

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

Annex III: A Report on Gujarat

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Indian Institute of Public Administration
New Delhi

November 2019

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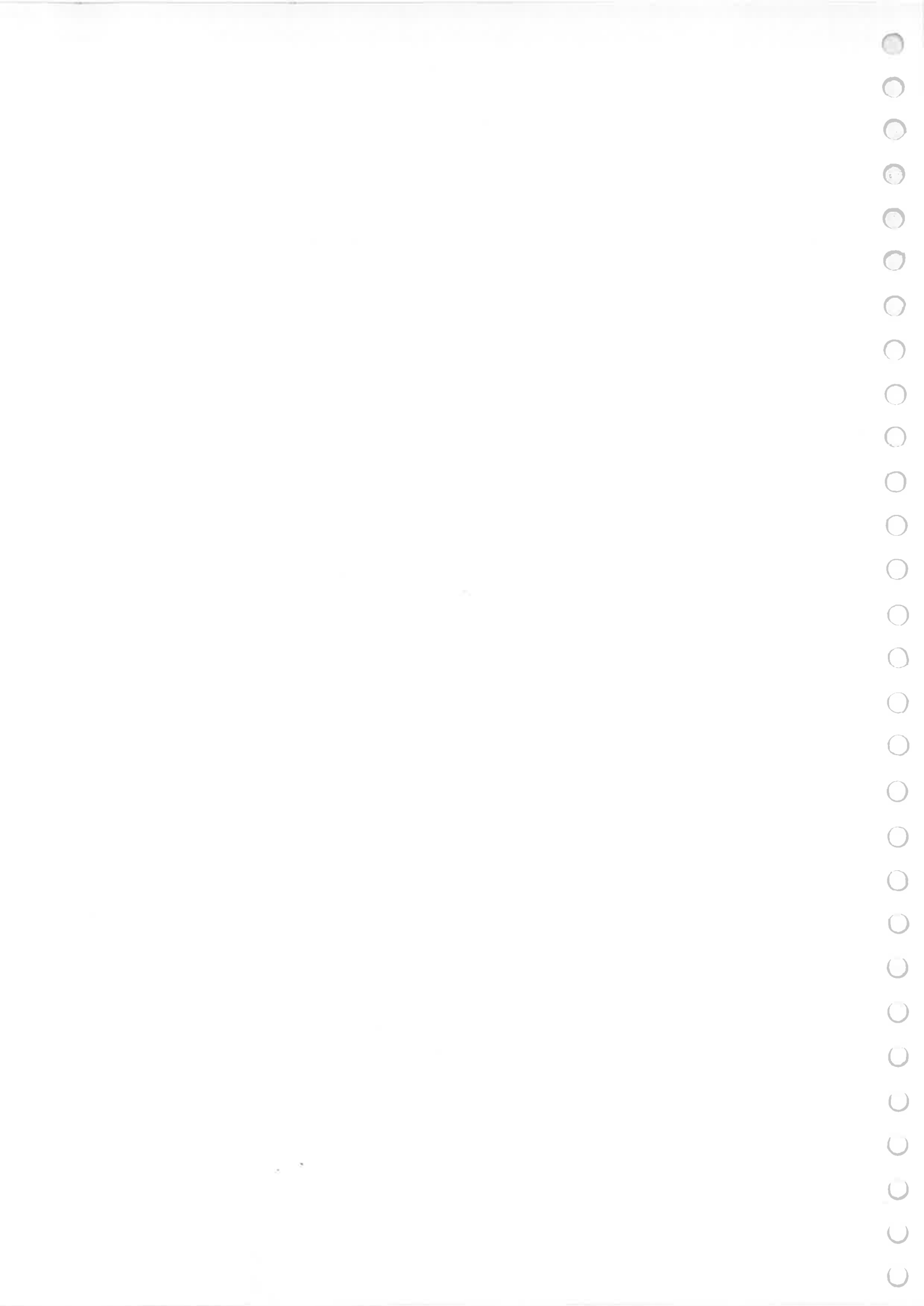
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List of Abbreviations

BRGF	:	Backward Region Grant Fund
SCs	:	Schedule Castes
STs	:	Schedule Tribes
PRIs	:	<i>Panchayati Raj</i> Institutions
GP	:	Gram <i>Panchayat</i>
TP	:	Taluka <i>Panchayat</i>
ZP	:	Zilla <i>Panchayat</i>
DPC	:	District Planning Committee
MLALAD	:	Member of Legislative Assembly Local Area Development
MLA	:	Member of the Legislative Assembly
NGO	:	Non-Governmental Organization
DDP	:	Draft Development Plan
GAD	:	General Administration Development
DRDA	:	District Rural Development Agencies
ITDA	:	Integrated Tribal Development Agency
DC	:	Deputy Commissioner
DDO	:	District Development Officers
PMGSY	:	Pradhan Mantri Gram Sadak Yojana
PMAY-G	:	Pradhan Mantri Awas Yojana-Gramin
NRDWM	:	National Rural Drinking Water Mission
NRHM	:	National Rural Health Mission
SBM-G	:	Swachh Bharat Mission-Gramin
ICDS	:	Integrated Child Development Services
DAY-NRLM	:	Deendayal Antyodaya Yojana-National Rural Livelihood Mission
NEM	:	National Education Mission
SPMRM	:	Shyama Prasad Mukherji Rurban Mission

NRuM	:	National Rurban Mission
RGSA	:	Rashtriya Gram Swaraj Abhiyan
PM-SAUBHAGYA	:	Pradhan Mantri Sahaj Bijli Har Ghar Yojana (Rural)
PM-AASHA	:	Pradhan Mantri Annadata Aay Sanrakshan Abhiyan
NMSA	:	National Mission for Sustainable Agriculture
NeGP	:	National e-Governance Programme
MGNREGA	:	Mahatma Gandhi National Rural Employment Guarantee Act
FFC	:	Fourteenth Finance Commission
LED	:	Light Emitting Diode
SFC	:	State Finance Commission
TCS	:	Tax Collected at Source
GST	:	Goods and Service Tax
GPDP	:	<i>Gram Panchayat</i> Development Plan
PIA	:	Project Implementation Agencies
PRA	:	Participatory Rural Appraisal
PDS	:	Public Distribution System
VSAT	:	Very Small Aperture Terminal
GSWAN	:	Gujarat State-Wide Area Network

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Measuring Resource Augmentation of Panchayats in Gujarat

Facts File (Basic)

Capital	: Gandhinagar
Area	: 196,024 sq. km
Population	: 63907200(2018)
Rural Population	: 36989065 (2018)
GSDP	: ₹14,96,013 crore (2018-19)
Number of districts	: 33
Number of districts <i>Panchayats</i>	: 33
Number of Intermediate <i>Panchayats</i>	: 248
Number of village <i>Panchayats</i>	: 14292

1. Basic Details of Panchayats in Gujarat

Going by the political history, Gujarat witnessed decentralisation through the Gujarat *Panchayat* Act (GPA) 1961, which came into effect on 1 April 1963. However, Gujarat has not been able to transfer all of 29 powers to its *Panchayats*. The special features of *GramPanchayat* Act, 1961 revolved mostly around social justice concerns, like setting up of Social Justice Committees (SJC) at village, *Taluka* and district levels to ensure social justice to the weaker sections; provision for non-lapsable funds for weaker sections; proportional representation to the population in their *Panchayats* for the Scheduled Castes (SCs) and Scheduled Tribes (STs), besides reservations for women at all level of *Panchayats*.

GramPanchayat Act, 1961 was revoked following the 73rd Constitutional Amendment Act, while the *GramPanchayat* Act 1993 was implemented with effect from 15 April 1994. Later, *GramPanchayat* Act 1993 was amended on the lines of the 1998 bill to accommodate tribal population in the state. This bill was applicable to the 33 tribal *Talukas* across seven districts. *Gram Sabha* was made more powerful as the control over minor forest produce (MFP) and the subsequent funds going into village funds was given to *GramPanchayats*.

Like most other States, *Panchayati Raj* in Gujarat is a three tier system, with the *Zilla Parishad* or *Panchayat* at the district level, Block or *TalukaPanchayat* at the middle level and Village Council or *GramPanchayat* at the lowest level.

1.1 *Panchayats* governing Acts with key amendments in Gujarat

Gujarat *Panchayat* Act, 1961 was amended in April 1993 to incorporate the provisions of the 73rd Constitutional Amendment Act, 1992. The Act envisages decentralization of powers to three tiers of *Panchayats*, i.e. *GramPanchayats* (GP), *TalukaPanchayats* (TP) and *ZillaPanchayats* (ZP).

Following are the Act/Rules/Notifications governing *Panchayats* in Gujarat State:

1. Gujarat *Panchayat* Act, 1961 have devolved substantial powers and functions to the three tier *Panchayats*.
2. The Gujarat *Panchayat* Act 18 of 1993, as modified up to 31 May, 2017.
3. *GramSabha* meeting function rules, 2009.

The functions, functionaries and funds to *Panchayati Raj* Institutions are devolved, under the provisions of section 175 of the Gujarat *Panchayats* Act, 1993.

1.2 Reservation Provisions in *Panchayats* of Gujarat

1.2.1 Percentage of reservation for Women

As per the provisions of the Gujarat *Panchayat* Act 1993, 50 per cent (including the number of seats reserved for women belonging to the Scheduled Castes, Scheduled Tribes, Backward Classes and General) of the total number of seats shall be reserved for women to be filled in by direct election.

1.2.2 Percentage of reservation for Scheduled Castes (SCs) and Scheduled Tribes (STs)

The seats are reserved for SCs/STs in proportion to their population in the direct election of *PanchayatRaj* Institutions. The election of *Sarpanch* of Village *Panchayat* and Chairpersons of *Panchayat Samiti* and President of District *Panchayats* are also held on the same line.

1.2.2 Percentage of reservation for Other Backward Classes (OBCs)

One tenth of the total number of seats in a *Panchayat* shall be reserved by the State Government for socially and educationally backward classes.

2. Constitution and functioning of District Planning Committee (DPC) in Gujarat

Article 243 ZD of the Constitution of India envisages constitution of District Planning Committee (DPC) at district level in every State. DPC consists of such number of elected,

nominated and permanent invitee members (not less than 15 and not more than 30) as determined by the Collector of the district. The Minister in-charge of the district is the Chairperson of the DPC. The tenure of DPC is five years and it is required to meet at least once in three months.

In order to decentralize plans the state government has created a system through which development plans are prepared and implemented at the lowest level of people i.e. at village level. From the highest level at the State government to village level, the State government has created a system to decentralize development plans at different level i.e. district level, *Taluka* level and village level. The District Planning Committee (DPC) shall be constituted in every districts of the State to consolidate the plans prepared by the *Panchayats* and Municipal Bodies in the districts and prepare the draft development plan for the whole district. *Taluka Panchayat* at *Taluka* level and *Gram Panchayat* at village level have been entrusted with the responsibilities of making development plans. State government provides funds for implementation of district development plans keeping in consideration the resources of the district and State government available for such plans. The *Panchayati Raj* Act has provided for certain powers and rights to the DPC to monitor implementation, compliance and progress of the plans. The District Planning Committee has been empowered to approve the district plans, budget and funds outlay. State Planning Commission provides funds to the District Planning Committee (DPC) as per the requirements of *Panchayats* transfers the funds to the three- tier *Panchayats* for their development programs.

With respect to planning, Gujarat has District Planning Boards (DPB) rather than District Planning Committees. While DPCs are to be constituted as per Article 243ZD of the constitution, DPBs help rural and urban areas of the respective districts, prepare the district-level plans with the participation of *Zilla Panchayat* (ZP) and the district heads of line departments. These planning boards do not enjoy a constitutional mandate like DPCs. However, they are actively participating in preparing GP, TP, ZP plans and annual and five-year plans. Besides, local bodies, voluntary agencies and the public are encouraged to help prepare these plans. The district planning boards receive funds from the Draft Development Plan (DDP) outlay.

The main objective of decentralized district planning is to strive for an integrated and balanced development of each district, *Taluka* and village of the state. It is essential that more emphasis should be laid down on grass root planning in order to meet the minimum local

needs of the area. For this, State has suggested list of minimum needs and non-minimum need programmes to be undertaken in district plan. Some of the important activities undertaken are : rural roads, primary education, primary health, drinking water, rural electrification, nutrition, slum improvement, forestry, agricultural development, minor irrigation, animal husbandry, dairy development, community development, local area development, village and cottage industries, tourism, general education, technical education, labour welfare, women, backward class welfare etc.

District Planning Board's responsibility is to prepare Perspective Plan, Five Year Plan and the Annual Development Plan of the District. It formulates schemes in various fields to be funded from the outlays under Decentralized District Planning. It ensures maximum participation from local government, voluntary agencies and the public. It undertakes review and evaluation of district level schemes and strives to remove bottlenecks in their implementation.

2.1 Procedure of Integrating all Development plan by DPC

The procedure followed up for integrating all Development plan by DPC is under:

- *GramPanchayat* prepare participatory plans and send it to *TalukaPanchayat*.
- *TalukaPanchayat* compiles information sent by the *GramPanchayats* in the *Taluka* along with its own information; prepare a *Taluka* plan and sends to *ZillaPanchayat*.
- *ZillaPanchayat* compiles information from *TalukaPanchayat* and along with its own information sends it to the District Planning Committee.
- Urban Local Bodies transmit plan to DPC.
- DPC compiles information from *ZillaPanchayat* and urban local bodies to form Draft Development Plan (DDP).
- While planning for Draft District Development Plan, the District Planning Committee should pay special regard to issues of common interest between *Panchayats* and Municipalities, such as spatial planning, sharing of physical and natural resources, infrastructure development and environment consecration etc.
- The DPC should with the help of department, agencies, NGO's etc. identify the needs, problems, resource potential and linkage in the district and evolve strategies priorities and norms for the formulation of development plans.
- The DPC should identify focal points at different level for the location of services and facilities required in the district.

- The plan received by DPC from *Panchayat* and Municipalities may be scrutinized against the guide line while integrating the same.

In Gujarat State District Planning Board is effectively working and is assisted by two Committees, 1. Executive Planning Committee and 2. Taluka Planning Committee:

- The *Taluka* Planning Committee includes the President of *TalukaPanchayat* as Chairman and *Prant Officer/Dy.District Development Officer* as Vice Chairman, all MLAs of the *Taluka*, Members of District *Panchayat* elected from the *Taluka*, Chairman of the *Taluka* Social Justice Committee, *Mamlatdar* as Members and *Taluka* Development officer as Member Secretary.
- The Executive Planning Committee includes the Collector as Chairman and District *Panchayat* President as Co-chairman, District Development Officer, District Planning Officer and all Members of Legislative Assembly of that District as Members.
- The Executive Planning Committee assists the District Planning Board in a number of ways. It monitors the progress of schemes, identifies bottlenecks and takes remedial steps.
- Monitors the work undertaken by decentralized planning programme.

3. Role of Panchayats in Parallel Bodies

The 73rd Amendment to the Constitution envisaged transfer of 29 functions listed in the 11th Schedule of the Constitution to the PRIs. Article 243 G of the Constitution had empowered the State Legislature to decide and confer powers and responsibilities to the PRIs. Section 180 (2) of the Gujarat *Panchayats* Act, entrust 29 functions to the PRIs to prepare and implement schemes.

There are various standing committees of the respective *Panchayattiers* in Gujarat that are required to perform different specific functions like planning, education, administration, water management etc. Gujarat has shown tendencies to circumvent these constitutional provisions by way of introducing parallel bodies that end-up competing with entities like *Panchayats* that are constitutionally recognised.

Further, the role of *Panchayats* of Gujarat in Parallel bodies has been detailed in the table given below:

Table1:Role of *Panchayat* in Parallel Bodies of Gujarat

Sl.No.	Status/Parallel Bodies	DRDA	Education	Water	Health and Sanitation	Agriculture Corporation	Tribal Development (ITDA)	Any other
1.	Parallel body merged with the <i>Panchayat</i> Institution	No	No	Yes	Yes	No	No	—
2.	Parallel body made an unit of the <i>Panchayat</i> Institution	No	Yes	Yes	Yes	No	No	—
3.	Function of parallel body limited to Fund/accounts Management	Yes	Yes	Yes	Yes	No	No	—
4.	Parallel body is Presided/ Chaired by Elected Representatives of the <i>Panchayat</i>	No	No	Yes	Yes	No	No	—
5.	Elected Representatives of <i>Panchayats</i> are represented in Board of the parallel body	Yes	Yes	Yes	Yes	Yes	Yes	—

6.	Parallel Body remains separate, but under the control of the <i>Panchayat</i> .	No	Yes	Yes	Yes	No	No	—
7.	Parallel Body remains separate and not under the control of the <i>Panchayat</i> Institution	No	No	No	No	No	No	—
8.	Please mention recent initiative(s) that has/have been undertaken since 1 st April 2017 regarding role of <i>Panchayats</i> in parallel bodies.	In area of Education, Health and sanitation have taken initiatives by the panchayat						

4. Autonomy to Panchayats

The provisions of Gujarat *Panchayats* Act, 1993 assigns several powers to the competent authority(ies) to remove the members of *Panchayats* and the same in detail are as follows:

4.1 Removal from office at Village *Panchayat*

“As per section 57(1) of the Gujarat *Panchayats* Act, 1993, the competent authority may remove from office any member of the *Panchayat*, the *Sarpanch* or, as the case may be, the *Upa-Sarpanch* thereof, after giving him an opportunity of being heard and giving due notice

in that behalf to the *Panchayat* and after such inquiry as it deems necessary, if such member, *Sarpanch* or, as the case may be, *Upa-Sarpanch* has been guilty of misconduct in the discharge of his duties or of any disgraceful conduct or abuses his powers or makes persistent default in the performance of his duties and functions under this Act or has become incapable of performing his duties and functions under this Act. The *Sarpanch* or, as the case may be, the *Upa-Sarpanch*, so removed may at the discretion of the competent authority also be removed from the membership of the *Panchayat*.”

4.2 Removal from office at Taluka Panchayat

“As per section 71(1) of the Gujarat *Panchayats* Act, 1993, the competent authority may remove from office any member of a *Panchayat* or any President or Vice-President thereof after giving him an opportunity of being heard and giving due notice in that behalf to the *Panchayat* and after such inquiry as it deems necessary, if such member, President or Vice-President has been guilty or misconduct in the discharge of his duties or of any disgraceful conduct or abuses his powers or makes persistent default in the performance of his duties and functions under this Act or has become incapable of performing his duties under this Act. The President or as the case may be, the Vice-President so removed may at the discretion of the competent authority also be removed from the membership of the *Panchayat*.”

4.3 Removal from office at District Panchayat

“As per section 85(1) of the Gujarat *Panchayats* Act, 1993, the competent authority may remove from office any member of a *Panchayat*, removal of a President or Vice-President thereof after giving him an opportunity of being heard and due notice in that behalf to the *Panchayat* and after such enquiry as it deems necessary, if such member, President or Vice-President has been guilty of misconduct in the discharge of his duties or of any disgraceful conduct or abuses his powers or makes persistent default in the performance of his duties and functions under this Act or has become incapable of performing his duties under this Act. The President or as the case may be, the Vice-President so removed may, at the discretion of the competent authority, also be removed from the membership of the *Panchayat*.”¹

A tabular presentation of autonomy of *Panchayats* in Gujarat has been given below:

¹The Gujarat Panchayats Act, 1993

Table2:Autonomy to Panchayats in Gujarat

Category	Level of Panchayats	Suspend representatives/ Panchayats	Resend for reconsideration of resolutions	Dismiss/Sper sede/ Dissolve/Quash
Representatives of	District Panchayat	DC	*****	DC
	Block Panchayat	DDO	*****	DDO
	Gram Panchayat	DDO	*****	TDO
Panchayat Bodies of	District Panchayat	DC	*****	DC
	Block Panchayat	DC	*****	DC
	Gram Panchayat	DC	*****	DC
Resolutions of	District Panchayat	DC		DC
	Block Panchayat	DC		DDO
	Gram Panchayat	TDO		TDO
Is there any provision of charge sheet by State Government?(Yes/No)		Gram Panchayat	Block Panchayat	District Panchayat
		Yes (By Act)	Yes (By Act)	Yes (By Act)
Please mention recent initiative(s) that has/have been undertaken in this regard since 1 st April 2017: Yes				

5. Assignment of functions to Panchayats

After 73rd Constitutional Amendment Act, out of 29 subjects listed in 11th Schedule of the Constitution, only 14 subjects have been wholly transferred to Panchayats in Gujarat. While five have been partially transferred, 10 still remain with the state. The transferred subjects include agriculture, minor irrigation, animal husbandry, rural housing, drinking water, roads, culverts and bridges, poverty alleviation programmes, fuel and fodder, minor forest produce, markets and fairs, health and sanitation, family welfare, women and child development, welfare of the weaker sections and STs. Primary and secondary education, adult and non-formal education, cultural activities, social welfare and maintenance of community assets constitute the five subjects that are partially transferred.

The decentralization of powers is the main motive of the concept of the *PanchayatRaj* system. The Amendment Act lists out 29 subjects listed in schedule 11 (Article 243), the following activities are within the purview of three tier *Panchayats* in Gujarat.

- Agriculture and Agricultural Extension
- Minor Irrigation and Water Management
- Watershed Development
- Animal Husbandry, Dairying and Poultry
- Minor Forest Produce
- Rural Housing
- Drinking Water, Water Supply for Domestic Purpose
- Fuel & Fodder
- Roads, culverts, bridges, ferries, waterways and other means of communications
- Poverty alleviation programme
- Health and sanitation, including hospitals, primary health centres and dispensaries
- Family Welfare
- Women & Child Development
- Social Welfare, Welfare of Handicapped & mentally retarded
- Welfare of the weaker sections, and in particular, of the Scheduled Castes
- Welfare of the weaker sections, and in particular, of the Scheduled Tribes

The Gujarat *Panchayat* Act, 1993 and its previous Act, 1961 have devolved substantial powers and functions to the 3 tier *Panchayats*. The functions, functionaries and funds to *Panchayati Raj* Institutions are devolved, under the provisions of Gujarat *Panchayats* Act, 1993.

Functions assigned to *Panchayats* in Gujarat and status of its actual involvement is given in the table below:

Table 3: Functions Assigned to Panchayats and Actual Involvement of Panchayats

Sl. No.	Functions	Delegated by Legislature	Level of Panchayats Actually Undertaking (Please tick the appropriate box)		
			Gram Panchayat	Block Panchayat	District Panchayat
Core Functions					
1.	Drinking Water, Water Supply for Domestic Purpose	Yes	Yes	Yes	Yes
2.	Roads	Yes	No	Yes	Yes
3.	Culverts	Yes	No	Yes	Yes
4.	Bridges	Yes	No	Yes	Yes
5.	Ferries	Yes	No	No	Yes
6.	Waterways	Yes	No	No	Yes
7.	Other means of Communication	Yes	Yes	Yes	Yes
8.	Building Control	Yes	Yes	Yes	Yes
9.	Land Use and Building Regulation	Yes	Yes	Yes	Yes
10.	Maintenance of Community Assets	Yes	Yes	Yes	Yes
11.	Street Lighting, Parking Lots, Bus Stops	Yes	Yes	No	No
12.	Public Conveniences	Yes	Yes	No	No
13.	Parks, Gardens, Playgrounds (Civic Amenities)	Yes	Yes	Yes	Yes
14.	Primary Health Centre/Community Health Centre	Yes	--	--	Yes

15.	Sanitation & Solid Waste Management	Yes	Yes	--	--
16.	Cremation & Burial	Yes	Yes	Yes	--
17.	Public Safety (Noxious Vegetation, Pests & Vermin's)	Yes	Yes	Yes	Yes
Welfare Functions					
18.	Poverty Alleviation Programmes	Yes	Yes	Yes	Yes
19.	Family Welfare	Yes	Yes	Yes	Yes
20.	Women & Child Development	Yes	Yes	Yes	Yes
21.	Social Welfare, Welfare of Handicapped & mentally retarded	Yes	No	No	Yes
22.	Welfare of the weaker sections, and in particular, of the Scheduled Castes & the Scheduled Tribes	Yes	Yes	Yes	Yes
23.	Public Distribution System	Yes	No	No	No
24.	Vital Statistics Including Registration of Births & Deaths	Yes	Yes	Yes	Yes
25.	Elementary Education	Yes	No	Yes	Yes
26.	Adult & Non-Formal Education	Yes	Yes	Yes	Yes
27.	Secondary Education	Yes	No	Yes	Yes
28.	Technical Training & Vocational Education	Yes	Yes	Yes	Yes
29.	Libraries	No	No	No	No
30.	Promotion of Cultural , Educational and Aesthetic	Yes	Yes	Yes	Yes

Aspects					
31.	Slum Improvement & Up gradation	No	No	No	No
32.	Fire Services	No	No	No	No
33.	Rural Housing	Yes	Yes	Yes	Yes
34.	Non-conventional Energy	Yes	Yes	Yes	Yes
Agriculture and Allied Functions					
35.	Watershed Development	Yes	Yes	Yes	Yes
36.	Water supply for Agriculture Purpose, Minor Irrigation, Water Management	Yes	Yes	Yes	Yes
37.	Agriculture & Agricultural Extension	Yes	No	Yes	Yes
38.	Land Improvement	Yes	No	No	No
39.	Implementation of Land Reforms	Yes	No	No	No
40.	Land Consolidation	Yes	No	No	No
41.	Soil Conservation	Yes	No	No	No
42.	Animal Husbandry	Yes	Yes	Yes	Yes
43.	Dairying	Yes	Yes	Yes	Yes
44.	Poultry	Yes	Yes	Yes	Yes
45.	Fisheries	Yes	No	No	No
46.	Social Forestry	Yes	Yes	Yes	Yes
47.	Farm Forestry	Yes	Yes	Yes	Yes
48.	Minor Forest Produce	Yes	Yes	Yes	Yes
49.	Market & Fairs	Yes	Yes	--	--
50.	Regulation of Slaughterhouses	Yes	Yes	No	No

51.	Prevention of Cruelty to Animals	Yes	Yes	--	--
Industries					
52.	Water supply for Commercial and Industrial Purpose	Yes	No	No	No
53.	Small Scale Industries	Yes	No	No	No
54.	Food Processing Industry	Yes	No	No	No
55.	Khadi, Gram & Cottage Industry	Yes	No	No	No
56.	Rural Electrification & Distribution	Yes	No	No	No
57.	Any other	--	--	--	--

6. Involvement of Panchayats in Important Schemes

Panchayats in Gujarat are entrusted with the task of implementing the schemes envisaged by the Central Government and State Government. The role of *Panchayats* varies across different Centrally Sponsored Schemes (CSSs), which are administered by different Union Ministries. Among the major CSSs, National Rural Employment Guarantee Programme, *Indira Awas Yojana*, Total Sanitation Campaign, Accelerated Rural Water Supply Programme, National Programme of Nutritional Support to Primary Education (Mid-Day Meals), National Horticulture Mission, Macro Management of Agriculture, Micro Irrigation etc. are the schemes, which provide for roles and responsibilities for *Panchayats*.

There are several important Centrally Sponsored Schemes of Union Government in which, all the levels of *Panchayats* in Gujarat are involved and the same is detailed in the table given below:

Table4:Involvement of Panchayats in Important Schemes & Scheme Based Performance Measures

Sl. No	Important Union Government Schemes	Levels of Panchayats Actually undertaking in each scheme		
		Gram Panchayats	Block Panchayats	District Panchayats
A.	Centrally Sponsored Schemes			
1.	National Social Assistance Program (NSAP)	--	--	√
2.	Mahatma Gandhi National Rural Employment Guarantee Programme (MNREGP)	√	√	√
3.	Scheme(s) for Development of Scheduled Castes	√	√	√
4.	Scheme(s) for Development of Scheduled Tribes	√	√	√
5.	Pradhan MantriKrishiSinchai Yojana(PMKSY)	√	√	√
6.	Green Revolution-Krishonnatti Yojana	--	--	√
7.	White Revolution- RashtriyaPashudhanVikas Yojana	√	--	√
8.	Blue Revolution(Integrated Development of Fisheries)	--	--	√
9.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	√	--	--
10.	Pradhan MantriAwas 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.	DeendayalAntyodaya Yojana-National Rural Livelihood Mission(DAY-NRLM)	√	√	√
17.	RashtriyaSwasthyaBima Yojana	√	--	--
18.	National Education Mission(NEM)	√	--	--
19.	Shyama Prasad MukherjiRurban Mission(SPMRM)/National Rurban Mission(NRuM)	√	--	√
20.	Rashtriya Gram Swaraj Abhiyan (RGSA)	√	√	√
21.	Pradhan MantriSahajBijliHarGhar Yojana (Rural)- PM-SAUBHAGYA	√	--	--
22.	Pradhan MantriAnnadataAaySanraksHan Abhiyan(PM-AASHA)	√	--	--
23.	National Mission for Sustainable Agriculture(NMSA)	√	--	--
B.	Central Sector Schemes			
1.	Crop Insurance Scheme(Pradhan MantriFasalBima Yojana)	--	--	--
2.	Interest Subvention Scheme (for Short Term Credit to Farmers)	--	--	--
C.	Other Schemes			
1.	<i>DeenDayal Panchayati Raj Infrastructure Scheme</i>	--	--	--
2.	<i>DeenDayalUpadhyaya Gram Jyoti Yojana</i>	--	--	--
3.	National e-Governance Programme(NeGP)	--	--	--
D.	State Government Schemes			
1.	Pension Schemes	--	√	√
2.	Health and Sanitation	√	√	√
3.	Agriculture and Employment	--	--	--
4.	Any other (specify)	--	--	--

Scheme Based Performance Measures		Gram Panchayat	Block Panchayat	District Panchayat
1	Number of Panchayats availing Action Soft (a scheme implementation & monitoring software) or any such equivalent application in place?	14292	248	33
Mission Antyodaya		2016-17	2017-18	
2	Number of <i>Panchayats</i> covered under Mission <i>Antyodaya</i> in the following financial years?	14292	14292	
3	Number of <i>Antyodaya Panchayats</i> marked on NREGAssoft portal in the following financial years?	2673	2673	

6.1 Mission *Antyodaya*

Mission *Antyodaya* encourages partnerships with network of professionals, institutions and enterprises to further accelerate the transformation of rural livelihoods. Self Help Groups (SHG) enables social mobilisation. The thrust is not only on physical infrastructure but also on social infrastructure with strengthening of agriculture, horticulture, animal husbandry activities with utmost priority given to SHG expansion in Mission *Antyodaya* clusters. Capacity for financial and social audit would also be built at grassroot level. This would be accomplished by convergence of frontline worker teams, cluster resource persons (CRPs) and professionals at the *Gram Panchayats*/ Cluster level. Cluster facilitation team would also be provided at the block level.

Number of *Panchayats* covered under Mission *Antyodaya* in the year 2017-18 was 14292.

7. Fourteenth Finance Commission (14th FC) Grants to the *Panchayats*

Under the mandate of the Fourteenth Finance Commission (FFC) Rs.7771.26 cr. basic grants and Rs. 863.47 cr. Performance grant is to be received by Gujarat for the period of 5 years during the year 2015-20. Performance grant is to be received from the year 2016-17. From among the grant received under the Fourteenth Finance Commission (FFC) the share of basic grant will be 90% and the share of performance grant will be 10%. The said grant is to be

allotted directly to the *GramPanchayats*. As specified in the recommendations of the Fourteenth Finance Commission (FFC), the census for the year 2011 will be considered as the base. 90% grant shall be allotted on the basis of the population of the *GramPanchayat* and 10% Grant shall be allotted on the basis of the area of the *GramPanchayat*.

The detailed status and amount of release of basic grant to *Panchayats* is mentioned in the table given below:

Table5:Basic Grants awarded to *Panchayats* in Gujarat

Installments of FFC Grants	FFC Grants Released by Govt. of India		Released by State	
	Amount (Rs. in Lakhs)	Received by State on <u>DD/MM/YYYY</u>	Amount (Rs. in Lakhs)	Released to <i>Panchayats</i> on <u>DD/MM/YYYY</u>
1 st for the year 2015-16	46613	18/08/2015	46613	28/08/2015
2 nd for the year 2015-16	46612	12/01/2016	46612	20/01/2016
1 st for the year 2016-17	64533	20/06/2016	64533	01/07/2016
2 nd for the year 2016-17	64533	11/01/2017	64533	21/01/2017
1 st for the year 2017-18	74573.5	21/06/2017	74573.5	01/07/2017
2 nd for the year 2017-18	74573.5	22/01/2018	74573.5	30/01/2018
1 st for the year 2018-19	86268	04/07/2018	86268	10/07/2018
2 nd for the year 2018-19	86268	04/12/2018	86268	11/12/2018
1 st for the year 2019-20	1165.67		1165.67	

Details pertaining to Grants given by the Fourteenth Finance Commission is shown in the following table:

Table 6: Year-wise allocation of Grants under 14th FC (2015-16 to 2019-20) to Panchayats of Gujarat

Financial Year(s)	Basic Grant (in crore)	Performance Grant (in crore)	Total Grant (in crore)
2015-16	932.25	-	932.25
2016-17	1290.86	169.32	1460.18
2017-18	1491.47	191.61	1683.08
2018-19	1725.36	217.60	1942.96
2019-20	2331.33	284.93	2616.26
2015-20 (Entire Award Period)	7771.26	863.47	8634.73
% Share of Gujarat (Among all States)	4.31	4.31	4.31

8. State Finance Commission (SFC)

Article 243 I of the Constitution made it mandatory for the State Government to constitute a State Finance Commission (SFC). The SFC was to be constituted within one year from the enactment of 73rd Constitutional Amendment and thereafter on expiry of every five years. The SFC was responsible to review the financial condition of the Panchayats and to make recommendations to the Governor for devolution of funds.

First SFC had made 52 recommendations out of which the State Government had accepted only 27 recommendations. And 20 recommendations were accepted out of 41 recommendations made by the Second SFC. The department could implement only nine and seven accepted recommendations of First and Second SFCs respectively. The Third SFC had submitted their report in December 2013. The Action Taken Report (ATR) on the Third SFC report from the State Government department was awaited. Consequently, the ATR had not been placed before the State Legislature.

Expenses of Panchayats have been met from the funds provided by the Union Government (Finance Commission) and the State Finance Commission (SFCs) released annually for development projects sponsored by Union Government and State Government respectively.

Details of formation, reporting and period covered by all the SFCs in Gujarat is given below in the tabular form.

Table7: State Finance Commissions

SFC Chronology	Period Covered	MM/YY of Formation	MM/YY of Submission of Report	MM/YY of ATR laid before the Legislature
1 st SFC	1996-97 to 2000/01	15/9/1994	13/07/1998	28/08/2001
2 nd SFC	2005/06 to 2009/10	19/11/2003	06/2006	
3 th SFC	1/4/2010 to 31/03/2015	2/2/2011	29/05/2014	

9. Money Transferred on Account of State Finance Commission (SFC)

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 in Gujarat i.e. 3rd SFC constituted in 2011 under the chairmanship of Dr. Bharat Gariwala.

Following table represents the recommendations made by the SFCs of Gujarat:

Table 8: Types of Grants Recommended by SFCs of Gujarat

SFC of Gujarat	Types of Grants
First	Per Capita Basic Grant Incentive Grant to municipalities <ul style="list-style-type: none"> ▪ For revenue mobilization
Second	State allocates 21.15% of total tax revenue to <i>Panchayats</i> and Municipalities. Now, additional 10% of tax revenue should be diverted to <i>Panchayats</i> and Municipalities, which becomes 31.15% of the total gross tax receipts of the state. 6% amount of divisible pool should be kept for social justice committees of all three levels. Purpose for which devolution / grants / Transfers can be utilized: <ul style="list-style-type: none"> ▪ Incentive ▪ Compensatory (in lieu of Octroi) ▪ Maintenance ▪ General purpose (Ad hoc)

10. Empowerment of Panchayats to Impose and Collect revenue

The Panchayats at all the three levels of Gujarat are empowered through the provisions of Panchayat Act, 1993 to impose and collect revenues generated from several activities and the same are detailed in the table given below:

Table9:Revenue Handles Assigned toPanchayats in Gujarat

Sl. No	Gujarat (GramPanchayat [population<10,000]-V, TalukaPanchayat- I, District Panchayat-D) Gujarat Panchayat Act, 1993. [S/178-tasxation by GP;					Revenue Handles Assigned to Panchayats				
	Tax Revenue Receipts					Non- Tax Revenue Receipts				
	Taxes	Levi ed/ Coll ecte d	Appro pate d	Dep osite d	Prov ision s	Non- Taxes	Levi ed Coll ecte d	Appro pate d	Dep osite d	Provisi ons
1	Tax on buildin g and lands	V	V	GF	S/17 8(i)	Fee levied for institution of Suits and cases	V	V	GF	S/244- Fee levied S/99- Gram Fund
2	Net procee d of cess	S	V	GF	S/18 1	Sums to be paid as compensat ion	-	V	GF	S/234& S/235
3	Net procee d of stamp duty	I	I	IF	S/18 4	Ferry rate	D	D	DF	Bomba y Ferries and Inland Vessels Act, 1868

4	Conversion Tax	S	V	ST	S/65 Land Revenue code, 1879	Rent/Penalty (criminal case)	V	-	GF	S/120(h)- Taluka fund
5	Tax on motor vehicles (other than tolls on trailers)	V	-	ST	S/20 Bombay motor vehicles tax act, 1958	Water rate	S	I	I	Bombay irrigation Act, 1879
6	Pilgrim Tax	V	-	GF	S/178(iii)	Tolls on roads and bridges	S	V,I	GF	Tolls on roads and bridges act 1875
7	Tax on fairs, festivals and other entertainments	V,D	-	GF	S/178(iv)	Fee on markets and weekly bazaars	V,D	-	GF	S/178(x)
8	Tax on bicycles and on vehicles drawn by animals	V,D	V,D	GF, DF	S/178(v)	Fee on cart stands and tonga stands	V,D	V,D	GF, DF	S/178(xi)
9	Tax on trade,	V,D	V,D	GF, DF	S/178	District Developm	V,D	V	DF	S/103-DDF

	professions, callings					ent Fund (10% of income)				Inter- Govern mental aid(V+ N→DF)
10						Sanitary Cess	V,D	V	GF	S/178(x v)

*Note: DF=District Fund, GF=Gram Fund, IF=Intermediate Fund

11. GST Implications on Panchayats in Gujarat

Due to implementation of GST, following taxes have been withdrawn from *Panchayats*:

- Tax on fairs,
- Tax on festivals, and
- Tax on other entertainments

Also there's compensatory mechanism for *Panchayats* which is prescribed in GST. Exemption of functions performed by M.P/MLA/*Panchayat* members from both Goods & Services Category (**Schedule III S/3 (a)**).

Tax Deduction at Source: As per **S/51 (1) (b)**, 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 exceeds INR 2,50,000.

Entertainment Tax: As per **Schedule II (5), Section-7, Gujarat SGST Act, 2017**, *Panchayats* in Gujarat are allowed to levy Entertainment tax.

Tax Collection at Source: **S/52** empowers *Panchayats* to collect tax at source (TCS) under State GST Act.

Table10:Major Alterations in Tax-handles of Panchayats of Gujarat post-GST

SI No.	Selected Sample States	Important/major changes in tax handles of Panchayats in State			
		Pre-GST	Post- GST		(As per the State GST Act)
	Gujarat Gujarat Panchayat Act, 1993 The Gujarat Entertainments Tax Act, 1977	Taxes	Subsumed	Status	
		Tax on fairs, festivals and other entertainments <u>S/178(iv)</u>	✓	Repealed The Gujarat Entertainments Tax Act, 1977	Schedule III S/3 (a) Exemption of functions performed by M.P/MLA/Panchayat members from both Goods & Services Category.
		Conversion Tax ²	✓	Considered as supply of service under Schedule II (5), Section-7, Gujarat SGST Act, 2017.	S/51 (1) (b) – Tax deduction at source/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

²S/65, Land Revenue code, 1879

		Tax on trade, professions, callings	-	<u>Rates revised for Dealer</u> registered or not registered under Gujarat Vat Act, 2002 or Gujarat GST Act, 2017. -Does not exceed rupees 20 lacs(Nil) -Exceed rupees 20 lacs(2500)	taxable goods & services ,where the total value of such supply > INR 2,50,000/- <u>S/52</u> -Collection of tax at source <u>S/173</u> - List of Repealed Acts namely (i) The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001; (ii) The Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977; and (iii) The Gujarat Entertainments Tax Act, 1977
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12. Expenditure of Panchayats in Gujarat

The average estimation of expenditure (for the period of 2012-13 to 2017-18) in the state of Gujarat at the level of District *Panchayat* were INR 6,532.3 crores, Block *Panchayat* were INR 8,601.1 crores and Village *Panchayat* were INR 1,304.7 crores which are aggregating to INR 16438.2 crores. Whereas, the per capita expenditure was INR 4,444.1.

Above details are given below in the tabular form also:

Table11: Expenditure by Panchayats (Average of 2012-13 to 2017-18)

S.No.	Level of Panchayats	Expenditure (INR)
1	DP	6532.3 Cr.
2	BP	8601.1 Cr.

3	VP	1304.7 Cr.
Total		16438.2 Cr.
Per Capita Expenditure		4444.1

13. Gram Sabha in Gujarat

Gram Sabha is the foundation of the *Panchayati Raj* and village development. People use the forum of the *Gram Sabha* to discuss local governance and development, and make need-based plans for the village.

The *Panchayat* implements development programs under the comprehensive mandate, supervision and monitoring of the *Gram Sabha*. All decisions of the *Panchayat* are taken through the *Gram Sabha* and no decision is official and valid without the consent of the *Gram Sabha*.

According to Section 94 of the Gujarat *Panchayat* Act, 1993:

(1) The first meeting of the *Gram Sabha* in every year shall be held within two months from the commencement of that year. And the village *Panchayat* shall place before such meeting:

- (i) the annual statement of accounts
- (ii) the report on the administration in preceding financial year;
- (iii) the development and other programme related to work proposed to be undertaken for the current financial year;
- (iv) the last audit note and replies (if any) made thereto;
- (v) any other matter which the *Taluka Panchayat* and District *Panchayat* requires to be placed before such meeting.

(2) It shall be open to the *Gram Sabha* to discuss any or all of the matters placed before it under sub-section (1) and the *Panchayat* shall consider suggestions, if any, made by the *Gram Sabha*.

(3) A *Gram Sabha* shall carry out any other functions as may be prescribed.

Further,

- It is made mandatory to arrange *Gram Sabha* after every four months during Calendar Year.
- Government has taken initiatives to change the status of the *Panchayats* by giving them decision making powers by setting up *Gram Sabha*.
- In *Gram Sabha* the people of the village discusses the problems at village level and collectively take decisions to resolve it.
- The dates of the *Gram Sabha* are notified well in advance so people are encouraged to participate in large numbers and can raise their issues.
- Government Officials and Political leadership collectively try to resolve the issues presented in *Gram Sabha* on the spot.
- In pursuance of the previous *Gram Sabhas*, a strict monitoring system shall look after the implementation of works recommended.
- The prescribed quorum of GS in the State is Ten percent of the total number of persons included in the list of the voters of the village of which at least one third should be the women voters or 50 such person or whichever is less shall form the quorum for transaction of business in the meeting.

In addition to the duties and functions specified in the Act, the *Gram Sabha*, shall subject to the directions given by the Government (if any) perform various other functions which includes:

- to discuss and make recommendations to the *Panchayat* and Government or *Taluka* or District *Panchayat* authorities in respect of any of the powers and functions of the *Panchayat* under the Act or any other law for the time being in force;
- to consider and make recommendations for any change in the budget as deemed fit before it is passed by the *Panchayat*;
- to consider, suggest and approve the development works and schemes for the next year from the budget of the *Panchayat* as well as from various other sources such as government department, district rural development agency, *Taluka Panchayats* own funds etc.
- to consider and suggest in respect of difficulties experienced by the people and to inform the public regarding various community and beneficiary oriented schemes;
- any other functions which may promote the well-being of or beneficial to the residents of the village;

- any other function which may be delegated by the Government.

14. Gram Panchayat Development Plan (GPDP)

The Gujarat State *Panchayati Raj* Acts lays emphasis on planning for local economic development and social justice by the *Panchayats*. In Gujarat, 13650 *Gram Panchayats* have formulated GPDP in the State till 31st December 2018.

The year-wise status of number Plans prepared in GPDP program in Gujarat is detailed in the table given below:

Table 12: GPDP Status in Gujarat (2015-20)

Sl. No.	Year(s)	Number of Plans Prepared
1.	2015-16	14029
2.	2016-17	14029
3.	2017-18	14250
4.	2018-19	14268
5.	2019-20	14253

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

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*" was an intensive and structured exercise for planning at *Gram Sabha* through convergence between *Panchayats* and concerned Line Departments of the State. The consolidated status of Peoples Plan Campaign in Gujarat is detailed in the table given below:

Table 13: Consolidated Status of Peoples Plan Campaign as on 07/01/2019 in Gujarat

Important Credentials	Number	Per Cent
<i>Gram Sabha</i> Scheduled	14288	100
<i>Gram Sabha</i> Held	14288	100
GPDP Approved as per Facilitator's Feedback	8902	62.3
GPDP uploaded on PlanPlus	13	0.1
GPDP under process on PlanPlus	1388	9.7
Total GPDP (Uploaded & Under process)	1401	9.8

15. Transparency and Anti-corruption

Accountability of *Panchayats* to its citizen has emerged as an important subject. *Gram Panchayats* have been made responsible and sensible to the problems and resolutions as per provision provided in the Act. For maintaining accountability to its citizen and government officials, social audit of activities by the *Panchayat* is carried out every year. A general meeting of the *Gram Sabha* is called and social audit of accounts related to each scheme/activity carried out by the *Gram Panchayat* in a particular year is disclosed to participants of the *Gram Sabha* meeting. This meeting is also attended by the representative from *Taluka Panchayat* along with *Talati*. Presentation by the *Talati/Sarpanch* is made before the citizens, issues are discussed and queries are invited and resolved by the concern authority in a transparent manner. Similarly *Gram Panchayat* do send their reports to the *Taluka Panchayat* detailing activities carried out by the *Gram Panchayat* with statement of accounts against each schemes every year.

16. Infrastructure of Panchayats

To meet the demand of the people in a short period of time, additional income /revenue/funds are required for *Panchayats* to undertake activities that created infrastructure for provision of public services to the citizens of the *Panchayat*. Hence for providing incentives to good performing *Panchayats*, accountability is the most desired thing and it should be done in a phased manner and at appropriate time during course of devolution process.

Status of availability of infrastructure at all the levels of *Panchayats* in Gujarat is given in the table below:

Table.14 Availability of Infrastructure at all the Levels of Panchayats

Sl. No.	Equipments & Applications	Gram Panchayat	Block Panchayat	District Panchayat
1.	Number of <i>Panchayats</i> which have <i>Panchayat</i> 'Ghar' (Pucca building)	14192	248	33
2.	Number of <i>Panchayats</i> which have Computers,	14292	248	33

	Printers, Scanners & other peripherals			
3.	Number of Panchayats which have Telephone	14292	248	33
4.	Number of Panchayats which have Internet	14292	248	33

17. Training Institutions and Training Activities

Gujarat has five training centres and four departmental centres, which are functioning with the support of village society organisations. Seven such training institutes receive funds from the state budget towards capacity building. A special slot for training of SCs / STs and women is also provided. Interestingly, a positive development has been seen in Gujarat in the form of the Elected Women Representative Network started in five districts and supported by the *Mahila Swaraj Abhiyan (MSA)*, where they have initiated a successful drinking water campaign. This is a body consisting of GP members at the block and *Taluka* levels since 1997.

Agriculture production, Cooperation and Irrigation Committee of the District Panchayat (DP) with the help of the District Development Fund provides training to the *Taluka* and village level technical functionaries on modern methods of agriculture and irrigation.

The Project Implementation Agencies (PIA) provide technical guidance to *Gram Panchayat* for preparation of development plans for the water shed through Participatory Rural Appraisal (PRA) undertaken community organization training of village community, supervise water shed development activities and inspect accounts, encourage adoption of low cost technologies and build upon indigenous technical knowledge, monitor and review the overall project implementation.

Table 15: Number of Trained Elected Representatives, Panchayat Functionaries and other Stakeholders

S. No.	Year(s)	Panchayat Trainees
1	2014-15	-
2	2015-16	1730
3	2016-17	321206
4	2017-18	71078
5	2018-19	14859

18. e-Connectivity & ICT Measures

Gujarat has been computerising Village *Panchayats* under a scheme labelled as *e-Gram* which was initiated in March 2003. From State to District the connectivity is provided through Gujarat State-wide Area Network (GSWAN), while from Block to *Gram Panchayat* the connectivity is well established through Very Small Aperture Terminal (VSAT).

GSWAN connects over 12,000 nodes of more than 3,000 offices in 26 districts and 225 *Talukas*, for video conferencing and data exchange with the State headquarters in a closed user group.

The State Government has taken initiative quite a few years back and *Panchayats* at all three levels have been provided with e-connectivity facility. Since then all *GramPanchayats*, *TalukaPanchayats* and *DistrictPanchayats* have been connected through e-connectivity. *Panchayats* have been performing a number of tasks through e-connectivity such as submission of electricity and water bill through *Panchayat* office. *Panchayats* have been using e-connectivity for delivering services to the public and all other routine work of the *Panchayat* including accounting of funds flow.

Service delivery through e-connectivity include providing information to villagers on *Panchayat* areas, village profile, statements of accounts, birth and death certificate, land related information and e-coupon for Public Distribution System (PDS).

The status of e-Connectivity & ICT at all the three levels of *Panchayats* in Gujarat is given in the tables below:

Table 16: Status of e-Connectivity & ICT at all the Levels of *Panchayats*

Applications	District <i>Panchayats</i>		Intermediate <i>Panchayats</i>		Village <i>Panchayats</i>	
	Total	Adopted	Total	Adopted	Total	Adopted
Local Government Directory (LGD)	33	33	248	248	14292	14292
Area Profiler	33	14	248	80	14292	3415
PRIA Soft	33	3	248	0	14292	10183
ActionSoft	33	6	248	40	14292	2359

National Asset Directory	33	0	248	3	14292	41
Training and Management	33	0	248	0	14292	0

Table: 17 Panchayat Enterprise Suit (PES) in Gujarat

E-connectivity & ICT Measures Taken by Panchayat	Functionality	URL
Gram Soft	Accounting	www.gujaratgram.in
Gujarat Asset Management	Asset Directory	www.gujaratgram.in/gam

Sources for Data and Further Reading

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