

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

Annex IX: A Report on Uttar Pradesh

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New Delhi

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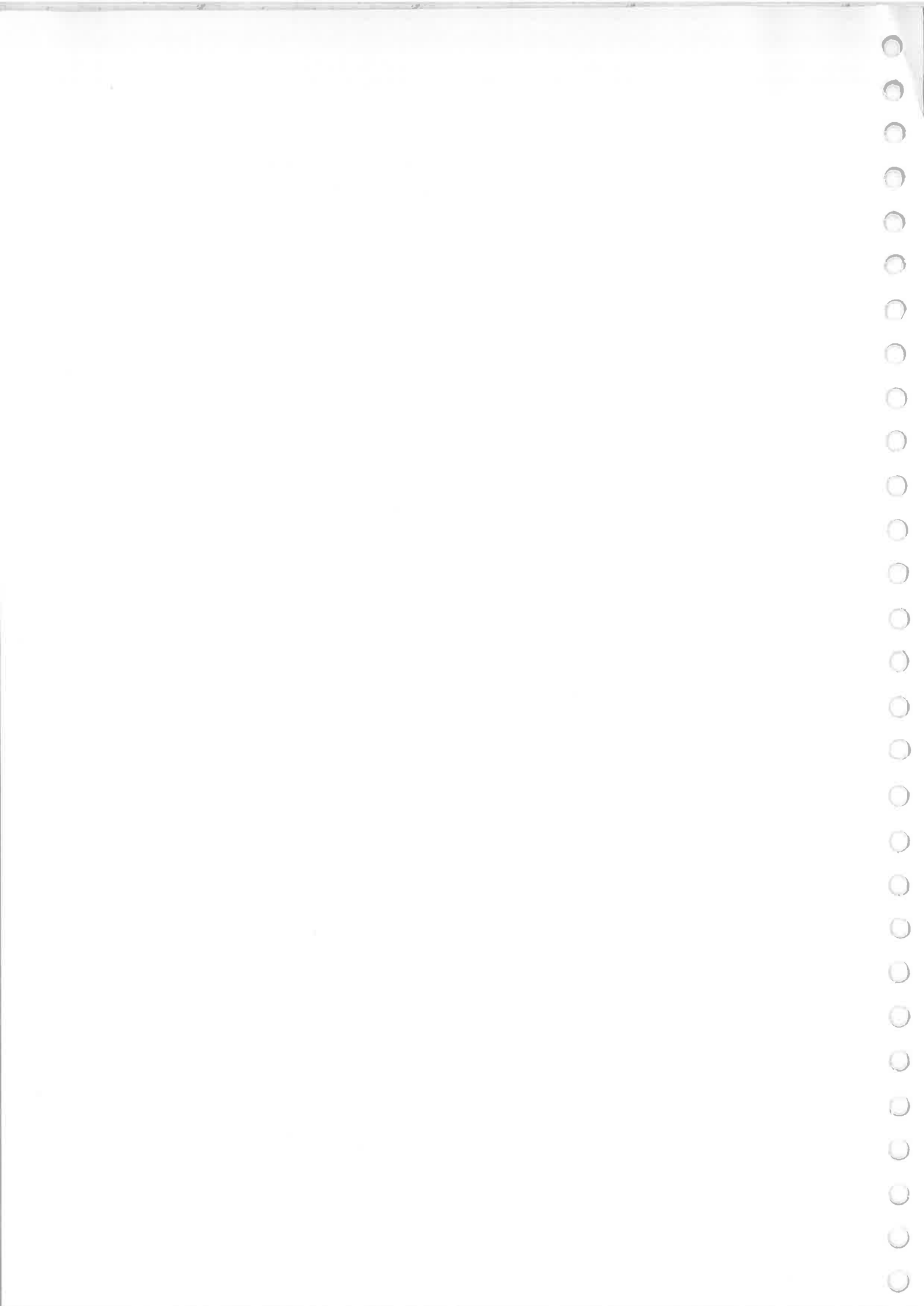
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List of Abbreviations

14 th FC	14 th Finance Commission
ATR	Action Taken Report
BDO	Block Development Officer
BPL	Below Poverty Line
CAG	Comptroller & Auditor General
DB	District Body
DPC	District Planning Committee
DPRO	District <i>Panchayati Raj</i> Officer
GP	<i>Gram Panchayat</i>
GPDP	<i>Gram Panchayat</i> Development Plan
GoI	Government of India
GP	<i>Gram Panchayat</i>
GS	<i>Gram Sabha</i>
GST	Goods & Service Tax
IAS	Indian Administrative Service
ICT	Information & Communication Technology
JRY	<i>Jawahar Rojgar Yojana</i>
KP	<i>Kshetra Panchayat</i>
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MoPR	Ministry of <i>Panchayati Raj</i>
NeGP	National e-Governance Program
NRHM	National Rural Health Mission
NSAP	National Social Assistance Program
NSOTR	Net State Own Tax Revenue
ODF	Open Defecation Free

PDS	Public Distribution System
PIO	Public Information Officer
PS	<i>Panchayat Samiti</i>
RTI	Right to Information
SCs	Schedules Castes
SEC	State Election Commission
SFC	State Finance Commission
Sq. Kms.	Square Kilometers
STs	Scheduled Tribes
TCS	Tax Collection at Source
TDS	Tax Deduction at Source
UP	Uttar Pradesh
ZP	<i>Zila Parishad</i>

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Measures to Augment the Resource of Panchayats in Uttar Pradesh-2018-19

Facts file (Basic)

Capital	: Lucknow
Area	: 240,928 Sq. Kms.
Population	: 228,959,599 (till 2018)
Rural Population	: 167351926
GSDP at Current Prices	: Rs. 15, 79,807 crores (2019-20)
Number of Districts	: 75
Number of Districts <i>Panchayats</i>	: 75
Number of Intermediate/ <i>Kshetra Panchayats</i>	: 822
Number of Village <i>Panchayats</i>	: 58791

1. Basic Details of Panchayats in Uttar Pradesh

Uttar Pradesh is India's most populated and the fifth largest State in terms of area. It is geographically located in northern part of the country. The system of *Panchayats* became an effective element of development in the State because majority of the population (77.72 per cent) inhabit in rural areas. In comparison to the national value of 2.5 lakhs of *Gram Panchayats*, approx 24 per cent of GPs exist in the State. The total number of elected representatives of *Panchayats* in the State is 826458. This includes 745567 at the *Gram Panchayats* level, 77769 at Block *Panchayat/Kshetra Panchayat* in Uttar Pradesh and 3122 elected representatives at the District *Panchayats/Zila Parishad*.

Thus, the system of *Panchayats* in Uttar Pradesh evolved in 6 stages namely:

First Stage (1947 to 1952-53)-This stage was mainly characterized by enactment of the United Province *Panchayati Raj Act*, 1947. The foundation stone of *Panchayat* system was laid down in the state since 15th of August 1949. For successful implementation of first five year plan at *Panchayat* level in the State, the government nominated members of development committees at different levels of *Panchayats*.

Second Stage (1953-54 to 1959-60) - The State government appointed a committee comprising of State Legislative Assembly members in 1953-54. The committee was assigned with tasks of assisting *Panchayats* in various developmental activities and increasing their activeness. The

second general elections for *Panchayats* were completed in this phase. Post-election the *Panchayat Adalat* was renamed as *Nyaya Panchayat*.

Third Stage (1960-61 to 1971-72)- In this stage, the government enacted the Uttar Pradesh [*Kshetra Panchayats* and *Zila Panchayats*] Act, 1961 in consonance with the recommendations made by Balwant Rai Mehta committee. Thus, a three tiered structure of *Panchayats* came into effect in the State. During this phase agriculture committees and welfare committees were formed at the *Gram Sabha* level.

Fourth Stage (1972-73 to 1981-82) - The fourth and fifth general elections of *Panchayats* were held in 1972-73 and March-July 1982 respectively. In the fifth general election of *Panchayats* minimum voting age had been reduced to 18 year from earlier 21 year.

Fifth Stage (1983-84 to 1992-93) - The sixth general election of *Panchayats* were held in year 1988. In the same year the provision of 30 per cent reservation to women in the membership of *Gram Panchayats* was made through a *Panchayat* amendment act. In the year 1989, the responsibility of implementation of *Jawahar Rojgar Yojana* (ensuring employment opportunities in rural areas) at *Panchayats* level had been given to *Gram Panchayats*.

Sixth Stage (1993-94 onwards)-In the consonance with the 73rd Constitutional Amendment Act, 1992-93, the State government enacted the Uttar Pradesh *Panchayat Laws* (Amendment) Act, 1994. This legislation brought uniformity with amendment in the United Province *Panchayat Raj* Act, 1947 and The Uttar Pradesh [*Kshetra Panchayats* and *Zila Panchayats*] Act, 1961.

As far as population wise distribution of *Gram Panchayats* in the State is concerned it can be represented via following table:

Table 1: Classification of GP as per Average Population Size in Uttar Pradesh

Sl. No.	Average Population Size	Number of <i>Gram Panchayats</i>
1.	1-2000	23146
2.	2001-3000	17002
3.	3001-5000	8815
4.	5001-10000	2623
5.	10000<	328
	Total	51914

Note-These data were of year 2013-14

1.1 Constitutional & Legislative Provisions

Uttar Pradesh brought in *Panchayati Raj* immediately after independence through the enactment of the UP *Panchayat Raj* Act, 1947. Following the recommendations of Balwant Ray Mehta Committee a three-tier system of *Panchayats* was established through the enactment of the U.P. *Kshetra Samitis* and *Zilla Parishads* Act, 1961(now, renamed as UP *Kshetra Panchayats* and *Zilla Panchayats Adhiniyam*, 1961). In order to bring about conformity with the provisions of the Constitution (73rd Amendment Act), the Government of U.P. amended the above two Acts, through the Uttar Pradesh *Panchayat Laws* (Amendment) Act, 1994.

The 73rd Constitutional Amendment Act gave constitutional status to *Panchayati Raj* Institutions and established a system of uniform structure, regular elections, and regular flow of funds through Finance Commission, Union and State Government *etc.* As a follow up, the States are required to entrust these bodies with such powers, functions and responsibilities so as to enable them to function as institutions of self-government. In particular, the *Panchayats* are required to prepare plans and implement schemes for economic development and social justice including those enumerated in the XI Schedule of the Constitution.

In consonance with the above mentioned Constitutional Amendment Act, the Government of Uttar Pradesh enacted The Uttar Pradesh *Panchayat* (Amendment) Act, 1994. This act had covered the amended versions of UP *Panchayati Raj* Act, 1947 as well as The Uttar Pradesh [*Kshetra Panchayats* and *Zila Panchayats*] Act, 1961. The amended act of 1994 ensured uniformity among all tiers via following attributes namely:

- Composition and Structure of *Panchayats*
- Provision of reservation for SCs/STs/Women (*Please see Table 6*)
- Fixed tenure of *Panchayats*
- Extension of powers, responsibilities and scope of *Panchayats*
- Constitution of State Election Commission/SEC(Article 243 K)
- Constitution of State Finance Commission/SFC (Article 243 I)

Here is a list of legislations which has guided the *Panchayat* system in State of Uttar Pradesh.

Table 2: List of Legislations governing Panchayati Raj System in UP

Name of Legislations	Year of Enactment/Amendment
The Uttar Pradesh <i>Panchayat Raj</i> Act	1947
The Uttar Pradesh[<i>Kshetra Panchayats</i> and <i>Zila Panchayats</i>] Act	1961
The Uttar Pradesh <i>Panchayati Raj</i> (Amendment) Acts	UP Act no. 9 of 1994, 12 of 1994, 21 of 1995, 29 of 1995, 21 of 1998, 27 of 1999, 33 of 1999, 22 of 2001, 24 of 2001, 12 of 2004 and Act No. 44 of 2007 also amended by Uttaranchal Amendment Act no. 7, 8 of 2002 Act No. 30 of 2005 and Act No. 5 of 2007 2008

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

Table 3: List of Important Panchayat Rules in Uttar Pradesh

Sl. No.	List of Rules	Year
1.	Uttar Pradesh <i>Zila Panchayat</i> (Selection of Members for <i>Kshetra Panchayat</i>) Rules	1963
2.	Uttar Pradesh <i>Kshetra Panchayat</i> and <i>Zila Panchayat</i> (Reservation and Allotment of Place and Post) Rules	1994
3.	Uttar Pradesh <i>Kshetra Panchayat</i> and <i>Zila Panchayat</i> (Election to the members) Rules	1994
4.	Uttar Pradesh <i>Kshetra Panchayat</i> and <i>Zila Panchayat</i> (Election to the members) (First Amendment) Rules	1994
5.	Uttar Pradesh <i>Kshetra Panchayat</i> and <i>Zila Panchayat</i> (Oath to the post of Chairman and <i>Pramukh</i>) Rules	1994
6.	Uttar Pradesh <i>Zila Panchayat</i> (Settlement of disputes related to membership) Rules	1994
7.	Uttar Pradesh <i>Zila Panchayat</i> (Election of <i>Adhyaksha</i> & <i>Pramukh</i> and Settlement of Election Disputes) Rules	1994
8.	Uttar Pradesh <i>Zila Panchayat</i> (Election of <i>Adhyaksha</i> & <i>Pramukh</i> and Settlement of Election Disputes) Rules	1994, 2005 (Amendment)
9.	Uttar Pradesh <i>Kshetra Panchayat</i> And <i>Zila Panchayat</i> (Removal of <i>Pramukh</i> , UP- <i>Pramukh</i> & <i>Adhyaksha</i> and <i>Upadhyaksha</i>) Investigation Rules	1997
10.	Uttar Pradesh <i>Zilla Panchayat</i> Monitoring Cell Gazetted Officers Services Rules	2004

1.2 Political and Administrative Framework for Panchayats in Uttar Pradesh

Government of Uttar Pradesh has established *Panchayati Raj* Department at the State level in the year 1948 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 of *Panchayati Raj*. The ZP is headed by the *Adhyaksh*, while the *Kshetra Panchayat* and the GP are headed by the Block *Pramukh* and *Gram 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 4*.

Table 4: Elected Members of *Panchayats* in Uttar Pradesh

The Minister of <i>Panchayati Raj</i> (Apex Level)		
<i>Zila Panchayat</i>	<i>Kshetra Panchayat</i>	<i>Gram Panchayat</i>
<i>Adhyaksh</i>	Block <i>Pramukh</i>	<i>Gram Pradhan</i>
Elected Members of ZP	Elected Members of Block Development Committee	<i>Gram Panchayat</i> Members

There is an administrative arrangement which governs the *Panchayat* system in the State under the aegis of *Panchayati Raj* Department, Government of Uttar Pradesh. The administrative head of this department is Principal Secretary, *Panchayati Raj* that generally belongs to cadre of an IAS. He or She acts as the Chief Controlling Officer. The Director of *Panchayati Raj* acts as the authority of Controlling Officer level. A brief list of other authorities is mentioned in the *Table* below.

Table 5: Administrative Framework of *Panchayats* in Uttar Pradesh

Principal Secretary (Department of <i>Panchayati Raj</i> , Government of Uttar Pradesh)	
Secretary, <i>Panchayati Raj</i> Department	
Director, <i>Panchayati Raj</i> Department	Deputy Director (<i>Zilla Parishad</i> Monitoring Cell)
Deputy Director (Division)	<i>Mukhya Adhikari /Apar Mukhya Adhikari</i>
District <i>Panchayati Raj</i> Officer (DPRO)	-
Assistant Development Officer, <i>Panchayats</i>	-
<i>Gram Panchayat Vikas Adhikari</i> / Village <i>Panchayat</i> Secretary	-

1.3 Reservation Provisions in *Panchayats* of Uttar Pradesh

In order to secure the political rights of specific community namely women, schedule castes and schedule tribes in the *Panchayat* institutions of the State the Government of Uttar Pradesh has ensured adequate representation via suitable legislations. Reservation credentials for these less privileged groups are briefly highlighted in the *Table* below.

Table 6: Reservation of Seats for Women/SCs/STs in *Panchayats* of UP

Reserved Community	Reservation Credentials at different tiers of <i>Panchayats</i> in UP (In %)		
	<i>Gram Panchayat</i>	<i>Panchayat Samiti</i>	<i>Zilla Parishad</i>
Women	39	50	58

Scheduled Castes/SCs	24	23	26
Scheduled Tribes/STs	0.6	0.6	0.6

2. District Planning Committee (DPC) in Uttar Pradesh: Constitution, Composition and Functioning

As per the article 243ZD of the Constitution, there shall be constituted in every district a District Planning Committee, to consolidate the plans prepared by the *Panchayats* and Municipalities in the district and to prepare a draft development plan for the district as a whole. Though the State government enacted the Uttar Pradesh District Planning Committee Act in July 1999, DPCs in the State were constituted only in April 2008. Here are the lists of some important legislations and rules which guide the basic aspects of district planning committees in the State. (Please see Table 7)

Table 7: Acts & Rules Guiding DPC Framework in Uttar Pradesh

Sl. No.	List of Legislation & Rules	Year
1.	The Uttar Pradesh District Planning Committee Act	1999
2.	The Uttar Pradesh District Planning Committee (Amendment) Act	2007
3.	Uttar Pradesh DPC Rules	2008
4.	Uttar Pradesh DPC (First Amendment) Rules	2008
5.	Uttar Pradesh DPC (Second Amendment) Rules	2009
6.	Uttar Pradesh DPC (Third Amendment) Rules	2011

2.1 Composition of DPC: Composition of DPC occurs in following manner:

- i) Elected Representatives from District Panchayat : Four-fifth of total number of members of the committee shall be elected in prescribed manner by, and from amongst, and elected members of the *Zila Panchayat* and of the Municipalities in the district in proportion to the ratio between the population of the rural areas and of the urban areas in the district.
- ii) Nominated Members: A member nominated under clause (e) of section 4 shall hold office during the pleasure of the Governor; a Minister nominated by the State Government, shall be the Chairperson of the Committee; Such other members as may be nominated by the State Government subject to the condition that the number of members under this sub-section shall not exceed one-fifth of the total members of the Committee.

- iii) Other ex-officio Members: The District Magistrate; Chief Development Officer(Secretary); Economics & Statistics Officer (Joint Secretary)
- iv) Permanent Invitees: This includes following: a) Members of the House of the People and Members of the Legislative Assembly of the State representing constituencies which are comprised wholly or partly in the district shall be permanent invitees to the meetings of the Committee; b) Members of Legislative Council of the State representing graduate or teachers or local bodies constituencies which are comprised wholly or partly in the district shall also be permanent invitees to the meetings of the Committee; c) Members of Legislative Council of the State elected by the members of Legislative Assembly of the State or nominated by the Governor shall also be the permanent invitees to the meetings of the Committee of a district of their choice; d) Members of Council of state representing the State shall also be the permanent invitees to the meetings of the Committee of a district of their choice.

Notes: i) the number of members shall not be less than twenty and not more than forty;

ii) Detailed of Reservation in the DPC: Based on the numbers of committee members, determination of the members to be elected will be determine based on the current percentage of these categories (SC, ST & OBC and Women) of elected members of Nagar Panchayat and Municipalities.

2.2 Functions of DPC: District Planning Committee performs following set of functions.

- To identify local needs and objectives within the frame work of national and state plan objectives;
- To collect, compile and update information relating to natural and human resources of the district to create a sound data base for decentralized planning and preparation of district and block resources profiles;
- To list and map amenities at village, block and district levels;
- To determine policies, programmes and priorities for development of the district, in order to ensure maximum and judicious utilization and exploitation of available natural and human resources;
- To modify or amend and consolidate the draft Five Year or Annual Development plan prepared for the rural and urban areas ; keeping in view the over-all plan objectives and strategies;
- To monitor, evaluate and review progress under the schemes and programmes being implemented in the district under the decentralized planning framework including central

sector and centrally sponsored schemes, and the Local Area Development Schemes of Parliamentary Constituencies and Assembly Constituencies.

3. Roles of Panchayats in Parallel Bodies in Uttar Pradesh

A number of parallel bodies are constituted at *Zila* level and *Gram Panchayat* levels in the State to speed up developmental activities and ensuring proper accountability. However, there is no parallel body functioning at *Kshetra Panchayat* level. A brief picture of the parallel bodies at the district and *Gram Panchayat* levels can be expressed via following tables.

Table 8: Parallel Bodies at the District level

Sl. No.	Parallel Body	Role of <i>Zilla Parishad Adhyaksha</i>	Functions <i>De jure</i>	Functions <i>De facto</i>	Role of <i>Zila Parishad</i>
1.	District Agriculture Corporation	an invitee	Agriculture	Monitor the activities related to Agriculture	No Role
2.	District Body (DB) of Education Committee	an invitee	Education	Monitor the activities related to Education	No Role
3.	DB of <i>Sarva Siksha Abhiyan</i>	an invitee	Education	Monitor the activities related to Education	No Role
4	DB of NRHM	an invitee	Health & Family Welfare	Monitor the activities related to Health & Family Welfare	No Role
5.	DB of Water & Sanitation Mission	an invitee	Water & Sanitation	Monitor the activities related to Water & Sanitation	No Role

At the level of *Gram Panchayat* there are parallel bodies which are mentioned in the table below.

Table 9: Parallel Bodies at *Gram Panchayat* level

Sl. No.	Name of the Parallel Body	Role of <i>Gram Pradhan</i>	Functions <i>De jure</i>	Functions <i>De facto</i>	Role of <i>Gram Panchayat (GP)</i>
1.	Village Health & Sanitation Committee	Invitee	Public Health & Sanitation	Monitor the activities under Public Health & Nutrition	Parallel bodies are totally separated from GP
2.	Village Education Committee	Invitee	Education	Monitor the functions of schools & Mid-	Parallel bodies are totally separated from GP

				Day Meal	
3.	Watershed Development Committee	Invitee	Drinking Water	Monitor the activities related to Drinking Water & Sanitation	Parallel bodies are totally separated from GP
4.	<i>Rogi Kalyan Samiti/Patient Welfare Committee</i>	Invitee	Public Health	Monitor the activities under Public Distribution System/PDS	Parallel bodies are totally separated from GP
5.	Joint Forest Management Committee	Invitee	Social Forestry	Monitor activities	Parallel bodies are totally separated from GP

4. Autonomy to Panchayats in Uttar Pradesh

Section 5 A of the Uttar Pradesh *Panchayati Raj Act, 1947* deals with the disqualification of the *Gram Pradhan* and other members of a *Gram Panchayat*. Section 13 of the Uttar Pradesh (*Kshettra Panchayats* and *Zila Panchayats*), Act, 1961] deals with different disqualification grounds based upon which the members of *Kshettra Panchayats* shall be disqualified.

A brief view of autonomy to different tiers of *Panchayats* can be traced through below mentioned table:

Table 10: Autonomy to Panchayats in Uttar Pradesh

Category	Level of Panchayats	Suspend representatives/ Panchayats	Resend for reconsideration of resolutions	Dismiss/Supersede/ Dissolve/Quash
Representatives of	<i>Zila Parishad</i>	State Government	State Government	State Government
	<i>Kshettra Panchayat</i>	State Government	State Government	State Government
	<i>Gram Panchayat</i>	District Magistrate	District Magistrate	District Magistrate
Panchayat Bodies of	<i>Zila Parishad</i>	State Government	State Government	State Government
	<i>Kshettra Panchayat</i>	State Government	State Government	State Government
	<i>Gram Panchayat</i>	District Magistrate	District Magistrate	District Magistrate
Resolutions of	<i>Zila Parishad</i>	State Government	State Government	State Government
	<i>Kshettra Panchayat</i>	State Government	State Government	State Government
	<i>Gram Panchayat</i>	District Magistrate	District Magistrate	District Magistrate
Any provision of charge sheet by State Government(Yes/No)		Gram Panchayat	Kshettra Panchayat	District Panchayat
		-	-	-

Source: State Panchayati Raj Acts, -Not Available

5. Functions Assigned to Panchayats and their Actual Involvement

The Uttar Pradesh *Panchayat* Laws (Amendment) Act, 1994 has listed broad guidelines regarding the powers of the *Panchayats* as per the 29 subjects mentioned in the Eleventh Schedule of the Constitution. Works related to the departments of primary education, rural drinking water, non-formal education, youth affairs, social welfare, women and child development, public health, agriculture, animal husbandry, land development, water resources, and farming and village development have been formally brought under the control of the *Panchayats*. Subject wise devolution of 29 subjects as per the State *Panchayat* legislations are mentioned in the table below:

Table 11: Functions *De jure* assigned to Panchayats in UP

Gram Panchayat [S/15- The U.P. <i>Panchayati Raj</i> Act, 1947]	Kshetra Panchayat [S/32 –The U.P. (<i>Kshetra Panchayats</i> and <i>Zila Panchayats</i>), Act, 1961]	Zilla Parishad [S/33 –The U.P. (<i>Kshetra Panchayats</i> and <i>Zila Panchayats</i>), Act, 1961]
<ul style="list-style-type: none"> ▪ Agriculture including agricultural extension ▪ Land and development, land reform implementation, land consolidation and soil conservation ▪ Minor irrigation, water management and watershed development ▪ Animal husbandry, dairying and poultry ▪ Development of Fisheries in the villages ▪ Social and farm forestry ▪ Promotion and development of minor forest produce ▪ Small industries (agricultural & commercial industries) ▪ Cottage village industries ▪ Rural housing ▪ Drinking water ▪ Fuel and fodder land ▪ Roads, Culverts, bridges, ferries, water-ways and other means of communication ▪ Rural electrification ▪ Non-conventional energy source ▪ Poverty alleviation programme 	<ul style="list-style-type: none"> ▪ Agriculture including agricultural extension ▪ Land and development, land reform implementation, land consolidation and soil conservation ▪ Minor irrigation, water management and watershed development ▪ Animal husbandry, dairying and poultry ▪ Development of Fisheries in the villages ▪ Social and farm forestry ▪ Promotion and development of minor forest produce ▪ Small industries (agricultural & commercial industries) ▪ Cottage village industries ▪ Rural housing ▪ Drinking water ▪ Fuel and fodder land ▪ Roads, Culverts, bridges, ferries, water-ways and other means of communication ▪ Rural electrification ▪ Non-conventional energy source ▪ Poverty alleviation programme 	<ul style="list-style-type: none"> ▪ Agriculture including agricultural extension ▪ Land and development, land reform implementation, land consolidation and soil conservation ▪ Minor irrigation, water management and watershed development ▪ Animal husbandry, dairying and poultry ▪ Development of Fisheries in the villages ▪ Social and farm forestry ▪ Promotion and development of minor forest produce ▪ Small industries (agricultural & commercial industries) ▪ Cottage village industries ▪ Rural housing ▪ Drinking water ▪ Fuel and fodder land ▪ Roads, Culverts, bridges, ferries, water-ways and other means of communication ▪ Rural electrification

<ul style="list-style-type: none"> ▪ Education including primary and secondary schools ▪ Technical training and vocational education ▪ Adult and informal education ▪ Library ▪ Sports and cultural affairs ▪ Markets and fairs ▪ Medical and sanitation ▪ Family welfare ▪ Plan for economic development ▪ Maternity and child development ▪ Social welfare including welfare of the handicapped and mentally retarded ▪ Welfare of the weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes ▪ Public distribution system ▪ Maintenance of community assets 	<ul style="list-style-type: none"> ▪ Education including primary and secondary schools ▪ Technical training and vocational education ▪ Adult and informal education ▪ Library ▪ Sports and cultural affairs ▪ Markets and fairs ▪ Medical and sanitation ▪ Family welfare ▪ Plan for economic development ▪ Maternity and child development ▪ Social welfare including welfare of the handicapped and mentally retarded ▪ Welfare of the weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes ▪ Public distribution system ▪ Maintenance of community assets ▪ Planning & Statistics ▪ Supervision over <i>Gram Panchayats</i> ▪ Providing relief in natural calamities 	<ul style="list-style-type: none"> ▪ Non-conventional energy source ▪ Poverty alleviation programme ▪ Education including primary and secondary schools ▪ Technical training and vocational education ▪ Adult and informal education ▪ Library ▪ Sports and cultural affairs ▪ Markets and fairs ▪ Medical and sanitation ▪ Family welfare ▪ Plan for economic development ▪ Maternity and child development ▪ Social welfare including welfare of the handicapped and mentally retarded ▪ Welfare of the weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes ▪ Public distribution system ▪ Maintenance of community assets ▪ Planning & Statistics ▪ Relief work
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Source: Uttar Pradesh Panchayati Raj Acts

The actual involvement of different tiers of *Panchayats* in different functions mentioned in the State conformity act in accordance with the 11th Schedule of the Constitution can be presented through following table.

Table 12: Functions assigned to *Panchayats* and their *De facto* involvement

Sl. No.	Functions	Delegated by Legislature	Level of <i>Panchayats</i> Actually Undertaking (Please tick the appropriate box)		
			<i>Gram Panchayat</i>	<i>Kshettra Panchayat</i>	<i>Zila Parishad</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				√	√
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			-	-	-
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			-	-	-
25.	Elementary Education	√		-	-	-
26.	Adult & Non-Formal Education	√		-	-	-
27.	Secondary Education	√		-	-	-
28.	Technical Training & Vocational Education	√		-	-	-
29.	Libraries	√		-	-	-
30.	Promotion of Cultural , Educational and Aesthetic Aspects	-		-	-	-

31.	Slum Improvement & Up gradation	-	-	-	-
32.	Fire Services	-	-	-	-
33.	Rural Housing	√	-	-	-
34.	Non-conventional Energy	√	-	-	-
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	√	-	-	-
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	-	-	-	-
51.	Prevention of Cruelty to Animals	-	-	-	-
52.	Water supply for Commercial and Industrial Purpose	√	-	-	-
53.	Small Scale Industries	√	-	-	-
54.	Food Processing Industry		-	-	-
55.	Khadi, Gram & Cottage Industry	√	-	-	-
56.	Rural Electrification & Distribution	√	-	-	-
57.	Supervision over Gram Panchayats	√		√	

Source: State Panchayati Raj Acts

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.

Further the State government also brings schemes for *Panchayats* from time to time. In these ways *Panchayats* offers people living in rural areas a practical opportunity to engage with various developmental schemes being sponsored and guided by the Union and State governments. A brief representation of involvement of three tiers of *Panchayats* in different schemes running in the State of Uttar Pradesh is given in the following table:

Table 13: Involvement of *Panchayats* in different Schemes in Uttar Pradesh

Sl. No	Important Government Schemes	Union Sponsored	Levels of <i>Panchayats</i> Actually undertaking in each scheme		
			Gram <i>Panchayats</i>	Block <i>Panchayats</i>	District <i>Panchayats</i>
1.	National Social Assistance Program (NSAP)		-	-	-
2.	Mahatma Gandhi National Rural Employment Guarantee Programme (MNREGP)		<p>The GP is the pivotal body for planning and implementation. Where Part IX of the Constitution does not apply, local councils/authorities as mandated by the State concerned will be invested with corresponding responsibilities. Programme Officer (PO) is required to allot at least 50 per cent of the works in terms of cost to the GPs for implementation. The GP is responsible for the following activities:</p> <ul style="list-style-type: none"> ▪ Receiving applications for registration ▪ Verifying 	<ul style="list-style-type: none"> ▪ Approve the Block level Plan for forwarding it to the district <i>Panchayat</i> at the district level for final approval; ▪ Supervise and monitor the projects taken up at the Gram <i>Panchayat</i> and Block level; ▪ Carry out such other functions as may be assigned to it by the State Council, from time to time ▪ Where Part IX of the Constitution does not apply, local Councils/authorities as mandated by the State concerned will 	<ul style="list-style-type: none"> ▪ Consolidation of Annual Block Plans (within the District) into a District Plan ▪ Adding any inter-block work that according to them will be a good source of employment ▪ Monitoring and supervision of the MGNREG Scheme in the District ▪ Carry out such other functions as may be assigned to it by the State Council, from time to time

		<p>registration applications</p> <ul style="list-style-type: none"> ▪ Registering households ▪ Issuing Job Cards(JCs) ▪ Receiving applications for work ▪ Issuing dated receipts for these applications for work ▪ Allotting work within fifteen days of submitting the application or from the date when work is sought in the case of an advance application, whichever is later, irrespective of the implementing agency ▪ Conducting periodical surveys to assess demand for work ▪ Identification and planning of works, developing shelf of projects including determination of the order of their priority. This list is forwarded to Programme Officer for scrutiny and preliminary approval 	<p>be invested with these responsibilities</p>	
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		<ul style="list-style-type: none"> ▪ Executing works that shall meet the required technical standards and measurements ▪ Maintaining records as specified in Chapter 10 ▪ Maintaining accounts and providing utilization certificates in formats prescribed by Central/ State Govt. ▪ Prepare annually a report containing the facts and figures and achievements relating to the implementation of the Scheme within its jurisdiction and, copy of the same to be made available to the public on demand and on payment of such fee as may be specified in the Scheme ▪ Awareness generation and social mobilization. ▪ Convening the GS for planning and social audit ▪ Make available all relevant documents 		
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		including the Muster Rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of account and papers to the GS for the purpose of conducting the social audit monitoring implementation at the village level		
3.	Scheme(s) for Development of Scheduled Castes	-	-	-
4.	Scheme(s) for Development of Scheduled Tribes	-	-	-
5.	Pradhan Mantri Krishi Sinchai Yojana(PMKSJ)	-	-	-
6.	Green Revolution-Krishonnatti Yojana	-	-	-
7.	White Revolution- Rashtriya Pashudhan Vikas Yojana	-	-	-
8.	Blue Revolution(Integrated Development of Fisheries)	-	-	-
9.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	<ul style="list-style-type: none"> ▪ Project preparation, ▪ Project planning, ▪ Project implementation and monitoring ▪ The Gram Panchayat shall be the main implementing agency working in coordination with the PIU, also responsible to address social issues during the project. ▪ Selection of optimal road link by village 	<ul style="list-style-type: none"> ▪ Project preparation, ▪ Project planning, ▪ Project implementation and monitoring 	<ul style="list-style-type: none"> ▪ Project preparation, ▪ Project planning, ▪ Project implementation and monitoring

		<p>Mukhiya for preparation of core network</p> <ul style="list-style-type: none"> ▪ Approval of Block level Master Plan by Intermediate <i>Panchayat</i> and District level Master Plan by <i>Zila Panchayat</i>. ▪ Acceptance of project through awareness generation ▪ Finalization of alignment ▪ Facilitate identification of issues and impacts ▪ Finalize measures for mitigating impacts ▪ Encourage community to voluntary donation of assets ▪ Collection of affidavit from landowners ▪ Identification of grievances and their redressal ▪ Disbursement of entitlements ▪ R&R implementation ▪ Information dissemination for transparency and public accountability 		
10.	Pradhan Mantri Awas Yojana-Gramin (PMAY-G)	√	√	√
11.	National Rural Drinking Water Mission(NRDWM)	√	√	√

12.	National Rural Health Mission (NRHM)	√	√	√
13.	Swachh Bharat Mission-Gramin(SBM-G)	√	√	√
14.	National Programme of Mid-Day Meal in Schools	√		
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)	√	√	√
D. State Government Schemes				

1.	Pension Schemes	-	-	-
2.	Health and Sanitation	-	-	-
3.	Agriculture and Employment	-	-	-
4.	Mukhyamantri Awas Yojana Gramin	√	-	-
Scheme Based Performance Measures		Gram Panchayat	Block Panchayat	District Panchayat
1	Number of <i>Panchayats</i> availing Action Soft (a scheme implementation & monitoring software) or any such equivalent application in place.	-	-	-
Mission Antyodaya		2017-18		2018-19
2	Number of <i>Panchayats</i> covered under Mission <i>Antyodaya</i> in the following financial years:	57243		10783 out of 58950 (As per Mission <i>Antyodaya</i> mapping status, September 2019)
3	Number of <i>Antyodaya Panchayats</i> marked on NREGAssoft portal in the following financial years			10670

- data not available

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

The grant recommended by the 14th Finance Commission to *Gram Panchayats* is having 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. Presently the status of actual allocation and release of grants to the *Panchayats* under 14th Finance Commission is as follows:

Table 14: Year-wise allocation of Grants by 14th FC to *Panchayats* of Uttar Pradesh (Rs. in crores)

Financial Year(s)	Basic Grant	Performance Grant	Total Grant
2015-16	3862.60	0	3862.60
2016-17	5348.45	701.57	6050.02
2017-18	6179.65	793.92	6973.57
2018-19	7148.74	901.60	8050.34
2019-20	9659.47	1180.57	10840.04
2015-20 (Entire Award Period)	32198.90	3577.66	37776.56
% Share of UP (Among all States)	17.86	17.86	17.86

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 include 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 *Gram 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. However as far as de facto allocation of basic and performance grants are concerned it is advisable to visit Tables 15 and 16.

Table 15: 14th FC Basic Grants to *Panchayats* in Uttar Pradesh (Amount in Rs. crores)

Installments of 14 th FC Grants	14 th FC Grants Released by GoI		Released by State	
	Amount	Received by State on DD/MM/YYYY	Amount	Released to <i>Panchayats</i> on DD/MM/YYYY
1 st for the year 2015-16	1931.30	23/10/2015	1931.30	10/11/2015
2 nd for the year 2015-16	1921.29	31/03/2016	1921.29	12/04/2016
1 st for the year 2016-17	2667.30	08/11/2016	2667.30	18/11/2016
2 nd for the year 2016-17	2667.30	11/07/2017	2667.30	31/10/2017
1 st for the year 2017-18	3089.82 (Released)	-	-	-
2 nd for the year 2017-18	3089.83(Released)	-	-	-
1 st for the year 2018-19	3574.37(Released)	-	-	-
2 nd for the year 2018-19	3574.37(Released)	-	-	-
1 st for the year 2019-20	4829.74(Released)	-	-	-
2 nd for the year 2019-20	4829.74(Not Released)	-	-	-

- Date Not available/assigned or in compilation mode, (Released) -denotes fund is released by the 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 conditions prescribed by the Union government.

Table 16: 14th FC Performance Grant to *Panchayats* in UP

Sl. No.	Performance Grants	2017-18	2018-19
1.	Status of Performance Grants released to Gram <i>Panchayats</i> in following financial years (Yes/No)	No	No
	Mandatory Conditions Related to Performance Grants	2015-16	2016-17
2.	Number of Gram <i>Panchayats</i> which have submitted <u>Audited Annual Account</u> for the following financial years:	-	-
3.	Number of Gram <i>Panchayats</i> where an increase in Own Sources of Revenue is reflected in the Audited Annual Account for the following financial years:	-	-
4.	Number of Gram <i>Panchayat</i> which have uploaded their GPDP on PlanPlus portal for following financial years:	2017-18	2018-19
		58818 out of 58853	58758 out of 58853
	Additional Conditions Related to Performance Grants	2016-17	2017-18
5.	Number of Gram <i>Panchayats</i> declared Open Defecation Free (ODF) status in the following financial years :	-	-
6.	Number of Gram <i>Panchayats</i> achieved universal immunization (0-2 year age group children) status in the following financial years:	-	-

Data under compilation process

8. State Finance Commission: Composition & Recommended Devolution to *Panchayats*

In accordance with the Article 243 I of the Constitution followed by the State conformity act i.e. the Uttar Pradesh *Panchayati Raj* Act, State Finance Commission is responsible to review the financial position of the *Gram Panchayat*, *Kshettra Panchayat* and *Zila Panchayat* in the State of Uttar Pradesh.

Role and Responsibility of SFC

- The distribution between the State and the *Gram Panchayats*, *Kshettra Panchayats* and *Zila Panchayats* of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them and the allocation between the *Gram Panchayats*, *Kshettra Panchayats* and *Zila Panchayats* of their respective shares of such proceeds;

- The determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by the *Gram Panchayats, Kshettra Panchayats* and *Zila Panchayats*;
The grants-in-aid to the *Gram Panchayats, Kshettra Panchayats* and *Zila Panchayats*;
- The measures needed to improve the financial position of the *Gram Panchayats, Kshettra Panchayats* and *Zila Panchayats*;
- Any other matter referred to the Commissions by the Governor in the interest of sound finance of the *Gram Panchayats, Kshettra Panchayats* and *Zila Panchayats*;

Composition of SFC: The Finance Commission shall consist of Chairman and two other members who shall possess such qualifications and shall be selected in such manner as may be prescribed.

Powers & Function of SFC

Finance Commission has the following powers for the performance of its functions:

- Call for any record from any officer or authority
- Summon any person to give evidence or produce a record
- Such other powers as may be prescribed

A brief representation of different SFCs and their respective attributes which includes their award period, date of submission of report, date of ATR lay before State legislature and major devolution recommended can be expressed through table mentioned below:

Table 17: Uttar Pradesh SFCs awards to *Panchayats*

SFC Chronology (Award Period)	MM/YY of Formation	MM/YY Report Submission	ATR laid before State Legislature	Devolution Recommended for <i>Panchayats</i>	Actual Devolution By Govt.
1 st SFC (1997-01)	10/94	12/96	20/01/98	3 % of the Net proceeds State's total Own Tax Revenue(NSOTR) GP:DP::80:20 Criteria: Population (80 %), Area (20 %)	4% of the NSOTR as modified by the Govt. of UP in its ATR. Rs. 1191.69 crores for entire award period

					Utilized Amount was Rs. 1069.80 Crores
2 nd SFC (2001-06)	02/00- 03/01	06/02	30/04/04	5 % share of Divisible Pool (out of the total share of Local govt. i.e. 12.5 % of divisible pool) GP:KP:DP::70:10:20 Criteria & Weights in %: <u>For DP Grant</u> : Composite Index (Rural Population 2001-50, SCs/STs Population 1991- 10, Socio Economic Backwardness-15, Area Rural,1998-15, tax effort-10) <u>For GPs & KPs Grants</u> - Population-70, SC/STs Population-10, Area-20 (UP SFC Report)	Total Amount disbursed- Rs. 2961.74 crores (2001-06) Amount utilized- Rs. 2303.21 crores
3 th SFC (2006-07 to 2010-11)	12/04	08/08	09/02/10	Recommended funds GP: Rs. 6813.42 crores KP: Rs. 687.49 crores DP: Rs. 2185.86 crores	-
4 th SFC (2011-12 to 2015-16)	12/11	12/14	03/2015	Recommended fund: 6% of the net proceeds of own tax and non-tax revenue (other items only) of the State be devolved to <i>Panchayats</i> GP:BP:DP::50:10:40(%)	-
5 th SFC (2016-17 to 2021-22)	2015	10/18	-	-	-

Source: SFCs Reports of State of UP, -Not Available

9. Money Transferred on account of Uttar Pradesh SFCs to Panchayats

State Finance Commissions are constituted in the State every five years since 1994 to recommend the ways and means to increase the tax base of *Panchayats* and allocations of State

net tax receipts to and among the *Panchayats*. The Last State Finance Commission viz., 5th SFC was constituted in 2015 under the chairpersonship of Shri Anand Mishra (Retd. IAS). The report of the 5th UP SFC is still to be accepted by the State government. Consequently, data under this head is still awaited from State.

10. Empowerment of Taxation Handles of Panchayats

The Gram *Panchayats* have been given the power of taxation on land and buildings, levy fees on registration of vehicles, trade licenses etc. The Kshetra *Panchayats* are empowered to levy water tax, electricity tax and any other tax that the State government may empower them to impose. Similarly Zilla *Panchayats* are also empowered to levy certain taxes and non-taxes.

Table 18: List of Important Taxes & Non-taxes assigned to Panchayats in Uttar Pradesh

Uttar Pradesh	Taxes	Levied Collected	Appropriate	Deposited	Provisions	Non-Taxes	Levied Collected	Appropriate	Deposited	Provisions
GF-Gram Panchayat Fund, IF-Intermediate Panchayat Fund, DF-District Panchayat Fund (Gram Panchayats-V; Kshetra Panchayats-I; Zilla Panchayat)	Land Tax ¹	V,D	-	GF,DF	S/37(a) U.P. Zila Panchayats(Recovery of Arrears of Tax and Rent on Land) Rules, 1975	Fees on the registration of animals sold in any market	V	-	GF	S/37(f)
	Tax on land revenue	V	-	GF	S/37(b)	Fees for the use of slaughter-houses and encamping ground	V	-	GF	S/37(g)
	tax on theater, cinema	V	-	GF	S/37(c)	Water rate	V,I	-	GF,IF	S/37(h) S/131A (a)

¹ In areas where the right, title and interest of intermediaries have been acquired under the Zamindari Abolition and Land Reforms Act, 1950 (U.P. Act No. 1 of 1952), the Jaunsar Bawar Zamindari Abolition and Land Reforms Act, 1956 (U.P. Act XI of 1956) or the Kumaun and Uttarakhand Zamindari Abolition and Land Reforms Act, 1960 (U.P. Act XVII of 1960) a tax on land [not less than twenty-five paise by not exceeding fifty paise] in a rupee on the amount of land revenue payable or deemed to be payable therefore;

yats-D)	or similar entertainment					Irrigation rate	V	-	GF	S/37(k)
*Uttar Pradesh Panchayat Act, 1947	Tax on animals and vehicles	V	-	GF	S/37(d)	Electricity tax	I	-	IF	S/131A(b)
S/32-Gaon Fund	Tax on person exposing goods for sale in markets, hats, or melas	V	-	GF	S/37(e)					
S/37-Imposition of taxes and fees	Tax for cleaning and lighting of streets and sanitation;	V	-	GF	S/37(j)					
S/39-Expenses of nayaya Panchayat to be charge on Goan fund	Tax for cleaning private latrines and drains	V	-	GF	S/37(i)					
*Uttar Pradesh Kshetra Panchayats and zilla Panchayats Adhiniyam, 1961	Tax on circumstances and property	D	-	DF	S/119, U.P Kshetra and zilla Panchayat Adhiniyam, 1961					
S/99-Zila Nidhi and Kshetra nidhi(Fund)		V(S/122 - Collection of tax)			United Province's District Boards Act, 1922					

S/119- Taxes imposed by Zila Panchayat						
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11. GST Implications on Panchayats of Uttar Pradesh

The Government of Uttar Pradesh has passed the Uttar Pradesh Goods and Services Tax Act, 2017 (UP Act no. 1 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 Uttar Pradesh 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 19: GST Implication on Tax Handles of Panchayats in Uttar Pradesh

Affected Legislations	Pre-GST Taxes	Post-GST		Uttar Pradesh GST Act, 2017
		Subsumed	Status	
Uttar Pradesh Panchayat Act, 1947	Tax on theater, cinema or similar entertainment	Yes	<i>Repealed:</i> The UP Entertainment and Betting Tax Act, 1979	S/51 (1) (b) – TDS- The Government may mandate local authority to deduct tax at source or TDS at the rate of 1 per cent from the payment made to the supplier /deductee of taxable goods & services ,where the total value of such supply > INR 2,50,000/- S/52 (1) - Collection of Tax at source S/174- Repeal of following acts namely- i)The UP value Added Tax Act, 2008,except in respect of goods included in the Entry 54 of the State list of the Seventh Schedule of the Constitution, ii)The UP Tax on Entry of goods into local areas act, 2007, iii)The UP Advertisements Tax Act, 1981, iv)The UP Entertainment and Betting Tax Act ,1979, v)The United Provinces Sales of Motor Spirit
Uttar Pradesh Kshettra Panchayats and Zilla Panchayats Adhiniyam , 1961 The UP Entertainm	Tax on Profession, trades and callings	-	<i>Rates revised for Dealer</i> registered or not registered under UP VAT Act ,2008 or UP GST Act, 2017 i)does not exceed Rs. 20 lacs (Nil) & ii)exceed Rs. 20 lacs (2500) ²	

² Uttar Pradesh state tax on Professions, trade and calling, employment amendment act 2018

ent and Betting Tax Act, 1979 The UP Advertisements Tax Act, 1981	Advertisement tax	Yes	<i>Repealed:</i> The UP Advertisements Tax Act, 1981	, Diesel Oil & Alcohol Taxation Act, 1939, The UP Sugarcane (Purchase Tax) Act, 1961 . Inclusion of taxes on following handles under purview of GST- Schedule II- S/2- Land & building, S/5-Supply of services say renting of immovable property , construction of building/structure
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12. Expenditure Details of Panchayats in Uttar Pradesh

The tier wise expenditure details of all the three types of *Panchayats* are presented in the table below:

Table 20: Expenditure of Panchayats in UP (Average of FYs 2012-13 to 2017-18) in Rs. crores

Expenditure				Rural Population 01/04/2018 (in number) (D)	Per-capita Expenditure (A+B+C)/(D)
<i>Zila Parishad</i> (A)	<i>Kshetra Panchayat</i> (B)	<i>Gram Panchayat</i> (C)	Total (A+B+C)		
1096.5	379.1	3690.6	5166.3	167351926	308.7

Source: Office of the 15th Finance Commission, Ministry of Drinking Water & Sanitation

13. Gram Sabha (GS) in Uttar Pradesh

Article 243 A 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 constitutional provision, the Uttar Pradesh *Panchayati Raj Act 1947*, Chapter III, every *Gram Sabha* shall hold two general meetings in each year, one soon after harvesting of the *Kharif* crop (hereinafter called the *Kharif* meeting) and the other soon after harvesting of the *Rabi* crop (hereinafter called the *Rabi* meeting) .

Presiding Authority: The *Gram Sabha* shall be presided over by the *Pradhan* of the concerned *Gram Panchayat*. In addition, special meetings can be convened by the *Gram Panchayat Pradhan* as and when necessity arises. Thus at least 4 to 5 meetings are held in a year. Further, State government can also direct *Gram Sabhas* to convene special meetings in the matters of identifying & selecting beneficiaries for various schemes running under *Panchayats*.

Roles of GS: According to U.P. *Panchayati Raj Act*, Gram Sabha has a vital role as it is a platform for mobilizing community participation. While Gram Sabhas check against abuse of powers by the *Panchayat*, they are supposed to act as watchdog to protect community interest and common property resources. Gram Sabha has also been given greater role in managing financial resources given to *Panchayats*. The strengthening of Gram Sabha helps in the process of social audit. As accountability and transparency are vital elements in the functioning of *Panchayats*. As per the Acts, Gram Sabhas are to recommend and suggest, consider annual accounts, administrative reports, audit notes, identify beneficiaries etc.

Strengthening of GS: In order to empower *Gram Sabhas*, it requires efforts at the community level to ensure mass mobilization in meetings of the Gram Sabha. Further, a massive awareness generation programme needs to be taken up to inform Gram Sabha about their rights in planning, implementation and audit of development programmes and in control over natural resources, land records and conflict resolution.

Size, Powers and Responsibilities of the Gram Sabha: The size of a *Gram Sabha* varies across the State as it covers one, two or even three revenue villages. It is constituted for 1-3 revenue villages with the average size of population of around 2500 people. Since *Gram Sabha* itself is quite small body, Ward Sabha may not be relevant. However, there is a need to form *Mahila Sabha* for ensuring better participation from women.

The other important details related to Gram Sabha in the State can be briefly traced via the following table.

Table 21: Gram Sabha in Uttar Pradesh

Sl. No.	Attributes/Queries Related to Gram Sabha	Response(s)
1.	Minimum number of Gram Sabha meetings mandated: (Yes/No)	Yes, 2 (Kharif & Rabi meetings)
2.	Powers and functions of Gram Sabha as per the State <i>Panchayat Act</i> :	
	a) To make recommendations regarding the annual statement of the account of GPs relating to the proceeding year & the development programs proposed to be undertaken during the current financial year	
	b) Mobilizing voluntary labor and contributions for the community welfare programmes	
	c) Identification of beneficiaries for the implementation of development schemes pertaining to the village	
	d) Rendering assistance in the implementation of development schemes pertaining to the village	

	e) Make recommendations to GPs regarding the annual statement of accounts of the Gram Panchayat the report of administration of the preceding financial year and the last audit note and replies, if any, made thereto		
3.	Existence of mandated Quorum for Gram Sabha meetings: (Yes/No)	Yes	
	If yes, the prescribed quorum of GS in the State:	Presence of at least 1/5 th Members of GS	
4.	Role of <i>Gram Sabha</i> in the State under following subheads		
	a. Planning	Approval	
	b. Budget Preparation	Approval	
	c. Passing of Accounts	Approval	
	d. Social Audit	Approval	
	e. Preparation of BPL List	Selection	
	f. Preparation of Beneficiary list (Under the following schemes)		
		MGNREGA	Selection
		PMAY	Selection
		DDUAAAY	Selection
g. Preparation of Labour Budget under MGNREGA		Discussion/Preparation	

14. Gram Panchayat Development Plan (GPDP) in Uttar Pradesh

“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. Status of GPDP in State of Uttar Pradesh can be presented via following table:

Table 22: GPDP Status in Uttar Pradesh (2015-2020)

Financial Year(s)	No of Plans Prepared
2015-16	143
2016-17	59013
2017-18	58892
2018-19	59300
2019-20	49543
Total GPDP (2015-20)	226891

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

Gram Panchayats have been mandated for the preparation of *Gram Panchayat Development Plan (GPDP)* for ensuring economic development and social justice, while utilizing the resources available to them. The GPDP planning process has to be comprehensive and participatory in its nature. It involves the full convergence with schemes of all related Central 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 *Panchayats* and concerned Line Departments of the State.

Table 23: Consolidated Status of Peoples Plan Campaign till January 2019 in UP

Important Credentials	Number	Per Cent
Gram Sabha Scheduled	57647	98.0
Gram Sabha Held	57640	98.0
GPDP Approved as per Facilitator's Feedback	10939	18.6
GPDP uploaded on PlanPlus	48	0.1
GPDP under process on PlanPlus	201	0.3
Total GPDP (Uploaded & Under process)	249	0.4

Source: MoPR, GoI

15. Transparency & Anti-Corruption Measures for Panchayats

The state has made following arrangements under the transparency framework of *Panchayats* in order to ensure corruption free system at the level of *Panchayats*:

- All three tiers of *Panchayats* provide information under the RTI Act. For the purpose, State government has made arrangement for designated authority that provides suitable information. District *Panchayati Raj* Officer (DPRO), Block Development Officer (BDO) and *Apar Mukhya Adhikari* are designated Information Officers for District *Panchayat*, *Kshetra Panchayat* and *Gram Panchayats* respectively.
- Annual reports are submitted by PIO designated for *Panchayat*.
- The complaints are addressed through DPRO's office and DPR officers have been made responsible to function as PIO in respect of *Gram Panchayats*.

Further, to ensure greater transparency and accountability, the State government has taken following decisions:

- The State made the policy (the reference of Act has to come from the department) for disclosure of information by the *Panchayat* to the public through a) Displaying in Notice Boards and b) Writing on walls of community buildings such as *Panchayat Bhawans*.
- *Panchayats* have to display all vital information regarding receipt of funds under different heads, works done and money spent work wise, in the *Panchayat* office or any community building for the information of public.
- There is a provision of Citizen's Charter at each level of *Panchayats* which includes a) List of Services and b) Procedure for obtaining the service.
- Provisions have already been made in the *Panchayat Raj* Rules for the inspection of all relevant records (Rule 79).

16. Infrastructure of Panchayats in Uttar Pradesh

The State government has taken several initiatives to ensure proper infrastructure for *Panchayats* and the same can be given through table mentioned below:

Table 24: Infrastructure Distribution among 3 Tiers of Panchayats in UP

Sl. No.	Equipments & Applications	Gram Panchayat	Block Panchayat	District Panchayat
1.	Number of <i>Panchayats</i> having <i>Panchayat 'Ghar'</i> (<i>Pucca</i> building)	33414	N/A	72
2.	Number of <i>Panchayats</i> having Computers, Printers, Scanners & other peripherals?	N/A	N/A	72

3.	Number of <i>Panchayats</i> having Telephone?	N/A	821	72
4.	Number of <i>Panchayats</i> having Internet?	N/A	N/A	72
5.	List of measures taken by the State Government for construction of new GP buildings, repair of existing buildings, construction of barrier free access, construction of toilets (including separate toilets for women) and electricity and water connections: <ul style="list-style-type: none"> ▪ The Government of Uttar Pradesh had issued instructions in order to repair the GP buildings to make them functional , from the funds available to GPs under SFC and 13th Finance Commission ▪ The system of putting barriers by ZPs was abolished. 			

N/A-Not Available

17. Training Activities & Institutions for *Panchayats* in Uttar Pradesh

In order to ensure training facilities for *Panchayats* representatives and staffs the State has made following arrangements:

- The State has one SIRD under Rural Development Department at Lucknow. The Panchayati Raj Department has not its own training center. However, a State level training Center in operational.
- At present the state has 18 RIRDs and 32 DIRDs under Rural Department
- Training is provided to the functionaries such as DPRO, ADO, AMAs (ZP) and *Panchayat* Secretaries along with PR elected representatives.

Table 25: Fund Released for Training in *Panchayats* of UP

Financial Year (s)	Funds Released (Via RGPSA/CB-PSA/RGSA) in Rs crores
2014-15	0.00
2015-16	11.00
2016-17	39.87
2017-18	84.07
2018-19	57.14
Total	192.08

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 Uttar Pradesh.

Table 26: Number of Trainees of *Panchayats*

Year	Numbers
2014-15	-
2015-16	370663
2016-17	614

2017-18	298895
2018-19	574235
Total Trainees	1244407

18. E-Connectivity & ICT Measures for Panchayats

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*. In one of the round table conferences organized by this Ministry, the use of Information and Communication Technology (ICT) in *Panchayats* for effective execution and monitoring of rural development programmes was recommended. Thus, began the era of e- *Panchayat* and use of ICT interventions in the functioning of *Panchayats*.

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