *Panchayat* Act was amended 32 times. The State of West Bengal comprises of 23 Districts, 341 Sub Districts, 344 Blocks and 40997 villages.

1.1 Constitutional & Legislative Provisions

The powers, authority and responsibilities of *Panchayats* as laid down under Article 243G and 243H of the Constitution of India are: Preparation of plan for economic development and social justice; implementation of schemes for economic development and social justice as may be entrusted to it in relation to the matters listed in the Eleventh Schedule of the Constitution; and powers to impose taxes.

The above powers and duties were earlier included and categorized in Sections 19 to 34; 109 to 118 and 153 to 165 of West Bengal *Panchayat* Act, 1973 for *Gram Panchayats*, *Panchayat Samitis* and *Zila Parishads* respectively. The West Bengal *Panchayat* Act stipulates functioning of the *Panchayats* through well-designed Standing Committees called *Sthayee Samitis* (for ZPs and PSs) and *Upa Samitis* (for GPs) having elected representatives and officials as members. Here is a list of legislations which has guided the *Panchayat* system in the State of West Bengal.

Table 1: List of Legislations governing *Panchayati Raj* in West Bengal

Name of Legislations/Amendments	Year of Enactment/Amendment
The West Bengal <i>Panchayat</i> Act	1957
The West Bengal <i>Panchayat</i> Act	1973
Amendment(s)	1978 (4 times), 1979 (2 times), 1980, 1982 (2 times), 1983 (2 times), 1984, 1985 (2 times), 1988, 1992, 1994, 1995, 1997 (2 times), 2003 (2 times), 2004, 2006 (3 times), 2007, 2008, 2010 (2), 2012 (2), 2014(2 times), 2015, 2017 (2 times)

Further the Government of West Bengal has enacted several rules for efficient functioning of *Panchayats* and some of the important rules are listed in the table below.

Exhibit 1: Important notifications governing *Panchayats* in West Bengal (W.B.)

<ul style="list-style-type: none"> ▪ The W.B. <i>Panchayat</i> Constitution Rules, 1975 ▪ The W.B. <i>Panchayat</i> (<i>Zila Parishad</i> and <i>Panchayat Samiti</i>) Accounts & Finance Rules, 2003 ▪ The W.B. <i>Panchayat</i> (<i>Gram Panchayat</i>) Administration Rules, 2004

- The W.B. *Panchayat* (*Gram Panchayat* Accounts Audit and Budget) Rules, 2007
- The W.B. *Panchayat* (*Panchayat Samiti*) Administration Rules, 2008
- The W.B. *Panchayat* (*Panchayat Samiti* and *Zila Parishad*) Budget Rules, 2008
- The West Bengal *Panchayat* Election Rules, 2006
- The West Bengal *Panchayat* Members' Disqualification Rules, 1994
- The West Bengal Comprehensive Area Development Rules, 1974
- The West Bengal *Panchayat* (Recruitment and Conditions of Appointment of Employees of *Zila Parishad*) Rules, 1997
- The W.B. *Panchayat* (Recruitment of Employees of G.P) Rules, 2007
- The W.B. *Panchayat* (Recruitment of Employees of P.S.) Rules, 2007

1.2 Political and Administrative Framework for *Panchayats* in West Bengal

The Government of West Bengal has established Department of *Panchayat* and Rural Development at the State level for ensuring effective working of grass root level democracy through *Panchayati Raj*. The department co-ordinates and monitors the functioning of *Panchayats*. The political head of the department is designated as Minister, *Panchayats* and Rural Development. The *Zila Parishad* is headed by *Sabhadhipati*, while the *Panchayat Samiti* and the *Gram Panchayats* are headed by *Sabhapati* and *Pradhan* respectively who are elected representatives of the respective tiers of *Panchayats*. A brief detail of all the elected heads are mentioned in the Table below.

Table 2: Political Framework for *Panchayats* in West Bengal

(State Level)		
The Minister , Department of <i>Panchayats</i> & Rural Development		
<i>Zila Parishad</i> (ZP)	<i>Panchayat Samiti</i> (PS)	<i>Gram Panchayat</i> (GP)
Directly Elected Members (representing 2 from each PS)	Elected members (Not exceeding 3 from each GP)	Elected Members (Minimum-5, Maximum-25 on the basis of population)
<i>Sabhadhipati</i> <i>Sahakari Sabhadhipati</i> <i>Karmadhyakshas of 10 Sthayee</i> <i>Samitis/</i> Standing Committees Other members	<i>Sabhapati</i> <i>Sahakari Sabhapati</i> <i>Karmadhyakshas of 10 Sthayee</i> <i>Samitis/</i> Standing Committees Other members	<i>Pradhan</i> <i>Upa-Pradhan</i> <i>Sanchalaks</i> Other members

There is an administrative arrangement which governs the *Panchayat* system in the State under the aegis of Department of *Panchayats* & Rural Development, Government of West Bengal. The

administrative head of this department is Principal Secretary, *Panchayats & Rural Development*. He or She generally belongs to cadre of an IAS. A brief presentation of administrative officials dealing with *Panchayat* framework is given in the table below.

Table 3: Administrative Framework for *Panchayats* in West Bengal

(State Level)		
<i>Panchayat</i> and Rural Development Department (headed by Principal Secretary, P&RDD)		
↓		
Directorate of <i>Panchayat</i> and Rural Development Department headed by Commissioner		
(District Level)		
District <i>Panchayat</i> and Rural Development Officer, Regional Accounts & Audit Officer (Internal Auditor of ZP)		
<i>Zila Parishad</i> <List of officers & Staffs> 1. Executive Officer (EO) 2. Additional EO 3. Secretary 4. Dy. Secretary 5. FC & CAO. 6. Head Assistant 7. Dist. Engineer 8. Asst. Engineer 9. UDA, LDA, Accountant cum Cashier etc.	<i>Panchayat Samiti</i> <List of officers & Staffs> 1. Executive Officer (EO) 2. Jt. EO 3. Secretary 4. Jr. Engineer 5. Deputy Secretary (for PSs covered under MGNREGA) 6. Block Informatics Officer 7. Samiti Education Officer 8. Cashier cum store keeper 9. Accounts clerk, UDA, DEO, Clerk cum Typist, peon etc.	<i>Gram Panchayat</i> <Staff> 1. Executive Assistant 2. Nirman Sahayak/Job Assistant 3. Secretary 4. Sahayak 5. GP Karmee

1.3 Reservation Provisions in *Panchayats* of West Bengal

In order to secure the political rights of specific community namely women, Schedule Castes (SCs) and Schedule Tribes (STs) in the *Panchayat* institutions of the State, the Government of West Bengal has ensured adequate representation through suitable legislations. The West Bengal *Panchayat* Act, 1973 provides for fifty per cent reservation for women in *Panchayats*. The July 2013 election results of *Panchayats* in West Bengal clearly indicated their representation over and above the prescribed reservation limit in the state. Reservation for SCs and STs is in the same proportion to the total number of seats as the population of SCs and STs in the respective unit of *Panchayats*. The reservation for the backward class is also as per the percentage population of backward class within the *Zila Parishad/Panchayat Samiti/Gram Panchayat* subject to the condition that the total number of seats to be reserved for SCs, STs and Backward Class taken together shall not exceed 50 per cent of the total number of seats within the same unit.

Table 4: Representation of Women/SCs/STs in Panchayats of West Bengal (W.B.)

Reserved Community	Reservation Credentials at different tiers of Panchayats in W.B.		
	<i>Gram Panchayat</i>	<i>Panchayat Samiti</i>	<i>Zila Parishad</i>
Women	50 % But not exceeding one-half of the total no. of seats including the seats reserved for the SCs, STs and the BC	50 % But not exceeding one-half of the total no. of seats including the seats reserved for the SCs, STs and the BC	50 % But not exceeding one-half of the total no. of seats including the seats reserved for the SCs, STs and the BC
Scheduled Castes/SCs	42% No. of seats to be reserved for the SC bears the same proportion to the total no. of seats as the population of SC bears to the total population subject to the upper ceiling limit of one-half of the total seats to be reserved in this regard either for SC separately or jointly with the ST and BC as the case may be.	42 % No. of seats to be reserved for the SC bears the same proportion to the total no. of seats as the population of SC bears to the total population subject to the upper ceiling limit of one-half of the total seats to be reserved in this regard either for SC separately or jointly with the ST and BC as the case may be.	41 % No. of seats to be reserved for the SC bears the same proportion to the total no. of seats as the population of SC bears to the total population subject to the upper ceiling limit of one-half of the total seats to be reserved in this regard either for SC separately or jointly with the ST and BC as the case may be.
Scheduled Tribes/STs	10 % No. of seats to be reserved for the ST bears the same proportion to the total no. of seats as the population of ST bears to the total population subject to the upper ceiling limit of one-half of the total seats to be reserved in this regard either for ST separately or jointly with the SC and BC as the case may be.	10 % No. of seats to be reserved for the ST bears the same proportion to the total no. of seats as the population of ST bears to the total population subject to the upper ceiling limit of one-half of the total seats to be reserved in this regard either for ST separately or jointly with the SC and BC as the case may be.	23 % No. of seats to be reserved for the ST bears the same proportion to the total no. of seats as the population of ST bears to the total population subject to the upper ceiling limit of one-half of the total seats to be reserved in this regard either for ST separately or jointly with the SC and BC as the case may be.

2. District Planning Committee in West Bengal: Constitution, Composition & Functioning

In conformity with the Article 243 ZD of the Indian Constitution, the West Bengal District Planning Committee Act, 1994 provides for the constitution of District Planning Committee at

the district level for consolidation of the plans prepared by the *Panchayats* in the district and preparation of draft development plan for the district as a whole.

DPC is functioning in all the districts of West Bengal and monitoring and review of implementation of District Plan in the state is done through different Sub-Committees constituted by the State Government. In year 2018-19, there are 18 DPCs which have submitted integrated plans to Government of West Bengal. In West Bengal, DPC Plan is independent of State Plan and does not integrate with the State Plan. Further guidelines have been issued by the State Government that DPC will not supersede the Plan drawn up by the *Panchayats* at different levels if the priority of State is not violated and fund permits.

2.1 Composition of DPC

For every district the State government shall constitute a DPC bearing the name of the district except for the sub-division of Siliguri in the district of Darjeeling (Siliguri sub-division Planning Committee).

The State government shall, by notification, determine the numbers of members of Committee including

- The numbers of such members to be elected by, and from amongst, the elected members of the *Zila Parishad* provided that no *Sabhadhipati* of a *Zila Parishad* shall be elected under this clause. (S/2 C/a)
- The number of such members, not exceeding one-fifth of the total number of members of the Committee, as may be appointed by the State government under sub section 3 of the Act:

Provided that the ratio between the numbers of members of a committee and the sum total of rural population and urban population in the district, so far as practicable, be the same throughout West Bengal provided further that four-fifths of the total number of members of a Committee shall not exceed the total number of elected members of *Zila Parishad*.

- The State government, shall, by notification , appoint the members referred to therein , and such member shall include following:
 - i) the *Sabhadhipati* of the *Zila Parishad*,

- ii) the District Magistrate
- iii) Other members – To be chosen by the State government from following:
 - a) The *Sabhapatis* of *Panchayat Samitis* within the district,
 - b) MP& MLAs from a constituency comprising any part of a district, not being Ministers
 - c) The officers of the State government/any statutory body/corporation deemed by the State government to have specialized knowledge
 - d) The economists and social and political workers of eminence
- The *Sabhadhipathi* of *Zila Parishad* shall be the chairperson of the Committee.
- The members of the Committee shall select a Vice- Chairperson from amongst themselves in such manner as may be determined by the Chairperson. In the absence of the Chairperson, the Vice-Chairperson shall preside at the meeting of the Committee
- The DM shall be the Secretary of the Committee and shall make available to the Committee and shall make available to the Committee such assistance as may be necessary for the discharge of its functions.

2.2 Functioning

The Committee shall consolidate the plans prepared by *Panchayats* and prepare a draft development plan for the district as a whole.

3. Role of *Panchayats* in Parallel Bodies

In order to implement the rural development activities effectively and efficiently, there are provisions of parallel bodies at all the three tiers of *Panchayats* in West Bengal. Different parallel bodies are formed at district level, block level, *Gram Panchayat* level and ward level. These bodies are formed by various line departments. Several of these parallel bodies are very active. All the three tiers of *Panchayats* have different parallel bodies. Most of them are formed for the implementation of Union and State schemes. These parallel bodies are in the field of public health education, sanitation and drinking water in general. A Brief picture of these parallel institutions and their respective credentials are mentioned in the table below.

Table 5: Role of Panchayats in Parallel Bodies

Level of Panchayats	List of Parallel Bodies/Committees (Roles in Brief)
Village Panchayat	<ul style="list-style-type: none"> ▪ Rural Health Mission/RHM (To monitor activities under RHM) ▪ Village Education Committee (To monitor functions of schools & Mid Day Meal programme) ▪ Village Health & Nutrition Committee (Monitoring of activities under public health & nutrition) ▪ Water & Sanitation Committee (To monitor drinking water & sanitation related activities) ▪ Monitoring Committee on Rationing System (Managing Public Distribution System/PDS) <p style="text-align: center;"><i>Note- All the above mentioned bodies are chaired by Village Pradhan</i></p>
Intermediate Panchayat/Panchayat Samiti	<ul style="list-style-type: none"> ▪ Monitoring Committee on Rationing System (PDS management, Chaired by Sabhapati of Panchayat Samiti) ▪ Rogi Kalyan Samiti/Patient Welfare Committee (Managing public health activities & its members are MLAs, BDO and Sabhapati) ▪ Land Purchase & Distribution Committee(dealing with land related matters and its members include SDO & BDO) ▪ Vigilance & Monitoring Committee (To deal with complaints & anti-corruption activities)
District Panchayat/Zila Parishad	<ul style="list-style-type: none"> ▪ Vigilance & Monitoring Committee (To prevent corruption , Chaired by MP) ▪ Health & Sanitation Committee (To monitor public health & sanitation related matters , chaired by Sabhadipati) ▪ District Health & Family Welfare Committee (Chaired by DM/CMOH & its members include Sabadipathi) ▪ Committee on Food (PDS management, Chaired by Sabhadipati)

Further response submitted by the Department of Panchayats and Rural Development of the State reflect the nature of control of Panchayats on parallel institutions formed at different tiers of Panchayats in the State, the same is presented in the table below.

Table 6: Nature of Control of Panchayats on Parallel Bodies in West Bengal

Sl. No	Status/Parallel Bodies	DRD A	Educatio n	Wate r	Health and Sanitatio n	Agricultur e Corporatio n	Tribal Developme nt (ITDA)	Any other (Unnaya n Samiti)
1.	Parallel body merged with the Panchayat Institution	√	x	√	√	x	x	
2.	Parallel body made an unit of the Panchayat Institution	√	√	√	√	x	x	√

3.	Function of parallel body limited to Fund/accounts Management	√	x	√	√	x	x	
4.	Parallel body is Presided/ Chaired by Elected Representatives of the <i>Panchayat</i>	√	√	√	√	x	√	√
5.	Elected Representatives of <i>Panchayats</i> are represented in Board of the parallel body	√	√	√	√	x	√	
6.	Parallel Body remains separate, but under the control of the <i>Panchayat</i>	x	√	x	x	x	√	
7.	Parallel Body remains separate and not under the control of the <i>Panchayat</i> Institution	x	x	x	x	x	x	

Source: Dept. of Panchayats & Rural Development, Govt. of West Bengal

4. Autonomy to Panchayats

Article 243F of the Indian Constitution states about the provision of disqualification from membership of *Panchayats*. In conformity with this provision the state government enacted the West Bengal *Panchayat* Members' Disqualification Rules, 1994. Thus autonomy to *Panchayats* in West Bengal can be traced through the below mentioned table.

Table 7: Autonomy to Panchayats in West Bengal

Category	Level of Panchayats	Suspend representatives/ Panchayats	Dismiss/Supersede/ Dissolve/Quash
Representatives of (As per Sec 213 B-power to suspend)	District Panchayat	Divisional Commissioner(DC)	Section 11(1), 100 (1), 145 (1)- Power authorized by DC, Section 213 (A) (1)- Power authorized by DC, Section 213 (1) & (2)- Commissioner, Panchayats & Rural Development
	Block Panchayat	DM	Section 11(1), 100 (1), 145 (1)- Power authorized by DM, Section 213 (A) (1)- Power authorized by SDO, Section 213 (1) & (2)- Commissioner, Panchayats & Rural Development
	Gram Panchayat	SDO or Addl. SDO	Section 11(1), 100 (1), 145 (1)- Power authorized by SDO or Addl. SDO, Section 213 (A) (1)- Power authorized by BDO, Section 213 (1) & (2)- Commissioner, Panchayats & Rural Development
Panchayat Bodies of	District Panchayat	Nil	Power to Supersede(Sec 214)- State government has delegated this power under Section 206 to the Commissioner, Panchayats and Rural Development vide Notification no. 4670/PN/O/1/1A-1/2006 in case of any Gram Panchayat or Panchayat Samiti within the State. In case of Zila Parishad, the State Govt. has retained the power under Section 214.
	Block Panchayat	Nil	
	Gram Panchayat	Nil	
Resolutions of	District Panchayat		Power to quash (Sec. 209) DC
	Block Panchayat		DM
	Gram Panchayat		DM
Any provision of charge sheet by State Government (Yes/No)		Gram Panchayat	District Panchayat
		Yes	Yes

Source: Dept. of Panchayats & Rural Development, Govt. of West Bengal

5. Functions Assigned and Actual Involvement of Panchayats

The State of West Bengal has successfully devolved multiple functions among 29 subjects listed in the 11th Schedule of the Constitution to its Panchayats. While dividing those subjects into three categories namely primary, secondary and tertiary depending upon their need and significance for Panchayats, a brief sector wise representation of the some major functions assigned and devolved to the Panchayats in West Bengal can be mentioned as follows:

Primary Sector: Agriculture including agricultural extension, animal husbandry, dairying and poultry, fisheries, land improvement, implementation of land reforms, land consolidation and soil conservation, Minor forest produce, minor irrigation, water management and watershed development and social forestry.

Secondary Sector: Fuel and fodder, Khadi village and cottage industries, Non-conventional energy sources, Rural electrification including distribution of electricity, Small scale industries including food processing industries.

Tertiary Sector: Adult and non-formal education, burials and burial grounds, cremations and cremation grounds, cultural activities, drinking water, education including primary and secondary, Family welfare, Health and sanitation including hospitals, primary health centers and dispensaries, libraries, maintenance of community assets, markets and fairs, planning and social development, poverty alleviation schemes. The major functions which are still left out to be distributed in the State in the sector are cattle pounds, prevention of cruelty to animals and fire services.

A brief representation of de jure and de facto functions attached to *Panchayats* in the State is mentioned in the table below.

Table 8: Functions Assigned to *Panchayats* and Actual Involvement

Sl. No.	Functions	Delegated by Legislature	Level of <i>Panchayats</i> Actually Undertaking (Please tick the appropriate box)		
			Gram <i>Panchayat</i>	Block <i>Panchayat</i>	District <i>Panchayat</i>
Core Functions					
1.	Drinking Water, Water Supply for Domestic Purpose	√	√	√	√
2.	Roads	√	√	√	√
3.	Culverts	√	√	√	√
4.	Bridges	√	√	√	√
5.	Ferries	√	√	√	√
6.	Waterways	√	√	√	√
7.	Other means of Communication	√	√	√	√
8.	Building Control	√	√	√	√
9.	Land Use and Building Regulation	√	x	√	√
10.	Maintenance of Community	√	√	√	√

	Assets				
11.	Street Lighting, Parking Lots, Bus Stops	√	√	√	√
12.	Public Conveniences	√	√	√	√
13.	Parks, Gardens, Playgrounds (Civic Amenities)	√	√	√	√
14.	Primary Health Centre/Community Health Centre	√	√	√	√
15.	Sanitation & Solid Waste Management	√	√	√	√
16.	Cremation & Burial	√	√	x	x
17.	Public Safety (Noxious Vegetation, Pests & Vermin's)	√	√	√	√
	Welfare Functions				
18	Poverty Alleviation Programmes	√	√	√	√
19.	Family Welfare	√	√	√	√
20.	Women & Child Development	√	√	√	√
21.	Social Welfare, Welfare of Handicapped & mentally retarded	√	√	√	√
22.	Welfare of the weaker sections, and in particular, of the Scheduled Castes & the Scheduled Tribes	√	√	√	√
23.	Public Distribution System	√	√	√	√
24.	Vital Statistics Including Registration of Births & Deaths	√	√	x	x
25.	Elementary Education	√	√	√	√
26.	Adult & Non-Formal Education	√	√	√	√
27.	Secondary Education	√	√	√	√
28.	Technical Training & Vocational Education	x	x	x	x
29.	Libraries	x	√	√	√
30.	Promotion of Cultural , Educational and Aesthetic Aspects	x	√	√	√
31.	Slum Improvement & Up gradation	x	x	x	x
32.	Fire Services	x	x	x	x
33.	Rural Housing	√	√	√	√
34.	Non-conventional Energy	√	x	√	√

Agriculture and Allied Functions					
35.	Watershed Development	√	√	√	√
36.	Water supply for Agriculture Purpose, Minor Irrigation, Water Management	√	√	√	√
37.	Agriculture & Agricultural Extension	√	√	√	√
38.	Land Improvement	√	√	√	√
39.	Implementation of Land Reforms	√	√	√	x
40.	Land Consolidation	√	√	√	√
41.	Soil Conservation	√	√	√	√
42.	Animal Husbandry	√	√	√	√
43.	Dairying	√	√	√	√
44.	Poultry	√	√	√	√
45.	Fisheries	√	√	√	√
46.	Social Forestry	√	√	√	√
47.	Farm Forestry	√	√	√	√
48.	Minor Forest Produce	√	√	√	√
49.	Market & Fairs	√	√	√	√
50.	Regulation of Slaughterhouses	√	x	√	x
51.	Prevention of Cruelty to Animals	x	x	x	x
Industries					
52.	Water supply for Commercial and Industrial Purpose	√	√	√	x
53.	Small Scale Industries	√	√	√	√
54.	Food Processing Industry	x	x	x	x
55.	Khadi, Gram & Cottage Industry	√	√	√	√
56.	Rural Electrification & Distribution	√	x	√	√

Source: Dept. of Panchayats & Rural Development, Govt. of West Bengal

6. Involvement of Panchayats in Important Schemes

The 7th Schedule of the Constitution puts 'Panchayats' into the State list, and thus the Panchayati Raj system is primarily the responsibility of the States. The Government of India and its ministries including the Ministry of Panchayati Raj, supports strengthening of Panchayats through its various schemes. These can be primarily categorized into Centrally Sponsored

Schemes (subcategorized into Core, Core of the Core & Optional Schemes) and Central Sector Schemes.

Thus *Panchayats* offers people living in rural areas a practical opportunity to engage with various developmental schemes which are being sponsored by the Union and State government from time to time. Brief representations of schemes along with involvement of different tiers of *Panchayats* in West Bengal are as follows:

Table 9: Schemes Level Involvement of *Panchayats* in West Bengal

Sl. No	Important Union Government Schemes	Levels of <i>Panchayats</i> Actually undertaking in each Scheme Roles being played: SB-Selecting Beneficiary, P-Planning, I-Implementing, SF-Spending Fund, M-Monitoring)		
		<i>Gram Panchayats</i>	<i>Panchayat Samiti</i>	<i>Zila Parishad</i>
A.	Centrally Sponsored Schemes			
1.	National Social Assistance Program (NSAP)	Yes (SB,P &M)	Yes (SB,P,I,SF &M)	Yes (Only M)
2.	Mahatma Gandhi National Rural Employment Guarantee Programme (MNREGP)	Yes (SB,P &M)	Yes (SB,P,I,SF &M)	Yes (Only M)
3.	Scheme(s) for Development of Scheduled Castes	-	-	-
4.	Scheme(s) for Development of Scheduled Tribes	-	-	-
5.	<i>Pradhan Mantri Krishi Sinchai Yojana</i> (PMKSY)	-	-	-
6.	Green Revolution-Krishonnatti Yojana	-	-	-
7.	White Revolution- Rashtriya Pashudhan Vikas Yojana	-	-	-
8.	Blue Revolution(Integrated Development of Fisheries)	-	-	-
9.	<i>Pradhan Mantri Gram Sadak Yojana</i> (PMGSY)	-	-	Yes(SB,P,I,SF &M)
10.	Pradhan Mantri Awas Yojana-Gramin (PMAY-G)	Yes (SB,P &M)	Yes (SB,P,I,SF &M)	Yes (Only M)
11.	National Rural Drinking Water Mission(NRDWM)	Yes (SB,P &M)	Yes (SB,P,I,SF &M)	Yes (Only M)
12.	National Rural Health Mission (NRHM)	Yes (SB,P,I,SF &M)	Yes (SB,P,I,SF &M)	-
13.	<i>Swachh Bharat Mission-Gramin</i> (SBM-G)	Yes (SB,P &M)	Yes (SB,P,I,SF &M)	Yes (Only M)
14.	National Programme of Mid-Day Meal in Schools	Yes (SB,P &M)	Yes (SB,P,I,SF &M)	Yes (Only M)

			&M)	
15.	Integrated Child Development Services(ICDS)	-	-	-
16.	Deendayal Antyodaya Yojana-National Rural Livelihood Mission(DAY-NRLM)	-	-	-
17.	Rashtriya Swasthya Bima Yojana	-	-	-
18.	National Education Mission(NEM)	-	-	-
19.	Shyama Prasad Mukherji Rurban Mission(SPMRM)/National Rurban Mission(NRuM)	-	-	-
20.	Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-
21.	Pradhan Mantri Sahaj Bijli Har Ghar Yojana (Rural)- PM-SAUBHAGYA	-	-	-
22.	Pradhan Mantri Annadata Aay SanraksHan Abhiyan(PM-AASHA)	-	-	-
23.	National Mission for Sustainable Agriculture(NMSA)	-	-	-
B. Central Sector Schemes				
1.	Crop Insurance Scheme(Pradhan Mantri Fasal Bima Yojana)	-	-	-
2.	Interest Subvention Scheme (for Short Term Credit to Farmers)	-	-	-
C. Other Schemes				
1.	Deen Dayal Panchayati Raj Infrastructure Scheme	-	-	-
2.	Deen Dayal Upadhyaya Gram Jyoti Yojana	-	-	-
3.	National e-Governance Programme(NeGP)	Yes	Yes	Yes
D. State Government Schemes				
1.	Pension Schemes	Yes	Yes	Yes
2.	Health and Sanitation	Yes	Yes	Yes
3.	Agriculture and Employment	Yes	Yes	Yes
4.	Banglar Fasal Bima Yojana	Yes	Yes	Yes
Scheme Based Performance Measures		Gram Panchayat	Panchayat Samiti	Zila Parishad
1	Number of Panchayats availing Action Soft (a scheme implementation & monitoring software) or any such equivalent application in place.	-	-	-
Mission Antyodaya		2017-18	2018-19	
2	Number of Panchayats covered under Mission Antyodaya in the following financial years?	3210	764 out of 3347 (As per Mission Antyodaya mapping status, September 2019)	
3	Number of Antyodaya Panchayats marked on MGNREGA soft portal in the following financial years?	-	677	

Source: Dept. of Panchayats & Rural Development, Govt. of West Bengal

7. Grants to Panchayat by 14th FC: Basic and Performance

The grant recommended by the 14th Finance Commission to *Gram Panchayats* has two components namely: basic (90%) and performance grant (10 %). Further Ministry of Finance (Department of Expenditure) has issued detailed guidelines for the release of these two components of grant. The grant was intended to be used to improve the status of basic services say water supply, sanitation, sewerage and solid waste management, maintenance of community assets and others as such.

Thus the 14th Finance Commission recommended a total grant of Rs. 14191.78 crores for *Gram Panchayats* of West Bengal for its entire award period (2015-20). It includes Rs. 12772.60 crores as basic grant and rest Rs. 1419.18 crores in the form of performance grant (2016-2020).

(Please see Table 10)

Table 10: 14th FC Grants to *Gram Panchayats* of West Bengal (Rs. in crores)

Financial Year(s)	Basic Grant	Performance Grant	Total Grant
2015-16	1532.21	0	1532.21
2016-17	2121.61	278.30	2399.91
2017-18	2451.33	314.93	2766.26
2018-19	2835.75	357.64	3193.39
2019-20	3831.70	468.31	4300.01
2015-20 (Entire Award Period)	12772.60	1419.18	14191.78
% Share of West Bengal (Among all States)	7.09	7.09	7.09

The primary objective of awarding basic grant in the form of an unconditional grant to *Gram Panchayats* by the 14th Finance Commission is to deliver basic civic services. These includes water supply, sanitation and septic management, sewage and solid waste management, storm water drainage, maintenance of roads, footpaths and community assets, street lighting, burial ground and any other basic services within the functions assigned via legislations.

The distribution formula for basic grant to *Panchayats* in the State is decided by the respective SFC. However in case it is not in place, share of each *Gram Panchayat* is to be decided through two parameters namely population (as per Census figure 2011) and area and these parameters having weightage of 90 and 10 per cents respectively.

As far as de facto allocation of basic and performance grants is concerned it is advisable to visit Tables 11 and 12.

Table 11: 14th FC Basic Grant to Gram Panchayats in W.B. (Rs. in crores)

Installments of 14 th FC Grants	14 th FC Grants Released by Govt. of India		Released by State	
	Amount	Received by State on DD/MM/YYYY	Amount	Released to Panchayats on DD/MM/YYYY
1 st for the year 2015-16	735.43	19/08/2015	735.43	05/10/2016
2 nd for the year 2015-16	735.43	11/01/2017	735.43	13/02/2017
1 st for the year 2016-17	1025.25	18/05/2017	1025.25	31/08/2017
2 nd for the year 2016-17	1025.25	11/07/2017	1025.25	31/10/2017
1 st for the year 2017-18	1184.59	23/10/2017	1184.59	03/11/2017
2 nd for the year 2017-18	1184.59	23/01/2018	1184.59	29/01/2018
1 st for the year 2018-19	1370.34	01/08/2018	1370.34	08/08/2018
2 nd for the year 2018-19	1370.34	10/01/2019	1370.34	24/01/2019
1 st for the year 2019-20	1851.63(Released out of 1915.85)	04/07/2019	1851.63	09/08/2019
2 nd for the year 2019-20	1915.85 (Not Released)	-	-	-

Source: 14th FC Dashboard, <http://www.ffcconline.gov.in/ffcgrantreport.do>. -Not Available/Assigned, Released – released by Union Govt.

Also the 14th Finance Commission has recommended 10 per cent share of grant in the form of performance grant to address following issues: i) to ensure availability of reliable data on expenditure and receipts of Panchayats through audited annual account; ii) augmentation of own source revenue of Panchayats. The performance grants are to be disbursed from second year of the award period (2016-17 onwards) based upon some conditionality. (Please see Table 12)

Table 12: 14th FC Performance Grants to GPs in W.B. (Rs. in crores)

Sl. No.	Performance Grants	2017-18	2018-19
1.	Status of Performance Grants released to Gram Panchayats for following financial years (Yes/No)	No	No
	Mandatory Conditions Related to Performance Grants	2015-16	2016-17
2.	Number of Gram Panchayats which have submitted Audited Annual Account for the following financial years	-	-
3.	Number of Panchayats where an increase in Own Sources of Revenue is reflected in the Audited Annual Account for the following financial years	-	-
4.	Number of Gram Panchayat which have uploaded their GPDP on PlanPlus portal for following financial years	2017-18	2018-19
		3228 out of 3340	3229 out of 3340

5.	Number of <i>Gram Panchayats</i> which have updated Sector wise Expenditure on dashboard of following e-application in the following financial years	2016-17	2017-18
	a) PlanPlus portal	-	-
	b) RAGAV	-	-
	c) Any other		
	Additional Conditions Related to Performance Grants	2016-17	2017-18
6.	Number of <i>Gram Panchayats</i> declared Open Defecation Free (ODF) status in the following financial years	-	-
7.	Number of <i>Gram Panchayats</i> achieved universal immunization (0-2 year age group children) status in the following financial years	-	-

- Data not available

8. State Finance Commission: Composition, Important Recommendations & Grants to Panchayats

The State Finance Commission is constituted by the Governor of West Bengal in pursuance of the provision under clause (1) of article 243-I and clause (1) of article 243-Y of the Constitution of India, on the basis of the Constitution (Seventy-third Amendment) Act, 1992.

The first such commission was constituted on May 30, 1994 vide Notification No. 1023-FB dt.30.05.1994 and it submitted its recommendations on November 27, 1995. It was the first SFC report of the country. Explanatory memorandum as to the action taken on the recommendations made by the First State Finance Commission was placed before the State Legislature on July 22, 1996.

Second State Finance Commission was constituted on July 14, 2000 vide Notification No. 1770-FB dt.14.07.2000. Explanatory memorandum as to the action taken on the recommendations made by the Second State Finance Commission was placed before the State Legislature on July 15, 2005.

The Third State Finance Commission was constituted under Notification No. 4000-FB dated 22.02.2006. The Third State Finance Commission submitted its report to the State Government on 31.10.2008. Explanatory memorandum as to the action taken on the recommendations made by the Third State Finance Commission was placed before the State Legislature on 16.07.2009.

The State Government has constituted the Fourth State Finance Commission vide Notification No. 121- F.B. dated 30 April 2013 under the Chairmanship of Dr. Abhirup Sarkar, Professor of Indian Statistical Institute. The Fourth State Finance Commission submitted its report in February, 2016. In terms of Article 243 I, sub-clause (4) and Article 243 Y, sub-clause (2) of the Constitution of India, the Report of the Fourth State Finance Commission along with the Action Taken Report (ATR) was placed before the Assembly.

A brief picture of SFC chronology and devolution recommendations is mentioned in the table below.

Table 13: Chronology of WBSFC & Recommended Devolution to Panchayats

SFC Chronology (Award Period)	MM/YYYY of Formation	MM/YYYY Report Submission	MM/YYYY ATR laid before State Legislature	Devolution Recommended for Panchayats by SFC
1 st SFC (1996-97 to 2000-01)	05/1994	11/1995	07/1996	Untied Entitlement Fund to Local government as a whole: 16 % of total taxes collected by State in a financial year. % wise Proportional allocation among 3 tiers of the total Panchayats allocation: ZP:PSs:GP::30:20:50
2 nd SFC (2001-02 to 2005-06)	07/2000	02/2002	07/2005	Untied Entitlement Fund to Local government as a whole: 16 % of total taxes collected by State in a financial year. (Minimum amount Rs. 700 Crores) Sub-allocation of District Panchayat fund as: GPs: PSs: ZPs::60: 20:20(%)
3 rd SFC (2008-09 to 2012-13)	02/2006	10/2008	07/2009	76 % of total allocable fund of State among Panchayats(Total untied fund for Local Govt. was Rs 800 or 5 % of SOTR of 2008-09, Progressive increase in untied funding on a minimum rate of 12 % annually for next 4 years) ; Utilization of 20 % untied fund on asset maintenance; Sub allocation ratios among Panchayats- ZP:PS:GP::12:18:70 of the total untied fund earmarked for

				<i>Panchayats</i>
4 th SFC	04/13	02/2016	-	Rs 4256.52 crores(2015-20)

Source: SFCs Reports, Note: SOTR-State Own Net Tax Revenue

9. Money Transferred on Account of West Bengal State Finance Commission(s) to Panchayats

The Fourth State Finance Commission recommended devolutions to *Panchayats* are founded on four basic considerations: (a) the time series of own tax revenue of the state; (b) the time series of actual devolution by the state to its *Panchayats* and its proportion to the state's total tax revenue; (c) devolution by the Fourteenth Finance Commission to the *Panchayats* of the state; and (d) the actual requirement by the *Panchayats* for their smooth functioning. The principle would be to ensure the required fund flow to the rural local government as far as possible subject to the availability of funds from the Union and from the State. Here is the table that presents year wise devolution recommended by the latest 4th WB SFC to its *Panchayats*.

Table 14: Recommended Devolutions to Panchayats by 4th SFC W.B. (2015-20) (Rs. crores)

Tiers of Panchayats	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Award Period
GP	153.00	175.95	202.34	232.69	267.60	1031.58
PS	253.50	291.53	335.25	385.54	443.37	1709.19
ZP	224.81	258.53	297.31	341.91	393.19	1515.75
Total devolution of Panchayats	631.31	726.01	834.90	960.14	1104.16	4256.52

Source: 4th SFC West Bengal

Further as per the latest input received in form of filled in questionnaire submitted by the Department of *Panchayat & Rural Development*, Government of West Bengal to IIPA, the money transferred on account of SFC in the last five years i.e. 2014-19 can be presented in tabular form as follows.

Table 15: Money Transferred to Panchayats on account of SFC (2014-19) (Rs. lakhs)

Financial Year	Amount Budgeted	Amount Sanctioned	Amount Released
2014-15	76,300.00	69,826.42	69,826.42
2015-16	85,400.00	52,247.18	42,247.18
2016-17	36,724.48	35,740.65	35,740.65
2017-18	94,691.52	44,495.96	44,495.96
2018-19	57,202.00	57,202.00	57,202.00

Source: Dept. of Panchayats & Rural Development, Govt. of West Bengal

10. Empowerment of Panchayats to impose /collect Revenue

Article 243H of the Constitution enable the Legislature of a State to make law in order to authorize *Panchayats* to levy, collect and appropriate taxes, duties, tolls and fees. In accordance with this Constitutional provision followed by the West Bengal *Panchayat Act*, *Panchayats* are authorized to augment their own revenue either by way of Tax or from Non Tax sources. The West Bengal *Panchayat Raj Act*, 1957 mentioned taxation powers related to *Gram Panchayat* in Chapter VIII. Sections 55, 56 and 57 of this act deals with *Anchal Panchayat* fund, *Gram Panchayat* funds and taxation powers assigned respectively. Further, Sections 43 and 44 of the West Bengal *Panchayat Act*, 1973 deal with imposition of tax by *Gram Panchayat* and levy of rates and fees by *Gram Panchayats*. On a similar note, sections 132 and 133 are assigned with revenue generation powers of *Panchayat Samiti* and sections 180 and 181 are concerned with revenue generation attribute of Zila Parishad in the State. These taxations assist the *Panchayats* to add own source of revenue in their basket.

Gram Panchayats are also authorized to collect non tax revenue by way of providing services and otherwise, from different sources, which include conservancy rate, drainage rate and general sanitary rate, fees for grazing cattle on vested land, use of burning ghat, registration of shallow tube wells, tolls imposed on roads/bridges constructed by it, license fees from running trades and business in its area etc. *Panchayat Samitis* and *Zila Parishads*, however, do not have any power to impose taxes. They are authorized to collect toll, fees, rates from roads, bridges, ferries vested to it or managed by them, water rate, lighting rate and fees for arranging sanitary arrangements at places of worship, pilgrimage, fairs and melas etc. Again *Panchayat Samitis* are specially empowered to collect license fees for running dangerous and offensive trades as are specifically categorized by the State Government from time to time. A list of important tax and non-tax handles assigned to Panchayats are mentioned below.

Table 16: List of important Taxes & Non-Taxes assigned to Panchayats in W.B.

West Bengal	Taxes	Levied	Appropriated	Deposited	Provisions	Non-Taxes	Levied	Appropriated	Deposited	Provisions
GF- Gram Panchayat	Tax on land and building	V	-	GF	S/46(1)	fees on the registration of vehicles	V,I, D	-	GF,IF,DF	S/47(i) S/133(i) S/181(1)(c)(i)

Fund, IF-Intermediate Panchayat Fund, DF-District Panchayat Fund (Gram Panchayat-V; Panchayat Samiti-I; Zilla Parishad-D) West Bengal Panchayat Raj Act, 1973 S/47-Levy of rates and fees(Gram Panchayat) S/133-Levy of tolls	Duty on transfer of property	V	-	GF	S/46(4)(a)	fees on plaints and petitions and other processes in suits and cases	V	-	GF	S/47(ii)
	Duty on entertainment	V	-	GF	S/46(5)	Sanitary Fee	V,I,D	-	GF,IF	S/47(iii) S/133(ii) S/181(1)(c)(ii)
	Road Cess	D	-	DF	S/180 (Cess Act, 1880)	water rate	V,I,D	-	GF,IF	S/47(iv) S/133(v) S/181(1)(c)(iv)
	Public works	D	-	DF	S/180	lighting rate	V,D	-	GF	S/47(v) S/181(1)(c)(v)
						conservancy rate	V	-	GF	S/47(vi)
						Ferry rate	V,I,D	-	GF,IF,DF	S/47(ix) S/133(b) S/181(1)(b)
						Drainage rate	V	-	GF	S/47(xii)
						Fees for use of burning ghat	V	-	GF	S/47(xiv)
						Fees on license on dogs and birds and other domestic pet animal	V	-	GF	S/47(x)
						Fees on registration for [shallow	V	-	GF	S/47(xv)

and fees by <i>Panchayat Samiti</i> S/181- Levy of tolls, fees, rates by <i>Zilla Panchayat</i>		or deep tube-wells] fitted with motor-driven pump sets and installed for irrigation for commercial purposes				
		Tolls on persons, vehicles or animals(Roads and bridges)	V,I, D	-	GF,IF ,DF	S/47(viii) S/133(1) (a) S/181(1) (a)
		Fee on running dangerous trade	I	-	IF	S/116 S/133(iii)
		Fee for license for a <i>hat</i> or market	I	-	IF	S/117 S/133(iv)
		fees on registration] for running trade, wholesale or retail,	V	-	GF	S/47(vii)

Source: West Bengal Panchayati Raj Act, 1973

Further, tier wise distribution of taxation handles to Panchayats in a detailed manner can be presented from table below.

Table 17: Empowerment of Taxation handles assigned to *Panchayats* in West Bengal

S l. N o.	Name of Revenues	Please tick only those revenue s collected by State agencies on behalf of <i>Panchayats</i>	Please tick only those revenue s collected by the State but transfer red to <i>Panchayat</i>	<i>Gram Panchayat</i>		<i>Block Panchayat</i>		<i>District Panchayat</i>	
				Empowe red to collect	Actual ly collecti ng	Empowe red to collect	Actual ly collecti ng	Empowe red to Collect	Actual ly collecti ng
1	House or Building tax	x		√	√	x	x	x	x
2	Surcharge on house or property tax	x		x	x	x	x	x	x
3	Tax on agriculture land for specific purpose	x		x	x	x	x	x	x
4	Cess on land revenue or surcharge	√		x	x	x	x	x	x
5	Surcharge on additional stamp duty	x		x	x	x	x	x	x
6	Tax on professions, trades, calling, etc.	x		√	√	√	√	x	x
7	Entertainme nt tax	√		x	x	x	x	x	x
8	Pilgrim tax or fees	x		√	√	√	√	x	x
9	Education Cess	x		x	x	x	x	x	x
10	Tolls	x		√	√	√	√	√	√
11	Vehicle tax	x		√	√	√	√	x	x

1 2 .	Cattle tax	x		x	x	x	x	x	x
1 3	Conservancy rate	x		√	√	√	√	x	x
1 4	Lighting rate	x		√	√	√	√	√	√
1 5	Water rate	x		√	√	√	√	√	√
1 6	Drainage rate	x		√	√	x	x	x	x
1 7 .	Special tax for community civic services or works	x		√	√	√	√	√	√
1 8 .	Surcharge on any tax imposed by Gram Panchayat	x		x	x	x	x	x	x
1 9	Minor Minerals Tax	x		x	x	x	x	x	x
2 0	Pond/Tank Lease	x		√	√	√	√	√	√
2 1	Village Land Lease	x		x	x	x	x	x	x
2 2 .	Shops Lease	x		√	√	√	√	√	√
2 3 .	Tax on income from sale or rent of a property (Above Rs. 20 lakhs)	-	-	-	-	-	-	-	-
2 4 .	Betterment Tax	-	-	-	-	-	-	-	-
2 5 .	Tax on cultivable land lying fallow	-	-	-	-	-	-	-	-
2 6 .	Tax on commercial crops	-	-	-	-	-	-	-	-

27	Land cess/surcharge / local rate on lands	-	-	-	-	-	-	-	-
28	Land conversion cess	-	-	-	-	-	-	-	-
29	Surcharge on addl. stamp duty/ duty on transfer of property	-	-	-	-	-	-	-	-

11. GST Implications on Panchayats in West Bengal

The Government of West Bengal passed the West Bengal Goods and Services Tax Act, 2017 (West Bengal Act XXVIII of 2017) to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the State of West Bengal and the matters connected therewith. The legislation has also affected the tax-handles of *Panchayats* in the State. A brief picture of taxes affected by the State GST Act is presented in the table mentioned below.

Table 18: GST Implications on Panchayats of West Bengal

List of Legislations	Pre-GST	Post- GST		(As per the State GST Act)
	Taxes	Subsumed	Status	
W.B Panchayat Act, 1993 [WBPA, 1993]	Advertisement Fee	Yes	<i>Repealed:</i> S/47(xvii) of W.B PA, 1993	S/173 of WB SGST Act – (i) The Bengal Amusements Tax Act, 1922; (ii) the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972; (iii) West Bengal Entertainment-Cum-Amusement Tax Act, 1982 & (iv) The West
West Bengal State GST Act, 2017 [WBSGST, 2017] The Bengal Amusements Tax Act, 1922	Amusement Tax	Yes	<i>Repealed:</i> The Bengal Amusements Tax Act, 1922; West Bengal Entertainment-Cum-Amusement Tax Act, 1982	

West Bengal Entertainment-Cum-Amusement Tax Act, 1982, Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972	Fees on registration for running trade, wholesale or retail	Yes	<i>Subsumed:</i> Under West Bengal SGST Act, 2017	Bengal Tax on Entry of Goods into Local Areas Act, 2012, are hereby repealed. <u>S/51 C/1(b)</u> -Tax deduction at Source or TDS by Local Authority/Panchayats S/51 Tax Collection at Source or TCS <u>Schedule III S/3 C/a</u> -Exemption of functions performed by M.P/MLA/Panchayat members from both Goods & Services Category
	Duty on Entertainment	Yes	<i>Repealed:</i> Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972 West Bengal Entertainment-Cum-Amusement Tax Act, 1982	
West Bengal Entertainment-Cum-Amusement Tax Act, 1982				

Source: The West Bengal Goods & Services Tax Act, 2017

12. Expenditure of Panchayats in West Bengal:

Expenditure plays an important role in effective and efficient functioning of *Panchayats*. It includes expenditure incurred on payment and wages for its functionaries, expenditure under union and state sponsored schemes and other miscellaneous heads. The expenditure details of all the three tiers of *Panchayats* in West Bengal are presented in the table below:

Table 19: Expenditure of Panchayats in West Bengal (Average of FYs 2012-13 to 2017-18) Rs Crores

Expenditure				Rural Population 01/04/2018 (in number) (D)	Per-capita Expenditure (A+B+C)/(D)
Zila Parishad (A)	Panchayat Samiti (B)	Gram Panchayat (c)	Total (A+B+C)		
2225.7	3688.2	7582.8	13496.6	75141830	1796.2

Source: Office of the 15th Finance Commission & Ministry for Drinking Water & Sanitation for population data

Further as per the input received from the Department of *Panchayats* and Rural Development, Government of West Bengal, the amount of expenditure incurred under various heads in all the three tiers of *Panchayats* in the last four years i.e. 2014-18. The same is presented in the tabular form below.

Table 20: Expenditure by 3 tiers of *Panchayats* under various heads (In Rs. Lacs)

Expenditure Heads	Financial Year wise incurred amount			
	2015-16	2016-17	2017-18	2018-19
Expenditure on Salaries for <i>Panchayat</i> Officials by the State	80187.33	84966.49	94502.68	87581.86
Expenditure on Schemes	1408439.32	1240413.71	1461317.80	1381412.80
Others	132640.22	145504.81	489674.96	381185.61
Total Expenditure made by all <i>Panchayats</i> of the State	1621266.87	1470887.01	2045495.44	1850180.27

Source: Dept. of *Panchayats* & Rural Development, Govt. of West Bengal in November 2019

13. Gram Sabha (GS)

Article 243A of the Constitution enables *Gram Sabha* to exercise such powers and perform such functions at the village level as the Legislature of a State may, by law, provide. In conformity of this article, the West Bengal *Panchayat* Act, 1973 has made provision for constitution of *Zila Sansad*, Block *Sansad* and *Gram Sansad* as forums for wider participation of elected representatives of all the three tiers and making them accountable towards people. Wider participation of the community is ensured through *Gram Sansad*. As per *Panchayat* Act, one *Gram Sabha* Meeting and two *Gram Sansad* Meetings are mandated in a fiscal year in West Bengal. *Gram Panchayat* in addition to its both normal *Gram Sabha* and *Gram Sansad* meetings, may hold extraordinary meetings of *Gram Sabha* and *Gram Sansad* at any time if the situation so warrants or if the State government so directs.

Mandated Quorum for *Gram Sabha* Meetings: In terms of Sub-Section 4A of Section 16A of the WB *Panchayat* Act, 1973 one-tenth of the total number of members shall form a quorum for a meeting of *Gram Sansad*. Further in terms of rule 69 of the West Bengal *Panchayat* (*Gram Panchayat* Administration) Rules, 2004 if there is no quorum in the meeting, the meeting shall be adjourned to be held at the same place and hour on the seventh day after the date of such meeting. Attendance of at least one-twentieth of the total no. of members shall form a quorum

for the adjourned meeting. The BDO sends representative to the meeting of GS to monitor & ensure the mandated quorum.

Guidelines issued by State Government regarding convening of GS Meeting: Regarding convening of meeting of both *Gram Sansad* and *Gram Sabha*, there are very detailed provisions under the WB *Panchayat Act*, 1973 (Section 16A & 16B).

Further in case of non-convening of meetings of *Gram Sabha* it shall be deemed to be willful omission or refusal to carry out the provisions of the Act within the scope and meaning of Section 213 or incompetence to perform or persistent default in the performance of the duties under the Act within the scope and meaning of Section 214 as the case may be. But no such was required to be taken in the year in question.

Initiatives taken by the State to promote people's assemblies other than GS: In this regard initiatives are taken at the block level involving the Block level and *Panchayat* level functionaries and employees through miking, campaign, etc. Further, from the State level this is emphasized through weekly TV & Radio programmes and through newspaper insertion.

Miscellaneous Roles of *Gram Sabha* under following Heads:

- **In Planning:** The outlines of the perspective plan and annual plan as adopted by the *Gram Sansad* for its area are the basis of *Gram Panchayats* plan.
- **In Budget Preparation:** The GP places for deliberation, recommendation and suggestion in the annual meeting of the *Gram Sansad*, the supplementary budget of the GP for the preceding year and the annual budget finally approved and adopted for the current year. Further in the half-yearly meeting of the *Gram Sansad*, the budget of the GP for the following year is placed.
- **In passing of Accounts:** In the half-yearly meeting of the GS, the latest report on the audit of the accounts of the GP is placed for consideration.
- **In preparing BPL List:** At draft stage the draft list of below poverty line/BPL people residing in village is placed in a specially convened *Gram Sansad* meeting. Any observation of the *Gram Panchayat* should be disposed after proper enquiry. The final list will also be displayed at the Sansad level for their appraisal.

- **In preparing beneficiaries under various schemes (including MGNREGA, PMAY, DDU-AAY):** In the matter of preparation of beneficiary list the *Gram Sansad* plays a very vital role. Even the *Gram Panchayat* cannot omit or refuse to act upon any recommendation of a *Gram Sansad* relating to prioritization of nay list of beneficiaries or schemes or programmes so far as it relates to the area of the *Gram Sansad* unless it decides in a meeting for reasons to be recorded in writing that such recommendations are neither acceptable nor implementable under the provisions of the Act or any rule, order or direction there under. Such decisions of the *Gram Sansad* are also required to be placed in the next meeting of the *Gram Sansad*. This is followed in West Bengal in terms of Section 19(3) of the West Bengal *Panchayat Act 1973*. Accordingly, beneficiaries in respect of almost all the schemes are selected in *Gram Sansad*.
- **In preparation of Labor Budget under MGNREGA:** The basis of the labour budget is the schemes to be executed in a year. These schemes are selected by the *Gram Sansad*. Based on the number of schemes and other details thereof the other calculation relating to no. of laborers to be engaged and other related contents of labour budget are calculated. Therefore it can be said that the *Gram Sansad* plays a vital role in preparing labour budget. Labour budget under MGNREGS is being prepared through PRA/PLA Exercise at the *Gram Sansad* level.

Powers and Functions of Gram Sabha (GS): The *Gram Sabha* has following powers and functions:

- It guides and advises the *Gram Panchayat* in regard to the schemes for economic development and social justice undertaken or proposed to be undertaken in its area. The outlines of the perspective plan and annual plan as adopted by the *Gram Sansad* for its area are the basis of GP plan.
- The *Gram Panchayat* places for deliberation, recommendation and suggestion in the annual meeting of the *Gram Sabha* (i.e. a body consisting of persons registered in the electoral rolls pertaining to a *Gram* declared as such under sub-section (1) of section 3 of the West Bengal *Panchayat Act,1973*) and *Gram Sansad* (i.e. a body consisting of persons registered at any time in the electoral rolls pertaining to a constituency of a *Gram Panchayat* delimited for the purpose of last preceding general election to the *Gram Panchayat*), the supplementary budget

of the GP for the preceding year, the annual work finally approved and adopted for the current year, the annual budget finally approved and adopted for the current year and also a report on the work done during previous year and the work proposed to be done during the following year. Further in the half-yearly meeting of the GS, the budget of the GP for the following year and the latest report on the audit of accounts of the GP are placed.

14. Gram Panchayat Development Plan (GPDP) in West Bengal

“Completion of the *Gram Panchayat* Development Plan (GPDP) of the year of performance grants disbursement which was to be uploaded on PlanPlus portal” is one of the mandatory criteria prescribed by the Ministry of *Panchayati Raj* (MoPR) for the eligibility of performance grant by 14th Finance Commission for the 2017-18 to 2019-20 periods. Thus the 14th Finance Commission award has created an opportunity for convergent plans at the level and leadership by *Panchayats* in providing basic services to the people.

MoPR has further supported States to develop State specific guidelines for *Gram Panchayat* Development Plans (GPDP). This plan covers all the commanding resources of *Panchayats* including 14th Finance Commission funds, MGNREGS funds, *Swachh Bharat* funds, etc. The GPDPs emerge as an opportunity for the local community to set local development agenda and to find local solutions to development issues.

Thus the 14th Finance Commission and the Ministry of *Panchayati Raj* (MoPR), Government of India have made it mandatory for each and every *Gram Panchayat* across the country, to prepare a *Gram Panchayat* Development Plan (GPDP) following participatory planning process, with focus on economic development and social justice by converging integrating all major programmes of the *Panchayat* funded by the State government and the Union government. The Final GPDP uploaded in PlanPlus 2019-20 is 238149.

Status of GPDP in State of West Bengal can be traced via following table:

Table 21: GPDP Status in West Bengal (2015-20)

Financial Year(s)	Number of Plans Prepared
2015-16	3237
2016-17	3230
2017-18	3228
2018-19	3235

2019-20	3030
Total GPDP (2015-20)	15960

People's Plan Campaign (PPC) for Gram Panchayat Development plan (GPDP) – Sabki Yojana Sabka Vikas:

Gram Panchayats have been mandated by the 14th Finance Commission and MoPR for the preparation of Gram Panchayat Development Plan (GPDP) to ensure economic development and social justice utilizing the resources available to them. The GPDP planning process has to be comprehensive and participatory in nature which involves the full convergence with schemes of all related Union Ministries / Line Departments related to 29 subjects enlisted in the Eleventh Schedule of the Constitution. Panchayats have a significant role to play in the effective and efficient implementation of flagship schemes on subjects of National Importance for transformation of rural India.

The People's Plan Campaign was commenced from 2nd October to 31st December, 2018 for preparing GPDP for 2019-20. The campaign initiated under "Sabki Yojana Sabka Vikas" will be an intensive and structured exercise for planning at Gram Sabha through convergence between Gram Panchayats and concerned Line Departments of the State. A brief figure of GPDP and associated planning attributes in the State of West Bengal is given below in the tabular form:

Table 22: Consolidated Status of People's Plan Campaign in West Bengal (As on 07/01/19)

Important Credentials	Number	Per Cent
Gram Sabha Scheduled	3230	96.7
Gram Sabha Held	3230	96.7
GPDP Approved as per Facilitator's Feedback	3084	92.3
GPDP uploaded on PlanPlus	1629	48.8
GPDP under process on PlanPlus	1533	45.9
Total GPDP (Uploaded & Under process)	3162	94.6

15. Transparency & Anti-Corruption

The government of West Bengal has taken several measures to ensure transparency in Panchayat institution which can be traced through below mentioned table.

Table 23: Transparency and Anti corruption measures at Panchayats

Sl. No.	Parameters	Gram Panchayat	Block Panchayat	District Panchayat
1	Whether the following Panchayats provide information to the public under RTI Act (Yes/No)	Yes	Yes	Yes
2	Designation of the Information Officer under RTI Act at following Panchayat	Executive Assistant	Joint Executive Officer	Secretary
3	The First Appellate Authority under RTI Act (Designation)	Pradhan (President)	Executive Officer	Additional Executive Officer
4	The Second Appellate Authority under RTI Act (Designation)	West Bengal Information Commission	West Bengal Information Commission	West Bengal Information Commission
5	Whether the State made any policy for disclosure of information by the Panchayat to the public (Yes/No)	Yes		
	If yes, what are the modes used for disclosure of information?			
	a) Display on Notice Boards	Yes		
	b) Website	Yes		
	c) Others (Specify)	Hoarding Display, Wall Writing, Leaflets Distribution, Wall Poster, Calendar with Development Messages / Information, Radio & TV Programme of the Department, Advertisement through various Commercial Television Channels		
6	Provision of Citizens' Charter at each level of	No		

	<i>Panchayats</i> in State (Yes/No)	
7	The institution undertaking the complaints of <i>Panchayat</i> , Please tick	
	a) Ombudsman	Ombudsman has been appointed in all the districts except the districts of Cooch Behar, Jalpaiguir and Darjeeling to receive all sorts of complaints related to MGNREGS.
	b) Lokayukta	Yes
	c) Govt. Agency	Yes

Source: Filled in Questionnaire submitted to IIPA by Dept. of Panchayats & Rural Development, Govt. of West Bengal in November 2019

16. Infrastructure in Panchayats

Infrastructure is one of the vital elements for smooth functioning of *Panchayats* and acts as an assistive a platform for other parameters including ensuring effective working of functionaries, delivery of basic services in *Panchayats* and others as such. Here are some infrastructure related measures given in tabular form that are being taken in the *Panchayats* of West Bengal.

Table 24: Distribution of Infrastructure in Panchayats

Sl. No	Equipment's & Applications	Gram Panchayat	Block Panchayat	District Panchayat				
1.	Number of <i>Panchayats</i> having <i>Panchayat 'Ghar'</i> (<i>Pucca</i> building)	3303	334	21				
2.	Number of <i>Panchayats</i> having Computers, Printers, Scanners & other peripherals	3341	334	21				
3.	Number of <i>Panchayats</i> having Telephone	3341	334	21				
4.	Numbers of <i>Panchayats</i> having Internet Connection	3341	334	21				
Human Resource Infrastructure								
5.	Staff Structure of Gram	Secretary	Executive Assistant	Junior Engineers	<i>Sahayak</i>	Data Entry Operator	Accountant	Others (Pl. specify)

Panchayats			(Nirman Sahayak)		s		GP Karme
Please tick, if applicable	✓	✓	✓	✓	-	-	✓
Numbers of Gram Panchayats having the following staff (in Numbers)	2703	2843	3332	3341	-	-	3341
Paying Authority the salary of the above staff	State Govt.	State Govt.	State Govt.	State Govt.	-	-	State Govt.
Percentage of Panchayat staff salaries are met by the State	100%	100%	100%	100%			100%

Source: Filled in Questionnaire submitted to IIPA by Dept. of Panchayats & Rural Development, Govt. of West Bengal in November 2019

17. Training Institutions and Activities

The Government of West Bengal has its own capacity building mechanism and institutions to train the elected representatives of *Panchayats* and functionaries working at different tiers of *Panchayats* in the State. The task of capacity building of elected representative of *Panchayats* and other functionaries has been distributed between the State Institute of Panchayats and Rural Development (SIPRD), and Society for Training & Research on *Panchayats* & Rural Development (STARPARD). SIPRD has been assigned the task of capacity building of the elected representatives and functionaries pertaining to Block *Panchayat* and District *Panchayat* whereas the task of capacity building of the elected representatives and functionaries of Gram *Panchayats* is assigned to STARPARD. The Department supervises and monitors the functions of the above mentioned institutes.

Here are the fund details transferred by the Union Government through channel of centrally sponsored scheme to States for enhancing capacity building measures at *Panchayats* of West Bengal/W.B.

Table 25: Funds Released for Training of Panchayats of W.B.

Financial Year (s)	Funds Released (Via RGPSA/CB-PSA/RGSA) in Rs crores
2014-15	27.71
2015-16	9.91
2016-17	21.86
2017-18	48.44
2018-19	54.94
Total	162.86

Source: MoPR Handbook, GoI, Note: RGPSA- Rajiv Gandhi Panchayat Sashaktikaran Abhiyan, CB-PSA- Capacity Building- Panchayat Sashaktikaran Abhiyan, RGSA-Rashtriya Gram Swaraj Abhiyan (all are centrally sponsored schemes),

Further table mentioned below presents the picture of trainees belonging to Panchayat system undergone training since 2014 in the state of West Bengal.

Table 26: Number of Trainees (Panchayat Functionaries & Elected Representatives)

Year	Trainees
2014-15	139452
2015-16	132453
2016-17	322114
2017-18	473063
2018-19	416362
Total Trainees	1483444

Source: MoPR Handbook, GoI

18. E-Connectivity & ICT Measures

Information and Communication Technology (ICT) can be defined as the electronic means of capturing, processing, storing and communicating information. ICT may be computer hardware, software and network. Realizing the transformative potential of ICT, the government of India and various state governments have initiated the process of applying ICT measures to reform rural local governance for improving the delivery of public services through greater transparency and accountability.

The Government of India launched an ambitious project named National e- Governance Plan (NeGP) in year 2006, which aims at transformation of the governance landscape by means of citizen participation in policy making and easier information accessibility. Further NeGP aims at "Making all Government services accessible to the common man in his/her locality, through common service delivery outlets and ensuring efficiency, transparency and reliability of such services at affordable costs to realize the basic needs of the common man."

Under the aegis of Digital India program, e- *Panchayat* is one such Mission Mode Project (MMP), which is currently in its implementation phase and aims to empower and transform rural India.

The Ministry of *Panchayati Raj* introduced a nationwide IT initiative named e- Governance project which aims to transform the *Panchayats* into symbols of modernity, transparency and efficiency. Its vision is to ensure people's participation in programme, decision making, implementation and delivery. The project aims to automate the functioning of nearly 2.55 lakhs elected *Panchayats*.

Several state governments have also taken initiatives to facilitate the development process and provide easy access to information to the citizens. States like-Gujarat, Andhra Pradesh, Himachal Pradesh, Tamil Nadu, Kerala, Karnataka, Haryana, West Bengal and Goa have set up its own *Panchayat* portals to provide information regarding development of various schemes, like MGNREGA etc.

In West Bengal, for implementation of ICT in *Panchayats*, the State government has been using two different types of software for maintaining accounting information as well as other public related services namely:

- i) Integrated Fund Monitoring System (IFMS) for *Zila Parishads* and *Panchayat Samitis*,
&
- ii) *Gram Panchayat* Management System (GPMS) for *Gram Panchayats*

The prime focus of these softwares is to standardize the accounting system of the *Panchayats* and to keep accounting records in an easy, transparent and comfortable way to the users.

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