

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

Annex I: A Report on Andhra Pradesh

Sponsored by



NITI Aayog

Government of India

Conducted by



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Indian Institute of Public Administration
New Delhi

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List of Abbreviations

14 th FC	14th Finance Commission
ATR	Action Taken Report
BDO	Block Development Officer
CAG	Comptroller & Auditor General
CEO	Chief Executive Officer
CSC	Common Service Centre
DDC	District Development Commissioner
DDO	District Development Officer
DPC	District Planning Committee
DPRO	District <i>Panchayati Raj</i> Officer
DPO	District Program Officer
DRP	District Resource Person
GoI	Government of India
GP	<i>Gram Panchayat</i>
GSDP	Gross State Domestic Product
GST	Goods & Services Tax
ICT	Information & Communication Technology
IWMP	Integrated Watershed Management Programme
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
NeGP	National e-Governance Program
MoPR	Ministry of <i>Panchayati Raj</i>
PBs	Parastatal Bodies
PPC	People's Plan Campaign

PS	<i>Panchayat Samiti</i>
SCs	Scheduled Castes
SEC	State Election Commission
SFC	State Finance Commission
SGST	State Goods & Services Tax
Sq. Kms	Square Kilometers
STs	Scheduled Tribes
ZP	<i>Zilla Parishad</i>

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Measures to Augment the Resources of Panchayats in Andhra Pradesh

Facts File (Basic)

Capital	: Hyderabad
Area	: 162,970 Sq. Kms.
Population	: 52,883,163 (2018)
Rural Population	: 36,829,377 (2018)
GSDP at Current Price (2018-19)	: Rs 10,80,657 crore
Number of Districts	: 13
Number of <i>Zilla Parishads</i>	: 13
Number of <i>Mandal Parishads</i>	: 660
Number of <i>Gram Panchayats</i>	: 12918

1. Basic Details of Panchayats in Andhra Pradesh:

The existence of local self-government in Andhra Pradesh goes back to the period of Vijayanagar Empire. After independence, Andhra Pradesh, was next state to Rajasthan as the pioneering state in implementing three-tier *Panchayati Raj* System. In 1959, Andhra Pradesh *Panchayat Samithis* and *Zilla Parishad* Act were passed. According to this act 235 *Panchayat Samithis* and 20 *Zilla Parishads* were formed. For the first time elections to *Panchayats* were held in the year of 1959. The government of Andhra Pradesh based on framework provided by the constitution 73rd amendment act, brought the State legislation on three tier *Panchayats* in the name of Andhra Pradesh *Panchayati Raj* Act, 1994. In 2017 amendments were brought in the act. The specificity of the amendment was to control the stray animals by the *Gram Panchayat* and delegated legislation on which government was authorized to issue notification or make rules. The three tiered *Panchayats* in Andhra Pradesh are known by the name of *Gram Panchayat* (Village Level), *Mandal Parishad* (Intermediate level) and, *Zilla Parishad* (District level).

In Table 1 we can see that at present in the state of Andhra Pradesh there are 13042 *Gram Panchayats*, 660 *Mandal Parishad* and 13 District *Panchayats*. The state of Andhra Pradesh has given 50% reservation to women, 18.18% to Scheduled Castes (SCs) and 9.15% to Scheduled Tribes (STs) at the three level of *Panchayats*. If we talk about representation of women in Andhra

Pradesh we find that there are at present total 71,996 women are elected at *Gram Panchayat* level, 5699 women at *Mandal Parishad* level, and 330 women at District level. Election to the *Panchayats* in state for the first time conducted in 1995, followed by in the year of 2001, 2006 and last one in 2018-19.

Table 1: Basic Details of *Panchayats*

Sl. No.	Constitutional Provisions	<i>Gram Panchayat</i>	<i>Block Panchayat</i>	<i>District Panchayat</i>
1.	Please write here the name of each level of <i>Panchayat</i> as mentioned in State Act:	<i>Gram Panchayat</i>	<i>Mandal Parishad</i>	<i>Zilla Parishad</i>
2.	Number of <i>Panchayats</i> at each level:	13042	660	13
3.	Number of Elected Representatives for the entire State at each level of <i>Panchayats</i> :	143992	11398	660
4.	Number of Women Representatives for the entire State at each level of <i>Panchayats</i> :	71996	5699	330
5.	Number of SC Representatives for the entire State at each level of <i>Panchayats</i> :	NA	NA	NA
6.	Number of ST Representatives for the entire State at each level of <i>Panchayats</i> :	NA	NA	NA
7.	What is the percentage of reservation for Women?	50%	50%	50%*
8.	What is the percentage of reservation for Scheduled Castes (SCs)?	18.88%	18.88%	18.88%*
9.	What is the percentage of reservation for Scheduled Tribes (STs)?	9.15%	9.15%	9.15%*
10.	Is there any State specific support for SCs/STs? (Yes/No)	--	--	--

2. Constitution and functioning of District Planning Committee (DPC) in Andhra Pradesh:

2.1 Andhra Pradesh District Planning Committees Act, 2005:

The constitution of District Planning Committees (DPCs) took place in the Legislative Assembly of Andhra Pradesh when bill was passed on 7th October 2005 for the purpose of Article 243-ZD of the constitution of India after repealing the ordinance of 2003 and 2005.

The District Planning Committee consists of elected members within the district, both rural and urban. The number of members varies according to population size of the districts. The ratio of members from *Panchayats* is based on the ratio in which the population of the district is divided between rural and urban areas. DPC is the vital body in the functioning of *Panchayats* from two perspectives:

- It reflects the degree of inclusion of marginalized sections in the district planning process;
- It reflects the degree to which the DPC is actually a body independent of state control and interference.

2.2 Composition:

Article 243 ZD of the Constitution of India envisages constitution of District Planning Committee (DPC) at district level in every state to consolidate the plans prepared by the *Panchayats* and municipalities to be integrated into a draft development plan of district as a whole. The legislature of a State may, by law, make provision, with respect to

- a. The composition of the District Planning Committee
- b. The manner in which the seats in such committee shall be filled:

Provided that not less than 4/5th of the total number of members of such Committee shall be elected by, and from amongst, the elected members of the *Panchayats* at the district level and of the Municipalities in the districts in proportion to the ratio between the population of the rural areas and of the urban areas in the districts;

- c. The functions relating to district planning which may be assigned to such Committee;
- d. The manner in which the Chairperson of such committee shall be chosen.

According to Andhra Pradesh District Planning Committees Act, 2005 the DPC shall consists of 30 members in each district including the chairperson of *Zilla Parishad* who will be the ex-officio chairperson of the committee, elected members from among the elected members of the *Zilla Parishad* territorial constituencies and the municipalities, four members to be nominated by the government, of whom one member shall be from the minorities and three nominated as experts. The district collector shall be the member secretary. MPs, MLAs and MLC's representing the district, the chairman of the municipality and the mayor of the municipal corporation in the district shall be permanent special invitees to the meetings of the committee. The DPC will exercise the same review and monitoring functions at the district level which were exercised by the District Development Review Committee earlier. The status of existing institutional and human capacities of DPC in Andhra Pradesh can be seen in Table 2.

Table 2: Status of Existing Institutional and Human Capacities of DPC in Andhra Pradesh

Number of members in DPC	Assistance from Institutions / organizations / experts	Chairperson
4/5th of the total number of members of the committee shall be elected members.	1. Consult such institutions and organizations as the State Government may by order specify. 2. The committee may constitute such sub-committees consisting of members of the committee and the permanent special invitee to discharge one or more of the function entrusted to it.	<ul style="list-style-type: none"> • Chairperson of <i>Zilla Parishad</i> • District Collector (Member Secretary)

2.3 Functions:

The states have modeled their own legislative provisions for DPCs based on Article 243 ZD, of the Indian Constitution, the role and functions of DPCs in the State Acts are similar. The DPC is envisaged to play a nodal role in the district planning process by consolidating rural and urban plans prepared by the villages and towns in the district and then preparing a draft development plan for the district on the basis of the plans so received from within the district. DPC is thus crucial to the function of 'planning for economic and social justice', which is now a mandated local function, in that it provides the vital link between rural and urban plans as well as sectoral plans. In Table 3, we can see the functions assigned to DPC according to Andhra Pradesh District Planning Committees Act, 2005.

Table 3: Functions of DPC as given in State Acts and Assistance for the same

Sl. No.	State	DPC Functions as listed in State Act	Assistance from Institutions / organizations / experts
1.	Andhra Pradesh 40 of 2005, Dated 17-11-2005	<p>1. Consolidate the Plans prepared by <i>Gram Panchayat, Panchayat Samiti, Zilla Parishad</i> and Municipalities in the district</p> <p>2. Review from time to time the implementation of the development plan and monitor the achievements at the district level against the targets set under development or performance indicators.</p> <p>3. Formulate draft five year plans of the district their socio economic, temporal and spatial dimensions.</p> <p>4. Make necessary recommendations to the Government concerning the development of the district.</p>	<p>1. Consult such institutions and organizations as the State Government may by order specify.</p> <p>2. The committee may constitute such sub-committees consisting of members of the committee and the permanent special invitee to discharge one or more of the function entrusted to it.</p>

3. Role of Panchayats in Parallel Bodies:

In order to implement the rural development activities effectively and efficiently, there are provisions of parallel bodies at all the three tiers of *Panchayats* in Andhra Pradesh. The *Panchayat Act* of the Andhra Pradesh 1994, envisages the functioning of the *Zilla Parishad*, *Mandal Parishad* and *Gram Panchayats*. The Parallel bodies common to all levels of *Panchayats* can be expressed through Table 4.

Table 4: Role of Panchayats in Parallel Bodies

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

	in Board of the parallel body							
6.	Parallel Body remains separate, but under the control of the <i>Panchayat</i> .	No	No	No	No	No	No	--
7.	Parallel Body remains separate and not under the control of the <i>Panchayat Institution</i>	Yes	Yes	Yes	Yes	Yes	Yes	--
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.	NA						

4. Autonomy to Panchayats:

It is under Article 243G, State legislatures may endow *Panchayats* with powers and authority to enable them to function as institutions of self-government and plan and implement schemes for economic development and social justice including on matters listed in the Eleventh Schedule. In the state of Andhra Pradesh, Representatives, *Panchayat* Bodies, and Resolution of District *Panchayat*, and Block *Panchayat* are suspended/dismissed/dissolved by state government whereas at the *Gram Panchayat* level District collector suspend the representatives of *Panchayats*. There is a provision of charge sheet by the state government at

all the level of *Panchayats* in Andhra Pradesh. Autonomy to *Panchayats* in Andhra Pradesh can be traced through the below mentioned Table 5

Table 5: Autonomy to *Panchayats* in Andhra Pradesh

Category	Level of <i>Panchayats</i>	Suspend representatives/ <i>Panchayats</i>	Resend for reconsideration of resolutions	Dismiss/Supersede/ Dissolve/Quash
Representatives of	District <i>Panchayat</i>	State govt	*****	State Government (Sect 250)
	Block <i>Panchayat</i>	State govt	*****	State Government (Sect 250)
	Gram <i>Panchayat</i>	District collector	*****	District Collector (249)
<i>Panchayat</i> Bodies of	District <i>Panchayat</i>	State govt	*****	State Government (Sect 250)
	Block <i>Panchayat</i>	State govt	*****	State Government (Sect 250)
	Gram <i>Panchayat</i>	District collector	*****	State Government (Sect 250)
Resolutions of	District <i>Panchayat</i>	State govt		State Government (Sect 246)

	Block Panchayat	State govt		State Government (Sect 246)
	Gram Panchayat	District collector		State Government (Sect 246)
Is there any provision of charge sheet by State Government? (Yes/No)	Gram Panchayat		Block Panchayat	District Panchayat
	Yes	Yes		Yes

5. Functions Assigned and Actual Involvement of Panchayats:

The Andhra Pradesh Panchayati Raj Act, 1994 devolves a number of functions to the Gram Panchayats, Mandla Parishad and Zilla Parishad. In Table 6, we can see that the maintenance of roads, culverts, bridges, ferries, waterways, land use and building regulation etc., have been assigned to Panchayats. The State Government is also in the process of devolving more functions to the Panchayats.

Table 6: 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	Yes	Yes	Yes
3.	Culverts	Yes	Yes	Yes	Yes
4.	Bridges	Yes	Yes	Yes	Yes
5.	Ferries	Yes	Yes	Yes	Yes

6.	Waterways	Yes	Yes	Yes	Yes
7.	Other means of Communication	Yes	No	No	No
8.	Building Control		No	No	No
9.	Land Use and Building Regulation	Yes	Yes	No	No
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	No	No
14.	Primary Health Centre/Community Health Centre	Yes	No	No	No
15.	Sanitation & Solid Waste Management	Yes	Yes	No	No
16.	Cremation & Burial	Yes	Yes	No	No
17.	Public Safety (Noxious Vegetation, Pests & Vermin's)	Yes	Yes	No	No
Welfare Functions					
18.	Poverty Alleviation Programmes	Yes	Yes	No	No
19.	Family Welfare	Yes	No	No	No
20.	Women & Child Development	Yes	No	No	No
21.	Social Welfare, Welfare of Handicapped & mentally retarded	Yes	No	No	No
22.	Welfare of the weaker sections, and in particular, of the Scheduled Castes & the Scheduled Tribes	Yes	No	No	No
23.	Public Distribution System	Yes	No	No	No
24.	Vital Statistics Including Registration of Births & Deaths	Yes	Yes	No	No
25.	Elementary Education	Yes	No	No	No

26.	Adult & Non-Formal Education	Yes	No	No	No
27.	Secondary Education	Yes	No	No	No
28.	Technical Training & Vocational Education	Yes	No	No	No
29.	Libraries	Yes	Yes	No	No
30.	Promotion of Cultural , Educational and Aesthetic Aspects	Yes	No	No	No
31.	Slum Improvement & Up gradation	Yes	No	No	No
32.	Fire Services	Yes	No	No	No
33.	Rural Housing	Yes	No		
34.	Non-conventional Energy	Yes		No	No
Agriculture and Allied Functions					
35.	Watershed Development		No	No	No
36.	Water supply for Agriculture Purpose, Minor Irrigation, Water Management	Yes	No	No	No
37.	Agriculture & Agricultural Extension	Yes	No	No	No
38.	Land Improvement	Yes	No	No	No
39.	Implementation of Land Reforms	Yes	--	--	--
40.	Land Consolidation	Yes	No	No	No
41.	Soil Conservation	Yes	No	No	No
42.	Animal Husbandry	Yes	No	No	No
43.	Dairying	Yes	No	No	No
44.	Poultry	Yes	--	--	--
45.	Fisheries	Yes	No	No	No
46.	Social Forestry	Yes	No	No	No
47.	Farm Forestry	Yes	No	No	No
48.	Minor Forest Produce	Yes	No	No	No
49.	Market & Fairs	Yes	Yes	No	No

50.	Regulation of Slaughterhouses	Yes	Yes	No	No
51.	Prevention of Cruelty to Animals	Yes	Yes	No	No
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		No	No	No

6. Involvement of Panchayats in Important Schemes:

The direct involvement of *Panchayats* at rural level makes it very important body through which various schemes of the government can be directly implemented. A brief representation of schemes and involvement of different tiers of *Panchayats* in Andhra Pradesh is as follows:-

Table 7: Involvement of Panchayats in Important Schemes & Scheme Based Performance Measures

Sl. No	Important Union Government Schemes	Levels of <i>Panchayats</i> Actually undertaking in each scheme		
		<i>Gram Panchayats</i>	<i>Block Panchayats</i>	<i>District Panchayats</i>
A.	Centrally Sponsored Schemes			
1.	National Social Assistance Program (NSAP)	Yes	--	--
2.	Mahatma Gandhi National Rural Employment Guarantee Programme (MNREGP)	Yes	Yes	Yes
3.	Pradhan Mantri Krishi Sinchai Yojana(PMKSJ)	Yes	Yes	Yes
4.	Pradhan Mantri Awas Yojana-Gramin (PMAY-G)	--	--	Yes
5.	National Rural Health Mission (NRHM)	Yes	--	--

6.	Swachh Bharat Mission-Gramin (SBM-G)	Yes	Yes	Yes [#]
7.	National Programme of Mid-Day Meal in Schools	--	--	--
8.	Integrated Child Development Services(ICDS)	Yes	Yes	Yes
B. Central Sector Schemes				
1.	National e-Governance Programme(NeGP)	Yes	Yes	Yes
C. State Government Schemes				
1.	Pension Schemes	Yes	--	--@
2.	Health and Sanitation	Yes	--	--@
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?	0	5	36
Mission Antyodaya		2016-17		2017-18
2	Number of <i>Panchayats</i> covered under Mission Antyodaya in the following financial years?	--		2584
3	Number of Antyodaya <i>Panchayats</i> marked on MGNREGA soft portal in the following financial years?	--		2395

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

Article 280(3) (bb) of the Constitution inserted vide the 73rd Constitutional Amendment Act States that “the measures needed to augment the Consolidated Fund of a State to supplement the resources of the *Panchayats* in the State on the basis of the recommendations made by the Finance Commission of the State”. Accordingly, Union Finance Commissions are required to make recommendations to augment the Consolidated Fund of a State to supplement the resources of the *Panchayats* in the State on the basis of the recommendations made by the Finance Commission of the State.

The status of actual allocation and release of grants to the *Panchayats* in Andhra Pradesh under 14th Finance Commission is evident in Table 8 and Table 9.

- In the financial year 2015-16, total grant given to *Panchayats* in Andhra Pradesh was Rs. 934.34 cr. In 2016-17, the amount transferred to *Panchayats* was Rs.1463.45 cr.
- In the financial year 2017-18, total grant given to *Panchayats* in Andhra Pradesh was Rs. 1686.85 cr. In 2018-19, the amount transferred to *Panchayats* was Rs. 1947.32 cr.
- In the financial year 2019-20, total grants given to *Panchayats* in Andhra Pradesh is Rs. 2622.13 cr.

Table 8: Year-wise allocation of Grants under 14th FC (2016-17 to 2019-20) to *Panchayats* of Andhra Pradesh (Rs. in crore)

Financial Year(s)	Basic Grant	Performance Grant	Total Grant
2015-16	934.34	000.00	934.34
2016-17	1293.75	169.70	1463.45
2017-18	1494.81	192.04	1686.85
2018-19	1729.23	218.09	1947.32
2019-20	2336.56	285.57	2622.13
2015-20 (Entire Award Period)	7788.68	865.41	8654.09
% Share of Andhra Pradesh (Among all States)	4.32	4.32	4.32

Table 9: Basic Grants awarded to *Panchayats* in Andhra Pradesh
(Rs. in crore)

Installments of FFC Grants	14 th FC Grants Released by Govt. of India		Released by State	
	Amount (Rs. in crore)	Received by State on <u>DD/MM/YYYY</u>	Amount (Rs. in crore)	Released to <i>Panchayats</i> on <u>DD/MM/YYYY</u>
1 st for the year 2015-16	467.17	30/06/2015	467.17	04/07/2015
2 nd for the year 2015-16	461.23	08/02/2016	461.24	12/02/2016
1 st for the year 2016-17	624.77	18/07/2016	624.77	21/07/2016
2 nd for the year 2016-17	642.67	09/02/2017	642.67	16/02/2017
1 st for the year 2017-18	737.72	12/09/2017	737.72	18/09/2017
2 nd for the year 2017-18	737.72 (Released)	-	-	-
1 st for the year 2018-19	429.49 (Released)	-	-	-
2 nd for the year 2018-19	429.49 (Released)	-	-	-

8. State Finance Commission (SFC):

State Finance Commission is the constitutional body created under 73rd constitutional amendment act. They are required to recommend the principles to be applied in determining the allocation of funds to *Panchayats* and the range of taxes and non-taxes to be devolved to them. The Constitution provides for setting up of SFCs at regular intervals by the state governments.

The Constitution provides for the appointment of SFCs within one year from the commencement of the Constitution Amendment Act 1992, and, thereafter, at the expiry of every fifth year.

The first State Finance Commission (SFC) in Andhra Pradesh was constituted in 1995, which recommended that 39.24 percent of the States revenue (both tax and non-tax) should be devolved to Local Bodies at the ratio of 70% to PRIs and 30% to ULBs, respectively. This report recommended that provisions related to percentage of devolution may be incorporated in the Andhra Pradesh *Panchayati Raj Act*.

The second State Finance Commission was set up in 1998. It recommended a total additional devolution of Rs.1793.94 crore, which amounted to 10.39 percent of the total tax and non-tax revenues of the State, including the share of central taxes. Out of this amount was 6.76 percent was recommended to go to Rural Bodies. Regarding the vertical sharing formula between the three levels of *Panchayats*, the second SFC recommended that *Gram Panchayats* be given 50 percent, *Mandal Parishads* 30 percent and *Zilla Parishads* 20 percent. The second SFC of Andhra Pradesh also recommended that the revenue foregone by the *Panchayati Raj* Institutions due to abolition of land cess should be given to them as compensation and distributed on population basis. It recommended distribution for transfer of Rs.200 crores to PRIs on account of different State revenues.

The third State Finance Commission (SFC) was set up in 2004. The third SFC recommended a 6.7 % of the total tax and non-tax revenue to be devolved to the *Panchayats* and Municipalities, out of this the share to the *Panchayats* was determined at 72.25 %.

The functions of the SFC, among other things, are to suggest the ways, means and the resources to augment the financial position of different level of *Panchayats* namely *Gram Panchayats*, *Mandal Parishads*, and *Zilla Parishads* in the State.

Table 10: State Finance Commission

SFC Chronology (Award Period)	MM/YYYY of Formation	MM/YYYY Report Submission	MM/YYYY ATR laid before State Legislature	Devolution Recommended for <i>Panchayats</i> by SFC
I st SFC (1994- to 1997)	06/1994	05/1997	11/1997	It recommended 39.24 % of the total tax and non-tax revenue of the state to be devolved to the <i>Panchayats</i> and Municipalities, and the share <i>Panchayats</i> was determined at 70 %.

2 nd SFC (1998 to 2002)	11/1998	02/2002	07/2005	2 nd SFC recommended 10.39 % of the total tax and non-tax revenue including central taxes to be devolved to the <i>Panchayats</i> and Municipalities, and out of this the share of <i>Panchayats</i> was determined at 6.76 %.
3 rd SFC (2004 to 2009)	12/2004	01/2009	01/2014	It recommended 6.7 % of the total tax and non-tax revenue to be devolved to the <i>Panchayats</i> and Municipalities, the share of <i>Panchayats</i> was determined at 72.25 %
4 th SFC (2015- Pending)	01/2015	To be Submitted	N/A	N/A
5 th SFC	N/A	N/A	N/A	N/A

9. Money Transferred on account of 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 viz., 4th SFC constituted in 2015 under the chairmanship of M.L. Kantha Rao.

Broadly, we could classify the following grants recommended by SFCs of Andhra Pradesh (*please See Table 11*).

Table 11: Types of Grants Recommended by SFC's of Andhra Pradesh

<p>First Generation SFC</p>	<p>Types of Grants</p> <p>Special Purpose</p> <ul style="list-style-type: none"> ▪ Water supply schemes in municipal areas ▪ A special grant to newly formed GPs for purchasing of furniture, forms and registers. ▪ Newly formed Gram Panchayat converted into Municipality. <p>Maintenance</p> <ul style="list-style-type: none"> ▪ Maintenance of rural roads ▪ Maintenance of minor irrigation sources ▪ Maintenance of family planning staff quarters. ▪ Maintenance of school buildings. <p>Block Grant</p> <ul style="list-style-type: none"> ▪ To each Municipal Corporation. (Hyderabad, Vishakhapatnam and Vijayawada) ▪ To each of the remaining Municipal Corporations as block grants to be utilized for felt needs. <p>Increment in Per capita grant</p>
<p>Second Generation SFC</p>	<p>Special Purpose</p> <ul style="list-style-type: none"> ▪ To meet the demand of the salaries bill of teaching employees. ▪ To provide drinking water in schools. ▪ For construction of Panchayat building <p>Incentive</p> <ul style="list-style-type: none"> ▪ To establish Solid Waste Management Plants
<p>Third Generation SFC</p>	<p>Per Capita Special</p> <ul style="list-style-type: none"> ▪ For construction of GP office building ▪ For providing basic civic amenities ▪ For the Rural Water Supply Schemes ▪ For Rural Sanitation. ▪ For the construction of Rural Roads and released to <i>Panchayats</i> ▪ For providing drinking water facilities in the schools for the <i>Panchayats</i> ▪ For maintenance of Mandal Office Buildings. ▪ For maintenance of Municipal Buildings.

10. Empowerment of Taxation Handles of Panchayats:

The major sources of the revenue of the *Panchayats* constituted as advertisement tax, entertainment tax fees on entry of motor-vehicle into local areas, etc. Table 12 explain the number of revenue handles assigned to *Panchayats* in Andhra Pradesh.

Table 12: Empowerment of Taxation Handles of Panchayats

Revenue Handles assigned to Panchayats	Tax Revenue Receipts					Non- Tax Revenue Receipts				
	Taxes	Levied / Collected	Appropriated	Deposited	Provisions	Non-Taxes	Levied Collected	Appropriated	Deposited	Provisions
Andhra Pradesh (Gram Panchayat-V, Mandal Parishad-I, Zilla Parishad-D) • Andhra Pradesh Panchayat Act, 1994	House tax	V,I	V,I,D	GF	S/60, S/61, S/74	Surcharge on seigniorage Fee	V	V	GF	S/60, S/74
	Kolagaram, or Katarusum	V	V	GF	S/60, S/74	Fees for the occupation of building (chavadies and sarais)	V	V	GF	S/60(3)(v)
	Vehicle tax (optional)	V,D	D	SF	S/70	Fees for use of porambokes or communal lands	V	V	GF	S/60, S/74
	Tax on agricultural land	V			S/60,	Income from Mandal Parishad market	VI	V,I	IF	S/112, S/74
	Duty on Transfer of Property (Indian Stamp)	V,I,D	V,I,D	GF, IF, DF	S/60, S/69	Fees for the temporary occupation of village	V	V	GF	S/74

Act, 1899)						sites, roads and other similar public				
Ferry Tax	V, ID	V, I, D	-	S/57		Income from endowments and trusts	V	V	GF	S/74
Tolls and taxes (Public Health)	V			Sections 117 and 118 (Andhra Area) Public Health Act, 1939 (Act III of 1939)		Payments from Market Committee	I	V, I	GF	S/11, Andhra Pradesh (Andhra Area) Commercial Crops Markets Act, 1933
Entertainment tax	V	V	GF	S/13, Andhra Pradesh Entertainment Tax Act, 1939.		Income from fisheries	V	V	GF	S/74
Education Tax (Local Authority- I+D, under A.P Education Act, 1971)	V	V, I, D	SF (Local authority compensated for expense incurred)	S/37, Andhra Pradesh education act, 1971		Water Rate	S, I, D	-	ST	Andhra Pradesh Water Tax Act, 1988

	Land Cess	V,I,D	V,I,D	DF	S/78, S/92 Andhra Pradesh District Boards Act, 1920	Inam Assessment	S,V (Quit rent, Jodi, kattubadi)	-	GF, ST	Andhra Pradesh(Andhra Area) Inams Assessment Act, 1995
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11. GST Implications on Panchayats in Andhra Pradesh:

The Government of Andhra Pradesh has passed the Goods and Services Tax Act, 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 Andhra 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 13 below.

Table 13: Major Alterations in Tax-handles of Panchayats of Andhra Pradesh post-GST

Selected Sample States	Important/major changes in tax handles of Panchayats in State			(As per the State GST Act)
	Pre-GST	Post- GST(Status)		
	Taxes	Subsumed	Status	
Andhra Pradesh Andhra Pradesh Panchayat Act, 1994 [A.P PA, 1994] Andhra Pradesh Entertainments Tax Act, 1939;	Advertisement tax [S/63-S/68, A.P PA,1994]	✓	Omitted Section 63-Tax on Advertisement of the Andhra Pradesh Panchayat Raj Act,1994	<u>S/173(iii)</u> - Omissions Section 63-Tax on Advertisement of the Andhra Pradesh Panchayat Raj Act,1994 -Repeals i) Andhra Pradesh Value Added Tax Act, 2005, except in respect of goods included in the Entry 54 of the State List of the Seventh Schedule to the Constitution of India; (ii) the Andhra Pradesh Entertainments Tax Act, 1939; (iii) the Andhra Pradesh Tax on Entry of Motor Vehicles into Local Areas Act, 1996;
	Entertainment Tax [S74(vi)]	✓	Repealed Andhra Pradesh Entertainments Tax Act, 1939	

	House Tax <i>Certain provisions regarding construction or reconstruction</i>	-	Considered as supply of service under Schedule II (5), Section-7, Andhra Pradesh SGST Act, 2017.	(iv) the Andhra Pradesh Tax on Entry of Goods into Local Areas Act, 2001; (v) the Andhra Pradesh Tax on Luxuries Act, 1987; (vi) the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulations, 1358 Fasli (Adaptation and Amendment) Act, 2015; (vii) the Andhra Pradesh Rural Development Act, 1996
	Tax on trade, professions, callings	-	Rates revised for Dealer registered or not registered under Andhra Pradesh Vat Act, Andhra Pradesh or Gujarat GST Act, 2017. -Does not exceed rupees 20 lacs(Nil) -Exceed rupees 20 lacs(2500)	Schedule III S/3 (a) Exemption of functions performed by M.P/MLA/ <i>Panchayat</i> members from both Goods & Services Categes
	Fee on entry of motor-vehicle into local areas	✓	Repealed the Andhra Pradesh Tax on Entry of Motor Vehicles into Local Areas Act, 1996;	

12. Expenditure of Panchayats in Andhra Pradesh:

The dynamics of expenditure is presented in the state of Andhra Pradesh. Table 14 reveals average expenditure amount of *Panchayats* from 2012-13 to 2017-18. Among the three tiers of *Panchayats* in Andhra Pradesh, *Mandal Parishad* has spent highest amount which is Rs. 5210.7 crore. followed by Rs. 465.4 crore by village and Rs. 300.8 crore by block *Panchayats* respectively. The total amount spent by all the three tiers of *Panchayats* in the state was Rs. 5976.9 crore. The per-capita expenditure in Andhra Pradesh stands at Rs. 1622.9.

Table 14: Expenditure of Panchayats in Andhra Pradesh

Expenditure of Panchayats (Average of 2012-13 to 2017-18) (Rs. in crore)				Per-capita Expenditure (Rs. in thousand)
Zilla Parishad	Mandal Parishad	Village Panchayat	Total	1622.9
300.8	5210.7	465.4	5976.9	

13. Gram Sabha in Andhra Pradesh:

“The Andhra Pradesh Panchayat Act, 1994 has made provision for establishment of *Gram Sabha*. The act says the following points about the *Gram Sabha*:

(1) There shall come into existence a *Gram Sabha* for every village on the date of publication of notification under section 3.

(2) A *Gram Sabha* shall consist of all persons whose names are included in the electoral roll for the *Gram Panchayat* referred to in section 4 and such persons shall be deemed to be the members of the *Gram Sabha*.

(3) The *Gram Sabha* shall meet at least twice in every year on such date and at such place and time as may be prescribed to consider the following matters which shall be placed before it by the *Gram Panchayat*, namely:—

- ✓ Annual statement of accounts and audit report;
- ✓ Report on the administration of the preceding year;
- ✓ Programme of works for the year or any new programme not covered by the budget or the annual programme;
- ✓ Proposals for fresh taxation or for enhancement of existing taxes;
- ✓ Selection of schemes, beneficiaries and locations; and
- ✓ Such other matter as may be prescribed.

The *Gram Panchayat* shall give due consideration to the suggestions, if any, of the *Gram Sabha*.

(4) The *Gram Sabha* shall observe such rules of procedure at its meetings as may be prescribed.

(5) Every meeting of the *Gram Sabha* within 10 days from the date prescribed under sub-section 3 shall be convened and presided over by the *Sarpanch* or in his absence by the *Upa-Sarpanch* of the *Gram Panchayat*?

14. Gram Panchayat Development Plan (GPDP):

Ministry of *Panchayati Raj* has supported States to develop State specific guidelines for *Gram Panchayat Development Plans (GPDP)* which converge all the resources over which the *Panchayats* have command including 14th FC funds, MGNREGS funds, *Swachh Bharat* funds, etc. The GPDP are also an opportunity for the community to be engaged in setting *Panchayat* level agenda and finding local solutions to development issues. Status of GPDP in State of Andhra Pradesh can be presented through following Table 15.

Table 15: GPDP Status in Andhra Pradesh (2015-2020)

Financial Year	No of Plans Prepared
2015-16	12920
2016-17	12920
2017-18	12920
2018-19	12893
2019-20	12905
Total GPDP (2015-20)	64,558

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

The preparation of *Gram Panchayat Development Plan (GPDP)* for economic development and social justice utilizing the resources is assigned to *Gram Panchayats*. The GPDP planning process has to be comprehensive and based on participatory process which 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*" was an intensive and structured exercise for planning at *Gram Sabha* through convergence between *Panchayati Raj* Institutions (PRIs) and concerned Line Departments of the State. The Consolidated Status of Peoples Plan Campaign in Andhra Pradesh can be seen in Table 16.

Table 16: Consolidated Status of Peoples Plan Campaign as on 07/01/2019 in Andhra Pradesh

Important Credentials	Number	Per Cent
<i>Gram Sabha</i> Scheduled	12593	97.5
<i>Gram Sabha</i> Held	12587	97.4
GPDP Approved as per Facilitator's Feedback	5124	39.7
GPDP uploaded on PlanPlus	794	6.1
GPDP under process on PlanPlus	1056	8.2
Total GPDP (Uploaded & Under process)	1850	14.3

15. Transparency and Anti-corruption:

In any form accountability is an important issue for viability of institutions to work efficiently. What is important to note that accountability of *Panchayats* to its citizen has emerged as an important subject. For maintaining accountability to its citizen and higher government social audit of the *Panchayat* has become one of the important measures. The *Panchayats* in Andhra Pradesh has adopted the Right to Information Act at all the levels of *Panchayats*. Apart from this state of Andhra Pradesh at the level of *Panchayat* has adopted citizen charter. The *Lokayukta* takes the complaint related with any issues of *Panchayats*. Table 17 gives clear picture of measures taken by the state of Andhra Pradesh at *Panchayats* level.

Table 17: Transparency and Anti-corruption

Sl. No.	Questions	Gram Panchayat	Block Panchayat	District Panchayat
1	Whether the following <i>Panchayats</i> provide information to the public under RTI Act? (Yes/No)	Yes	Yes	Yes
2	Who is the Information Officer under RTI Act at each <i>Panchayat</i> ? (mention their designations)	Extension Officer (PR& RD)	Superintendent O/o. MPDO	Deputy CEO, O/o. ZPP
3	Who is the 1st Appellate Authority under RTI Act? (mention their designations)	<i>Mandala parishad</i> development officer	<i>Mandala parishad</i> development officer	Chief Executive Officer, O/o. ZPP
4	Who is the 2 nd Appellate Authority under RTI Act? (mention their designations)	A.P information commissioner	A.P information commissioner	A.P information commissioner
5	Has the State made any policy for disclosure of information by the <i>Panchayat</i> to the public? (Yes/No)	Yes		
	If yes, what are the modes used for disclosure of information?			
	a) Display on Notice Boards	Yes		
	b) Website	Yes		
6	c) Others (Specify)			
	Does the State have the provision of Citizens' Charter at each level of <i>Panchayats</i> ? (Yes/No)	Yes		
	If yes, does the charter have the following? Please tick			
	a) List of services	Yes		
	b) Procedure for obtaining the service	Yes		
	c) Time required for providing service	Yes		
7	d) Grievance redress Mechanism(GRM)	Yes		
	e) Others (Specify)			
	Which institution undertakes the complaints of <i>Panchayat</i> ? Please tick			
	a) Ombudsman			
9	b) <i>Lokayukta</i>	Yes		
	c) Govt. Agency	Yes		
	d) Others (Specify)			
9	Number of cases reported for action by the above institutions in the last fiscal year. (Give numbers)			

10	Number of complaints received against the following. (Please give numbers)	Elected Representatives	Panchayat Officials	Others (Specify)
Please describe recent initiatives undertaken since 1 st April 2017 with respect to transparency improvement in <i>Panchayats</i> :				

16. Infrastructure of Panchayats:

Infrastructure of *Panchayats* in Andhra Pradesh at district and block level is at its place. At the *Gram Panchayat* level there is still some ground to be made. If we look at the Table 18 and table 19 we will find what kind of infrastructure is available at *Panchayat* level in Andhra Pradesh.

Table 18: Infrastructure of Panchayats

Sl. No.	Equipment's & Applications	Gram Panchayat	Block Panchayat	District Panchayat
1.	Number of <i>Panchayats</i> and 'Pucca Ghar'	13042	660	13
2.	Number of <i>Panchayats</i> have Computers, Printers, Scanners & other peripherals?	NA	660	13
3.	Number of <i>Panchayats</i> have Telephone?	NA	660	13
4.	Number of <i>Panchayats</i> have Internet?	NA	660	13

Table 19: Number of Trained Elected Representatives, Panchayat Functionaries and other Stake holders in AP

Year	Numbers
2014-15	43684
2015-16	195566
2016-17	174240
2017-18	1083659
2018-19	405500

Total Trainees	1902649
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17. Training Institutions and Training Activities:

The State of Andhra Pradesh has its own capacity building framework to train the elected representatives and *Panchayat* functionaries. It has established AMR-APARD (State SIRD) for training of elected representatives and *Panchayat* officials. In Table 20 we can see the training institutions and training activities in the state of Andhra Pradesh.

Table 20: Training Institutions and Training Activities

Does the State have its own capacity building framework to train the elected representatives and <i>Panchayat</i> officials? (Yes/No)	Yes*
<p>If yes, please specify: Through AMR-APARD (State SIRD), trainings are being conducted to the elected representatives and officials*</p> <ul style="list-style-type: none"> • Trainings on PES Application: 93% of the total planned numbers of participants have been trained since July 2012#. • Basic Computer Course (BCC) Training through NIELIT: 1918 ERs during the phase 1 and 869 ERs and PFs during phase 2 of the BCC training were trained# 	

Ministry of *Panchayati Raj* has implemented Rajiv Gandhi *Panchayat Sashaktikaran Abhiyan* (RGPSA) scheme since 2012-13 with the aim of strengthening *Panchayati Raj* Institutions for achieving Sustainable Development Goals (SDGs). The RGPSA also addressed the major constraints of inadequate devolution of powers, lack of manpower, inadequate infrastructure and limited capacity in the effective functioning of *Panchayats* by providing manpower, infrastructure, trainings and promotion of devolution of power to *Panchayats*. The details of funds transferred by the Union Government for enhancing capacity building measures at *Panchayats* in Andhra Pradesh can be seen below:

Table 21: Funds Released for Training in Panchayats of AP**(Rs. in crore)**

Financial Year (s)	Funds Released (Via RGPSA/CB-PSA/RGSA)
2014-15	24.19
2015-16	12.50
2016-17	91.61
2017-18	81.35
2018-19	67.69
Total	277.34

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

Table 22: Number of Trainees (Elected Representatives & Functionaries of Panchayats)

Year	Numbers
2014-15	43684
2015-16	195566
2016-17	174240
2017-18	1083659
2018-19	405500
Total Trainees	1902649

18. E-Connectivity & ICT Measures:

National e- Governance Plan (NeGP) was introduced in 2006 with the objective of transforming the governance landscape by ensuring participation of citizens in policy making and providing easy access to information to the citizens. The purpose with which NeGP was launched includes accessibility of government services to the common man in his locality, it may be through common service delivery outlets which ensure efficiency, transparency and reliability of such services at

affordable costs to realize the basic needs of the common man. The e- Governance project aims to transform the *Panchayats* into symbols of modernity, transparency and efficiency making it one of a kind nationwide IT initiative introduced by the Ministry of *Panchayati Raj* (MoPR) that endeavors to ensure people's participation in programme decision making, implementation and delivery. We can see in Table 23 and 24 the number of E-Connectivity & ICT Measures taken at the *Panchayat* level in Andhra Pradesh.

Table 23: E-Connectivity & ICT Measures Taken by *Panchayats* in Andhra Pradesh

Applications	District <i>Panchayats</i>		Intermediate <i>Panchayats</i>		Village <i>Panchayats</i>	
	Total	Adopted	Total	Adopted	Total	Adopted
Local Government Directory (LGD)	13	13	660	660	12918	12918
Area Profiler	13	13	660	659	12918	5154
PRIA Soft	13	3	660	138	12918	12918
ActionSoft	13	0	660	5	12918	36
National Asset Directory	13	7	660	188	12918	7853
Social Audit and Meeting Management	13	0	660	1	12918	3
Training and Management	13	1	660	0	12918	0

Table 24: *Panchayat* Enterprise Suit (PES) in Andhra Pradesh

E-connectivity & ICT Measures Taken by <i>Panchayat</i>	Functionality	URL
Mee Seva	Service Delivery	http://www.meeseva.gov.in

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