

Preparation of a Viable Financial Model for Generation of Own Sources of Revenue (OSR)

Prepared by
National Institute of
Public Finance and Policy
New Delhi

Submitted to
Ministry of Panchayati Raj (MoPR),
Government of India



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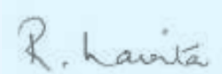
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PREFACE

The Study Titled "**Preparation of a Viable Financial Model for Generation of Own Sources of Revenue (OSR)**" has been carried out by the National Institute of Public Finance and Policy, New Delhi (NIPFP), with support from the Ministry of Panchayati Raj.

The study led by Dr. H. K. Amarnath and Dr. Aakanksha Shrawan analysed the state Panchayati Raj acts and undertook an exercise of activity mapping to suggest different measures for enhancing own source of revenue of rural local bodies in eight states. The team carried out exhaustive research on the status of revenues of rural local bodies by undertaking field visits to the selected states. The empirical analysis and investigations have enabled the authors to make number of recommendations which I am confident will be extremely useful to the state governments and the Ministry of Panchayati Raj to improve own source of revenue of rural local bodies.

The views expressed in this report are that of the authors and the members of the governing body of the institute are in no way responsible for them.



(Kavita Rao)

Director

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The Report titled "Preparation of a Viable Financial Model for Generation of Own Sources of Revenue (OSR)" has been carried out by the National Institute of Public Finance and Policy, New Delhi (NIPFP), with support from the Ministry of Panchayati Raj. The team would like to thank Shri. Vivek Bharadwaj, Secretary, Shri. Sushil Kumar Lohani, Additional Secretary, Shri. Alok Prem Nagar, Joint Secretary, Dr. Bijaya Behera, Economic Advisor and Ms. Mamta Verma, Joint Secretary, MOPR for excellent guidance that enriched our research and put before us the insightful critical examination of the intricacies of generating own source revenue.

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The team would like to place on record our appreciation of the support given by Mr. Rohit Dutta in facilitating access to the questionnaire and in the design of this report. His support was crucial in the collection of the necessary data and the proper organisation of the Report.

The methodology employed in this study incorporates both quantitative and qualitative analysis. The qualitative aspect involves engaging with officials and elected members at the State, District, Block, and Gram Panchayat levels. These discussions have proven to be invaluable in providing guidance for our efforts. The team appreciates the diverse perspectives and expertise that contribute to a comprehensive understanding of the issues at hand.

The team would like to thank everyone for helping us bring this Report. The team is solely responsible for any errors or omissions in the report.

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Executive Summary

Preparation of a Viable Financial Model for Generation of Own Sources of Revenue (OSR)

Sponsored by Ministry of Panchayati Raj (MoPR)

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The present study attempts to address the issue of limited revenue generation (tax and non-tax) at the Gram Panchayat level. The Ministry of Panchayati Raj (MoPR) commissioned this study to study the landscape of finances of Panchayats in the context of Panchayati Raj Acts, activity mapping at the District-, Block- and Gram Panchayat level and capacity at the institutional level in raising Own Sources of revenue at Gram Panchayat level and prepare a viable financial model for the generation of Own Sources of revenue. The main objectives of this study are –

1. To summarise the State Panchayati Raj Acts and map the OSR avenues and activity mapping of the PRIs (based on the existing literature).
2. Analyse the functional assignment and legal provisions of local bodies to raise revenues and provision of public services at local body level including mapping of taxes by each tier of Panchayats.
3. Analyse the current financial landscape of Rural Local bodies in sample districts and present an overview of the present status, annual and one-time potential for additional revenue mobilization.
4. A detailed implementable action plan cum road map (in terms of manpower, training requirement, financial implications and necessary changes in State Panchayati Raj Acts).
5. Propose a practical and sustainable financial model to augment Panchayat Revenues.
6. To suggest institutional reforms and capacity-building modules for higher mobilization of revenues at the Gram Panchayat level.

Section 2 of the report reviews the literature on Panchayat finances, beginning with the role of the 73rd Constitutional Amendment in decentralising governance. Then, a key contribution, such as NCAER (2022), which presented disparities across 23 states in their OSR, dominated by property tax and water charges, and then recommended technological support, incentives, and community awareness to improve the revenue potential. MoPR (2024) looked into fiscal dependency and weak tax enforcement, proposed performance-linked grants and initiatives such as SVAMITVA for optimising the property tax systems. Reserve Bank of India (2024) reiterated that PRIs have financial limitations, highlighted the importance of PRIs, and requested standardized financial data and revenue generation incentives. Rao et al. (2011) condemned Gram Panchayats for failing to fully exploit their revenue-generating powers due to obsolete tax systems and weak administrative capabilities, demanding a need for reforms. State-specific studies have revealed contrasts; while Kerala has strong PRI governance, Bihar has faced the problem of enforcement challenges. There is a need for technology, standardized policies, and capacity-building. Finally, Inman (2009) brought in the concept of the flypaper effect, where he advocated for efficient OSR utilization to reduce grant dependency and promote fiscal autonomy, thus fostering a self-reliant PRI framework.

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Section 3 of the study tries to examine the tax and non-tax powers of the Rural Local Bodies from the lens of their corresponding State Panchayati Raj Acts. The Section also discusses the 29 Subjects that are entrusted to the three tiers of Panchayats at the Village, Block or Intermediate and District levels.

This section provides a concise explanation of the Panchayati Raj Act and activity mapping, with detailed information available in the appendix. It outlines the various taxes and non-tax revenues that Panchayats across all three tiers are empowered to levy and assesses whether these powers are being effectively utilized in the selected states. The study team found the following taxes and user charges being levied at the Gram Panchayat Level.

Some of the taxes that the PRIs are empowered to collect include:

- **House Tax/Property Tax/Land Tax:** This category includes tax on buildings (both residential and non-residential), tax on vacant land and tax on land (depending on land use and cultivation). The method of levying these taxes varies in each state.
- **Tax on Circumstances and Property:** Taxes on Circumstances and Property tax is levied on commercial activities that generate annual income greater than INR 20000. The Zilla Panchayat in Uttar Pradesh is empowered to levy this tax.
- **Taxes in Factory Areas:** This tax is levied in some states on the land and buildings which are owned by the factories, but used by the owner for purposes like sanitary arrangements or quarters for the factory employees. The Gram Panchayat and the owner agree upon the rate of tax.
- **Kolagram/Katarusum Tax:** It is a tax on the village produce sold by weight, measurement or number. The Gram Panchayats are empowered to levy this tax in some states.
- **Latrine or Conservancy Tax/Tax for cleaning private latrines and drains:** Conservancy tax is paid by the occupiers or owners of buildings in respect of private latrines, privies, cesspool or premises of compounds cleaned by the Panchayat.
- **Scavenging Tax:** This tax is for refuse removal and the construction or maintenance of public latrines.
- **Water Tax:** Water tax is charged for water supplied through public taps or stand posts.
- **Special Water Tax:** A special water tax is imposed when water is supplied through individual water connections in the house.
- **Local Panchayat Tax:** Local Panchayat Tax is levied on the entry of goods for consumption, use or sale in the notified area. The Gram Panchayats in some States have been empowered to levy this tax.

Some of the user charges that the PRIs are empowered to collect include:

- **Fee for any license, sanction or permission:** Some examples are commercial license fees, cell tower license fees, and license fees for brokers, agents, private markets and slaughterhouses, license fees from cattle markets, minor forest produce licenses etc.
- **Parivahan Shulk from Mining:** It is levied on the transport driver for transporting the mined material.
- **Tender Deposit:** It is the amount received from the person to whom the tender is given.
- **Tender Fee:** It is the fee for filing a tender.
- **Market Fees:** To display goods, for using any building or structure in the market
- **Earnest Money Deposit:** It is the deposit by the contractor and amounts to 10% of the total amount of work. It is non-refundable.
- **Maintenance Deposit:** It is the deposit taken from the contractor for a certain period of time to ensure maintenance of the work done by him.
- **Rent and fee for the occupation or use of land or other property placed under its control:** Some examples are shopping complex rent, building rent, guest house rent, rent from Gram Panchayat owned shops, rent from Kalyana Mandapam, fee for the use of Porambokes or communal land under the control of Gram Panchayat (only in Andhra Pradesh) etc.
- **Mortgage Fee:** In Maharashtra, this fee is charged by the Gram Panchayat for issuing documents to a person who is seeking a loan from a bank.
- **Mutation Fee:** It is charged for changing ownership details for a building/land.
- **Labour Fund:** 10% of the Building Plan Outlay Fee is deposited as a Labour Fund.

Tables 3A and 3B report the empowered and levied taxes and user charges at all three tiers of rural governance. The taxes/user charges the different tiers that are empowered to collect as per their State Panchayati Raj Acts vis-à-vis the taxes/user charges they collect on the ground. The number of empowered taxes for the Gram Panchayat varies across 17 States, from two in Bihar, Punjab and West Bengal to eight in Gujarat, Karnataka and Kerala. However, our visit to eight States revealed that Gram Panchayats levy very few taxes compared to the number they are empowered with. The collection is also negligible and varies depending on the method of assessment. Madhya Pradesh and Odisha levy only one tax and Uttar Pradesh does not levy any tax out of six empowered taxes. Maharashtra collects four out of seven of the empowered taxes, Andhra Pradesh levies three (of six) and Karnataka levies three (of eight) taxes they are empowered to collect. Though many States empower Districts and Block Panchayats with some user charges, very few levy. Of the 12 user charges the District Panchayat is empowered to collect, Uttar Pradesh levies only five and Maharashtra levies only one user charge out of the five it is empowered to collect (District Panchayat level). Similar is the case with Block Panchayats. Uttar Pradesh is empowered to collect the most user charges at the Block level, however, it does not levy any.

The PRI Acts empower the Gram Panchayats to levy many user charges. In the selected States, the number of empowered user charges is more than 10 (except Uttar Pradesh, where the Gram Panchayat is empowered to levy only 6) at Gram Panchayat level. The levy, assessment and collection depends on hand holding by the State government through executive orders. Many times, Gram Panchayats do not have both the technical capability and manpower to assess, levy and collect these user charges in addition to political willingness. It was observed that Karnataka and Andhra Pradesh have issued enough guidelines in helping the Gram Panchayats to assess and levy the taxes and user charges. These issues are discussed in separate Sections. A State-wise review of PRI Acts of the eight selected States in detail and other states with respect to their own source revenue is given in Appendix 1.

Activity mapping has also been conducted for selected states, along with the creation of a frequency table that shows how many activities have been devolved. Additionally, it specifies the sources of funds being used for the functions that have been devolved. It further addresses disparities across the tiers, noting that while Gram Panchayats hold the most significant revenue-raising powers, these are often underutilized due to resource and capacity limitations.

Though as per the 11th Schedule, 29 subject matters have been allotted to the Rural Local Bodies, the extent of devolution varies starkly across the states. For instance, Uttar Pradesh (29), Maharashtra (24) and Gujarat (23) have significantly completed the mapping of the 29 subjects. One noteworthy observation is the focus of States such as Karnataka to ensure data collection and compilation at the District, Block and Gram Panchayat levels. Karnataka, for instance, maintains a separate website for the data related to the Gram Panchayats, including total tax demand, actual collection from Own Sources of revenue, category-wise collection of own source revenue, asset survey etc. The website also provides information regarding the regular and temporary employees working in the Gram Panchayat, with their contact details.

Table 3D reports the total number of activities devolved to the three-tiers for all the eight states under study. Several states in the sample had also not clearly undertaken the mapping for each of the 29 themes and instead devolved the activities department-wise which might overlook several themes or lead to duplication of the same activity to be performed by two departments. Across all themes, Madhya Pradesh and Odisha, have come up with the least number of sub-activities in comparison to others, which sheds light on the inefficient planning and operationalizing of the devolution of tasks to the three tiers. As can be seen from the table, Karnataka has successfully unbundled the various activities falling under each of the 29 themes and devolved them in an efficient manner among the three levels. For instance, under the health and sanitation and agriculture themes, Karnataka has come up with 38 and 25 sub-activities, respectively, that have been devolved to each of the three tiers in a decentralised manner. In all, health and sanitation (including hospitals, primary health centres, and dispensaries) constitute a significant number of activities across all the states vis-à-vis other themes. On the other hand, adult and non-formal education, fisheries, libraries, fuel and fodder and non-conventional energy sources in most states have witnessed either minimum or no mapping of the activities to the three tiers. In coastal states such as Maharashtra and Odisha, which have a comparative advantage with respect to marine life, there is no mapping of activities with respect to fisheries. A clear enumeration of them across the District-, Block- and Gram Panchayat will also lead to an augmentation of the revenues for the Gram Panchayats in the coastal areas. Andhra Pradesh

has devolved activities only with respect to 10 themes followed by Gujarat (22), Maharashtra (24), Madhya Pradesh (24), Odisha (25), West Bengal (25), Karnataka (29) and Uttar Pradesh (29).

Section 4 of the study summarises the shortlisting criteria for selecting the districts, blocks and Gram Panchayats in the selected eight states. The districts and blocks were shortlisted based on distance from the headquarters and the per capita incomes. For each of these selected Blocks, the Gram Panchayats were selected based on their own source revenue (per capita) generated in such a way that the sample consists of one GP with sufficient collection of own source revenue and one with lower collection of own source revenue, on the basis of the data shared by the state officials. The profiling of the 64 GPs showed that, in terms of the connectivity of the Gram Panchayats to the nearest State/National highway, around 56% of the Gram Panchayats had either a State or National highway within zero to 5 kms. Of their respective GP office, with only 11% of the GP connected to State/National highway at more than 25 km. Almost all the GPs (except West Bengal) had a significant share of employees being funded from the GP Fund (*OSR, Untied Grants*), thus indicating self-sufficiency in the running of daily operations of their offices. Further, despite an equal distribution of male and female Sarpanches, a majority of the female Sarpanches had completed only higher secondary education, whereas most of the male Sarpanches were graduates and above.

Section 5 analyses the trends in the Collection of Own Source Revenue in selected states. This Section highlights the sources of own revenue at the level of district, block and GP. At the district and block-level, it was inferred that due to provision of limited authority to impose taxes, the upper two tiers of RLBs fail to generate any significant OSR. At the GP-level, there is a wide variation in the own source revenue generated with house tax comprising the major share of tax revenue in most states (barring Odisha and Uttar Pradesh). OSR (as a share of total receipts) of the Gram Panchayats shows substantial disparities, with the share ranging from 1% (in Uttar Pradesh) to 40% (in Andhra Pradesh). It was also seen that receipts from own source revenue display a negative correlation with both the grants from the Centre as well as the State. In addition to house tax, GPs are empowered to levy other taxes and user charges like pilgrim tax, water tax, drainage tax, license fees, rent from GP-owned buildings, rents from mobile towers etc. It was found that four GPs in Gujarat, two in Karnataka and five in Maharashtra were deriving 50% or more of the total tax revenues from the *other taxes* component of tax revenue. While Wadi Ratnagiri (Maharashtra) boasted of a significant amount of *pilgrimage tax*, which even surpassed its property tax collection, the rest of the Gram Panchayats collected the maximum share of their tax revenue from water tax/user charges, which made up the bulk of their tax revenue collections. It was observed that in a significant number of the GPs, user charges composed 30-50% of their OSR and in nine Gram Panchayats, user charges made up more than 90% of their OSR.

Furthermore, this section analysed property tax projections for all the states, taking Karnataka as the reference state on account of its efficiency in property tax collection. Among the three cases discussed, it was found that the property tax collections of each state would increase significantly with a major benefit to Madhya Pradesh.

Section 6 looks into the determinants of Own Source Revenue at the Gram Panchayat Level. The Section tries to ascertain the determinants of OSR generation (using the multiple regression framework) in addition to the empowerment of Gram Panchayat to levy taxes and user charges by statutory provisions. The Report establishes a positive relationship between the income of the population in the GP and OSR generation. The Study also estimated the income of the GP (using a combination of the income and expenditure methods) so that we are able to understand its potential tax-paying capacity. The top ten Gram Panchayats with the highest per capita income were mostly from the States of Karnataka (3), Andhra Pradesh (4), and Maharashtra (1) and Gujarat (1). We study the determinants of *total OSR, property tax (per pucca house)* and *user charges*.

The collection of total OSR is found to be positively driven by the population of the GP and the number of commercial establishments. It is negatively associated with the poverty in the village. GPs located in the Southern states performed better, followed by GPs located in the Western and Eastern districts (taking the districts located in the Northern districts as the baseline).

Higher per capita grants from the higher tiers of the government and (estimated) potential income of the GP also positively impact the property tax collection per *pucca* house. Additionally, higher distance of the Gram Panchayat from that of the nearest Block Panchayat office also has a negative impact on the GP's property tax

collections. The coastal dummy was found to be positive and statistically significant for the Gram Panchayats with a coast.

The collection of user charges is positively and statistically significant associated with the potential income or, in other words, the tax-paying capacity of the GPs, distance from the bank and the average house tax collections (per pucca house). It was also found that GPs in Eastern and Southern India perform significantly better in the collection of user charges than their Northern counterparts, the base category.

Section 7 lists some of the issues that influence Own Source Revenue Generation. This section discusses the statutory, administrative, and capacity-building issues that inhibit the mobilisation of Gram Panchayats' own sources of revenue. Proper decentralisation requires the devolution of functions, functionaries and finances. The statutory issues pertain to the rules and regulations governing the administration and implementation of tax and non-tax revenue measures. Property tax is one of the main taxes that GPs are empowered to levy and commonly implement. However, systemic issues in the administration and collection of property taxes need to be addressed through clarificatory orders. The collection of other taxes, such as water tax, entertainment tax, and taxes on mobile towers and commercial establishments, may benefit from clarificatory orders, as the methods of assessment are unclear. While GPs have the authority to levy these taxes, field observations by the study team indicate that, in practice, they are often not collected. Ambiguities also exist in raising non-tax revenues from common property resources. Ownership of these resources frequently overlaps with other line departments, and non-tax revenues generated from them are not shared with the Gram Panchayats.

The functioning of GPs is further constrained by human resource and capacity-building challenges. Persistent staff shortages and overburdened officials undermine efficiency in service delivery. Staff members are often inadequately compensated and lack the specialised skills necessary for administering complex tasks. This skill gap critically impacts the financial sustainability of Panchayats, particularly in assessing and collecting taxes and user charges.

Additionally, Gram Panchayats remain heavily dependent on state and central government grants, which limits their financial autonomy and weakens their capacity to generate independent revenue streams. **Section 8** draws state-specific conclusions and recommendations.

Section 9 provides recommendations and a road map on the basis of the issues and findings, as highlighted in the report. The recommendations address the issues classified under three major headings i.e., Panchayati Raj Acts and activity mapping, determinants of own source revenue, human resource and other administrative issues. It includes issues related to the mismatch between assigned and practiced activities, low revenues with insufficient technical skills, inadequate revenue mobilisation and dependence of gram Panchayats on grants. Given the findings and issues highlighted in the study, the following recommendations are put forth:

Recommendations on PRI Acts and Activity Mapping:

- ✓ Clear-cut guidelines on assessing the base, particularly in property tax, may be issued to Gram Panchayats. One can take the clue from the Karnataka model.
- ✓ An alternative way of simple assessment of property tax based on per square foot rate, as suggested in Section 7 is to be implemented in other states where property tax is not levied or empowered.
- ✓ Till the capacity building and strengthening of manpower at PRIs particularly at GP level, a clear-cut executive orders should guide the GPs in levying the taxes and user charges.
- ✓ Similar such guidelines and training to GPs to assess the base and rate of tax or user charges in the sectors like Drinking water supply, commercial establishments.
- ✓ Raising revenue from common property resources need clear activity mapping and inter departmental coordination. A road map is given in the section 3 and Table 3D
- ✓ Local service provision should be completely given to PRIs rather than line departments. For example, Public health engineering department in West Bengal and Rural Water supply department in Maharashtra maintain

water supply in GPs and collecting revenue. Similarly Fish ponds, trees in government land, forest areas, minor irrigation projects etc., within GPs to be exclusively under GP control. The necessary amendment to Act and activity mapping are suggested.

- ✓ Ambiguity in law related to ownership rights, development charges is one reasons for not collecting OSR. These may be clarified through government circulars.
- ✓ In the states of Uttar Pradesh and Odisha, there is no such provision in the State PR Acts to levy property tax by the Gram Panchayat or any other PRI institution.
- ✓ Licence fee commercial establishments is collected by District Panchayat in Uttar Pradesh which is the domain of Gram Panchayats in other states. A revision to the State PR Act in this regard will boost the own source revenue in the sates of UP, Bihar and Odisha.
- ✓ **Expand and Standardize Legal Frameworks:** States like Odisha, Madhya Pradesh, Gujarat, and Maharashtra should create clear and robust guidelines for trade license fees through new rules and regulations. Uniform frameworks across states will reduce discrepancies and provide a systematic approach to implementation.
- ✓ **Standardize Rate Structure and Tariff Rates across Jurisdictions:** To ensure uniformity, the rate structure and tariff rates for trade licenses should be standardized across jurisdictions. States such as West Bengal and Andhra Pradesh have clearly defined rates based on the type of trade and the business location. A progressive trade license structure, tied to the size of the business, should be implemented to promote fairness and equity.
- ✓ **Integrate Urban and Rural Models:** States that have effective licensing systems for urban bodies, such as Maharashtra and Gujarat, should adapt these mechanisms to suit rural contexts. This approach can ensure better revenue generation and enable rural local bodies to achieve financial independence.
- ✓ **Adopt Best Practices from Leading States:** Other states should study and replicate the best practices of Andhra Pradesh, Karnataka, and West Bengal in terms of detailed provisions, clear guidelines, and enforcement mechanisms. This will help enhance the revenue base and operational sustainability of local bodies.
- ✓ **Monitor and Evaluate Implementation:** Establish monitoring mechanisms to track the collection of trade license fees and their impact on the revenue of gram Panchayats. Feedback from these evaluations can inform future improvements and reforms.
- ✓ **Common property resources maintenance** should be completely given to GPs rather than with respective line departments. Activity mapping under 29 subjects should be clear in regard to common property resources so that GPs can raise additional one time revenues from CPRs.

Recommendations for Human Resources:

Increase Staffing and Appoint Specialised Personnel: By appointing a secretary in every Gram Panchayat and specialised personnel for key functions like tax collection, technical services, and revenue mobilization. Train staff in tax laws, assessment methods, and enforcement.

Introduce Performance-Based Incentives and Career Progression: It will help in enhancing efficiency and accountability.

Promote Specialisation and Continuous Professional Development through Capacity Building: Provide special training programs to Panchayat functionaries in subjects like financial management, Revenue Mobilisation, Interpretation of the Act in terms of empowered taxes and user charges, waste management and project execution. Refresher courses and peer learning can be provided for skill up gradation.

Recommendations for Other Issues:

Encourage Local Revenue Generation and Financial Independence: Incentive mechanisms should be introduced to encourage tax compliance and resource mobilization, ensuring that Panchayats have the financial autonomy to fund local development.

Coordination across all Tiers of PRIs: Clearly define the financial powers of Gram Panchayats so that there are no conflicts and leakages in taxation and resource usage. Facilitate regular interactions between the Panchayat leadership and the higher officials about harmonization of priorities, best practices exchange etc.

Develop Infrastructure Maintenance Systems: Water supply systems and sanitation and road networks constitute critical infrastructure in a Gram Panchayat which should be maintained. Communities are usually in a position to undertake most maintenance activities; costs would therefore reduce, and in the long term, sustainability of the resource. Encourage revenue generating asset creation through development grants.

Enhance Citizen Engagement and Transparency: Institutionalize routine public consultations and community-based monitoring mechanisms in Panchayats to ensure transparency and increase citizens' trust. Social audits and participatory budgeting should be implemented to inject citizen engagement and an ownership of local government.

Thus, the focus should be on capacity building, human resource empowerment and financial autonomy in order to enhance the Own Source Revenue and overall functioning of the Gram Panchayat.

Recommendations of Viable Financial model

Based on the results in building a viable financial model, one can generate a simple spreadsheet to guide the Gram Panchayats in determining the tax base and allowing them estimate the potential revenue that can be generated.

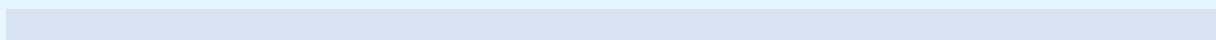


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Section 1. Introduction

Panchayati Raj Institutions are the embodiment of ‘grassroots democracy’ and ‘democratic decentralisation’ in India. They are based on Gandhi’s concept of ‘Oceanic Circles of Power’ and ‘Swaraj’. Villages have been the worst affected because of colonial policies and inherited mass rural poverty. Hence, Gandhi proposed Panchayat as an institution for revival of villages and addressing rural poverty. India marked a significant milestone in its governance framework through the 73rd and 74th Amendments to the Constitution. These amendments aimed to strengthen local self-governance in rural (73rd Amendment) and urban areas (74th Amendment), empowering Local Bodies (LBs) to handle various matters listed in the Eleventh and Twelfth Schedules of the Constitution. These amendments focus on decentralising power to the grassroots level and promote democratic governance and inclusive development in rural and urban areas. These Amendments were passed in 1992 and enacted on April 24, 1993.

The status of decentralisation varies across the states and PRIs continue to be another wing of the state government. The 11th schedule of the Constitution lists 29 subjects to be transferred to the PRIs. The PRIs have also been given financial powers that enable them to raise revenues by levying certain user charges and taxes. However, their autonomy is circumscribed by the dependence on the resources from the State and Central Governments. Most of these transfers are tied and restricted by conditionality. Despite being empowered to raise own sources revenues through taxes and user charges, the PRIs still depend on resource transfers from the higher levels of government. This is a result of lack of human resources, ambiguity in the Panchayat Raj Act and lack of capacity at Gram Panchayat level (Rao, M.G. et al, 2011). A recent report by RBI (2024) underscores the dismal situation of PRIs in raising their own source revenues. Most of these transfers are tied and restricted by the conditionalities than the autonomy provided to the PRIs. On the other hand, despite being empowered to raise own source resources through empowered taxes and user charges, the PRIs are still dependent on the respective State governments for funds and are unable to generate any own source revenue. This is mainly a result of lack of human resources, ambiguity in the Panchayat Raj Act and lack of capacity at Gram Panchayat level (Rao et al., 2011). A recent report by RBI (2024) underscores the dismal situation of PRIs in raising their own source revenues.

These institutions face significant challenges, particularly the lack of infrastructure and socio-economic backwardness, clarity in rules and regulations, capacity of human resources and elected representatives, hand holding by the higher level of government, among other factors. All the above factors hinder their ability to mobilise sufficient revenue effectively for Gram Panchayats.

To address the issue of limited revenue generation (tax and non-tax) at the Gram Panchayat level, Ministry of Panchayat Raj (MoPR) commissioned this study to study the landscape of finances of Panchayats in the context of Panchayati Raj Acts, activity mapping at the District-, Block- and Gram Panchayat level and capacity at institutional level in raising own source revenue at Gram Panchayat level and prepare a viable financial model for the generation of own source revenue. To understand the dynamics of own source revenue of PRIs and their ground realities, this study focuses on issues that may eventually help in preparing a viable financial model to strengthen the own source revenue of Gram Panchayats for their greater financial autonomy and sustainability:

These main objectives of this study are –

1. To summarise the State Panchayati Raj Acts and map the OSR avenues and activity mapping of the PRIs (based on the existing literature).
2. Analyse the functional assignment and legal provisions of local bodies to raise revenues and provision of public services at local body level including mapping of taxes by each tier of Panchayats.
3. Analyse the current financial landscape of Rural Local Bodies in sample districts and present overview of the present status, annual and one time potential for additional revenue mobilization.
4. A detailed implementable action plan cum road map (in terms of manpower, training requirement, financial implications and necessary changes in State Panchayati Raj Acts).
5. Propose a practical and sustainable financial model to augment Panchayat Revenues.
6. To suggest institutional reforms and capacity building modules for higher mobilization of revenues at Gram Panchayat level.

A review of the PRI Acts and Activity Mapping at State level will enable us to understand the issues and ambiguity in the legal provisions. As study of the current financial landscape of Gram Panchayats provides insights into challenges such as capacity constraints, the willingness to collect, and the ability of the Gram Panchayat to generate revenues. Through an analysis of these factors, the study aims to assess the potential of Gram Panchayats to effectively mobilise own source revenues and identify areas of improvement. Therefore, the Report covers: a) A review of Panchayati Raj Acts at all three-tiers in selected states b) Status of Activity Mapping c) ground level issues at Panchayat level in raising revenues through a sample study in selected PRIs and d) Estimating the capacity at PRI level in terms of the capacity building and willingness of the Gram Panchayat to collect revenues and looking at determinants of the own source revenue at the PRI level. With a brief Introduction, the Report is organised in the following way. **Section 2** gives a brief review of the literature on the finances of the PRIs. **Section 3** reviews the Panchayati Raj Acts in the selected States and looks at the legal provisions to raise revenues at the PRI level, followed by a review of Activity Mapping and functional devolution to study the

avenues for raising revenues. **Section 4** outlines the methodology for the selection of sample Gram Panchayats. A study of selected PRIs in the sample States and the analysis of their own source revenue is given in **Section 5**. The determinants of the own source revenue of the Gram Panchayats along with a viable financial model for Gram Panchayat to raise revenues is discussed in **Section 6**. **Section 7** discusses the issues that influence own source revenue generation relating to executive orders and capacity building. Based on the field survey and analysis, state-specific recommendations are given in **Section 8**, followed by general recommendations in **Section 9**.

Section 2. A Brief Review of Literature on Panchayat Finances

The 73rd Constitutional Amendment Act 1992, bestowed constitutional status to PRIs by giving a practical shape to Article 40. The objective was to create legal conditions of local self-rule by democratically decentralising 3Fs- Funds, Functions and Functionaries. The three-tier Panchayati Raj system constitutes Panchayats at the village level, Panchayat Samiti/Block Panchayat/Janpad Panchayat at the intermediate level and Zilla Parishad at the district level, each playing distinct roles in local administration and development. This governance system was introduced to strengthen democracy at the grassroots level by devolving powers and responsibilities to elected representatives in rural areas. The Gram Panchayat was given a significant role in the decision-making process and its social and economic development. Gram Panchayat is the cornerstone of the Panchayati Raj system. This made it obligatory for states to constitute three-tier PRIs and conduct regular elections. It brought democracy to the doorsteps of rural India. It aimed to create a new set of relationships between the citizens and the State to transform representative democracy into participative democracy. The Gram Panchayat forms the base of the three-tier system of PRIs and holds a prime position in local-level decision-making and development. Gram Panchayats have been accorded maximum powers among all other tiers of Panchayati Raj in regard to taxation and development expenditure, given their proximity to the citizens of the Panchayat. Rao et al. (2008)^[1] state that local bodies have the capacity to provide quasi-public goods more efficiently than higher levels of government because they are well-informed about the preferences of the people. They can target service delivery that may ensure equitable distribution of benefits. The Gram Panchayats receive devolved resources from the Centre and the respective State in the form of grants-in-aid or statutory grants and funds for specific schemes. Gram Panchayats also raise their own source revenue or OSR, from resources within their jurisdiction. This political and financial power given by the Constitution supports the decentralisation of governance.

India has more than 2,55,623 Gram Panchayats, 6,697 Intermediate Panchayats, 665 District Panchayats. There is little scope for Intermediate and District Panchayats to raise revenue. It is only the Gram Panchayats who have enough tax and non-tax handles that can be imposed legally with the approval of the Gram Sabha. The following table (Table 2A) lists some of the sources of own revenue at the Gram Panchayat level.

Table 2A. Sources of Own Revenue of Gram Panchayats

Tax Revenue	Non-Tax Revenue	Miscellaneous Sources of fund
<ul style="list-style-type: none"> • Property Tax • Professional Tax • Land tax (agriculture and non –agriculture) • Pilgrim Tax • Vehicle Tax • Water, Drainage and Sanitation Tax • Advertisement Tax • Other Taxes (Service Tax, Show Tax, Octroi & Toll Tax) 	<ul style="list-style-type: none"> • Permit Fee • Rent on Land & Building • Interest receipts • Penalties & Fines • Receipt from Transferred Institutions • Other Non-Tax Receipts (Certificate Fee, Services/Administrative Charge) 	<ul style="list-style-type: none"> • Donation, including Corporate Social Responsibility (CSR) Funds • Contributions

Source: NCAER (2022)

2.1 Historical Background of Own Source Revenue

The advisory of the MoPR on the subject '*Making Gram Sabha Vibrant*'² contains several suggestions, prominent amongst them being the restructuring of the frequency and methodology of conduct of the Gram Sabha meetings, participation of district/block administration officials in the Gram Sabha meetings, awareness creation measures to ensure enhanced participation of eligible citizens in Gram Sabha and the support systems to be developed in terms of strengthening the sub-committees of the Gram Panchayats. In addition, Gram Panchayats have increasingly taken on significant roles, such as providing essential services like water and sanitation to their residents. Recently, Gram Panchayats played an imperative role in managing the havoc wreaked by the COVID-19 pandemic in rural areas, which led to a surge in public expectations from these local bodies.

While Panchayats receive grants based on the recommendations of the Central and State Finance Commissions and for various other purposes, they often fall short of meeting their full potential and public expectations due to insufficient financial resources. To enhance the fiscal autonomy of PRIs, it is crucial to boost their own source revenues.

The concept of "*own source revenue*" pertains to the income generated by a government or a public entity from its internal resources, as opposed to transfers from other levels of government, grants, or loans. The Gram Panchayats can generate own source revenues either in the form of taxes or user charges. While taxes can include taxes on land and buildings, profession tax, entertainment tax etc., user charges include fees and fines, rents and royalties, water connection charges and auction income. It is crucial to augment the own source revenue of the Gram Panchayats in order to attain financial autonomy at the third tier so as to provide independence in determination of the budgeting and development process. A higher magnitude of the own source revenue of the Gram Panchayats will also reduce their

² <https://pib.gov.in/PressReleasePage.aspx?PRID=1778846>

dependence on the finances of the Central and State governments, thus reducing their fiscal stress in times of need. This could lead to the reduced occurrence of the flypaper effect, which results when a dollar of exogenous grant-in-aid results in greater public than an equivalent dollar of citizen income (Inman, 2009). Thus, with great own source revenue and reduced financial aid from the Centre and the State, there would be frugal public spending on the part of the Gram Panchayat.

Central and State Finance Commissions also play a pivotal role in strengthening the financial positions of the local bodies. It is through their recommendations and suggestions that the Gram Panchayats are encouraged to augment their own source revenues. However, at present, most of the Gram Panchayats collect meagre own source revenue. The collection of *property tax*, which is the source of the highest collection of own source revenue in the majority of Gram Panchayats, is still below potential. One of the major reasons that limits the optimal collection of own source revenue by the Gram Panchayats is the absence of appropriate fiscal powers assigned to the Gram Panchayats, which, if assigned, are further sometimes limited by the State's laws and regulations. Additionally, most Gram Panchayats are not able to exercise their financial powers fully because of capacity constraints and state-specific differences in rules and regulations.

The existing research on PRIs in India explores the challenges and opportunities related to enhancing their financial autonomy, particularly through their own source revenue. Various reports and studies provide valuable insights and policy recommendations for strengthening fiscal decentralisation and enabling PRIs to fulfill their constitutional roles effectively.

MoPR (2024) underscores a fundamental issue. Own source revenue forms a mere 6-7% of Panchayat finances across most states, with the notable exceptions of Kerala, Karnataka, and Goa. It attributes this to systemic over-reliance on grants from Central and State Finance Commissions, which, while essential for mitigating fiscal disparities, undermine local self-reliance. Gram Panchayats, the lowest tier of PRIs, contribute over 78% of OSR generation, yet they remain constrained by limited tax enforcement, inadequate administrative capacity, and a lack of community awareness about the developmental benefits of OSR. The report illustrates these challenges with examples. For instance, while Dharmaj Gram Panchayat in Gujarat successfully mobilized INR 3 crore through its own source revenue, other regions demonstrated minimal initiative due to political sensitivities and fear of alienating voters. Untapped potential lies in areas like property taxes and common property resources (CPRs), including fisheries and grazing lands, which are underutilized in most states. The recommendations include leveraging SVAMITVA (Survey of Villages and Mapping with Improved Technology in Village Areas) data for property tax assessments, digitizing collection processes, and incentivizing Panchayats with matching grants tied to performance. These measures could bridge the gap between actual and potential revenue, enabling PRIs to align local spending with community needs effectively. The analysis by NCAER (2022) adds empirical depth by analysing own source revenue trends across

23 states. It identifies significant regional disparities: Southern states like Kerala and Maharashtra lead in both total and per capita own source revenue collection, leveraging strong administrative frameworks and public participation. On the other hand, Bihar, Uttar Pradesh and Odisha lag far behind, constrained by socio-political factors, limited tax enforcement, and inadequate awareness campaigns. The study finds that property tax, water tax and license fees dominate own source revenue streams, while CPRs remain largely untapped, with only 18% of Gram Panchayats utilizing these resources. Even when CPRs are exploited, the scope is narrow, as seen in Odisha, where fisheries and ponds account for over 32% of revenue generation, yet other CPRs remain neglected. The Report highlights that 75% of Gram Panchayat officials cite villagers' reluctance to pay taxes as a significant barrier, compounded by poor fiscal autonomy and unclear directives. Political considerations also discourage Panchayats from revising tax rates or enforcing collections rigorously. The Report recommends standardizing tax rates across states, introducing digital tools like asset registries for transparency, and fostering community awareness about the importance of own source revenues. The Report also suggests greater involvement of State Finance Commissions to ensure equitable fiscal devolution and incentivize Panchayats to adopt best practices.

The recent study by the Reserve Bank of India (RBI) (2024) situates PRIs' financial constraints within a broader fiscal policy framework. It highlights that their heavy dependence on grants not only limits financial self-reliance but also restricts their ability to prioritize local developmental needs. The report emphasizes the critical role of SFCs in rectifying these imbalances by ensuring timely recommendations and equitable fund allocation. Yet, delays in establishing and operationalizing SFCs remain a persistent issue. The report further underscores the need for fiscal discipline, transparent budgeting, and robust monitoring mechanisms to optimize resource utilization. The lack of standardized financial data is a recurring challenge, hampering the evaluation of PRIs' fiscal performance. Additionally, the RBI identifies PRIs as pivotal players in climate resilience. Their proximity to communities and understanding of local environmental dynamics position them to promote sustainable farming practices, renewable energy adoption, and climate-smart infrastructure development. Linking grants to climate resilience measures could incentivize PRIs to integrate environmental concerns into their governance framework. Adding historical depth, Rao et al. (2011) critiques the limited revenue efforts of PRIs despite their constitutional mandate. It notes that Gram Panchayats are the primary revenue-generating tier, while Intermediate and District Panchayats have negligible fiscal autonomy. However, even Gram Panchayats underutilize their revenue-raising powers; 74% of surveyed Gram Panchayats in states like Madhya Pradesh and Rajasthan do not collect any taxes, despite constitutional provisions enabling them to do so. The reasons include outdated tax valuation methods, reluctance to impose taxes due to political considerations, and weak administrative capacity. Non-tax revenues, such as property leases and market fees, present a slightly more promising avenue. Yet, their exploitation is inconsistent, and the absence of reliable financial databases exacerbates the issue. Despite allocations

from the Eleventh Finance Commission to build financial databases, only 30% of the funds were utilized, leaving a critical gap in fiscal data for informed policymaking. The study emphasizes the importance of revising outdated tax rates, incentivizing tax collection through performance-linked grants, and introducing penalties for non-payment of taxes.

The revenues of Panchayats are majorly devolved through grants-in-aid from the Centre and State governments with almost negligible contribution from own revenue sources as per RBI (2024). An analysis of the Panchayat finances for the years 2020-21 to 2022-23 given in the report highlights several key trends in revenue and expenditure ratios. Over the three-year period, own revenue was merely 1% of total revenues. The central government contributes major chunk of the funding of PRI institutions in the form of grants-in-aid, grants from Centrally Sponsored Schemes and the Central Finance Commission. Nearly 80% of the revenue of PRIs comes from the Central Government. The State Governments contribute a meagre 15%.

Many other state-specific studies collectively reveal a consistent theme: while constitutional provisions and statutory frameworks exist to empower PRIs, systemic inefficiencies and socio-political barriers significantly undermine their fiscal autonomy. Kerala and Karnataka demonstrate that strong administrative capacity, community participation, and proactive governance can unlock the potential of own source revenue. Conversely, Bihar, Odisha, and Rajasthan exemplify the consequences of weak enforcement, outdated policies and limited public awareness.

The findings highlight the need for a multi-pronged approach: leveraging technology for transparency, fostering community engagement, standardizing tax rates, and strengthening administrative capacities. Enhanced financial autonomy could enable PRIs to transition from dependency on external grants to becoming self-reliant institutions capable of addressing local development priorities effectively. Moreover, integrating climate resilience into local governance offers a transformative opportunity to align fiscal policies with sustainable development goals, ensuring that rural communities are not only economically empowered but also environmentally secure. By bridging the gap between the potential and actual OSR, these studies underscore the transformative potential of PRIs as institutions of decentralised governance, driving India's rural development agenda. The literature highlights weak provisions in PRI acts of State government, lack of clarity in activity mapping of the PRI institutions, lack of capacity in terms of Human resources to mobilise the revenues, domination of line departments, demeaning role of PRIs and level of development or poverty as some of the reasons for PRIs becoming the extended implementing arm of the state government than autonomous governments at the local level. Therefore, there is a need to review the State Panchayati Raj Acts and Activity Mapping. In Section 3, the Report reviews the Acts of PRIs of the States and their Activity Mapping to understand the powers and role of PRIs in making them financially independent.

Section 3. Understanding the State Panchayati Raj Acts and Activity Mapping

The contemporary system of Panchayats has a history of more than a century. However, the more recent evolution of the system dates back to the 73rd Amendment to the Constitution in 1992, through which States were mandated (wholly or partly) to constitute three levels of Panchayats in rural areas and assign functions to them. Article 243G of the Constitution mandates the assignment of functions to the Panchayats. The clause details the powers, authority and responsibilities of Panchayats is specified as:

- Subject to the provisions of this Constitution, the Legislature of a State **may**, by law, endow the Panchayats
- with such powers and authority as **may** be necessary to enable them to function as institutions of self-government
- and such law **may** contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level,
- subject to such conditions as **may** be specified therein, with respect to
- (a) The preparation of plans for economic development and social justice;
- (b) the implementation of schemes for economic development and social justice as **may** be entrusted to them
- including those in relation to the matters listed in the Eleventh Schedule

At first sight, the use of the word ‘*may*’ five times in Article 243G conveys the impression that the State has wide latitude to determine the scope of functional decentralisation. The discretion given to the States covers the freedom to (a) endow the Panchayats with such powers and authority, (b) as the State concerned considers necessary for self-governance, (c) further devolve powers and responsibilities (d) limited by conditionalities and lastly, (d) to entrust schemes for implementation.

A close examination of this Article, however, reveals that it enables three separate and distinct operational processes of functional decentralisation; albeit at the discretion of the States. The first is the ‘endowment’ of ‘powers and authority’ on Panchayats and Municipalities so that they can function as self-governments (which, in turn, is a term that can be specifically defined by the State concerned). The second is the ‘*devolution*’ of ‘*powers and responsibility*’ to prepare plans for economic development and social schemes and the third – intertwined with the second – is the ‘*entrustment*’ of ‘*schemes for implementation*’.

Only the States with a population of more than 20 lakhs were required to constitute three levels of PRIs – one at District-Level, One at Block-Level and one at Village or Gam Panchayat-Level. Further simplified, it would mean that a local government would have certain functions that constitute the heart

of their existence as self-government, drawn from endowed and devolved power, coupled with authority and responsibility, respectively. In addition, they would also have agency functions for scheme implementation. Flexibility in interpreting the Constitutional Amendment gives States the flexibility to enact PRI Acts of their own, resulting in variations in empowerment and assignment according to their convenience and thought. This flexibility resulted in designing the powers and functions of the PRIs. The suggestive list of 29 subjects also had complications because many activities under these Subjects needed technical skills, functionaries and financial autonomy, which PRIs lack.

Now, the Report reviews the Panchayati Raj Acts of States in the context of autonomy and generation of their own source of revenue at the PRI level and functional devolution in the context of self-funding and dependency on support from the Union and State government.

3.1 A Brief Review of Panchayati Raj Acts in Selected States

As per the Eleventh Schedule of the Constitution, which was added by the 73rd Constitutional Amendment Act of 1992, 29 subject matters have been allotted to the Rural Local Bodies (RLBs). The first objective of the study requires a review of the Activity Mapping for the three-tier Panchayati Raj system, which underscores the specific role played by the District Panchayat, Block Panchayat and Gram Panchayat with respect to planning, allocation, financing and supervision of the allocated activities. This Report critically reviews the Panchayati Raj Acts and its implementation in letter and spirit at ground level and Activity Mapping for all eight states. A brief analysis of the PRI Acts of eight states with respect of powers to raise their own revenues is discussed in this Section, while the detailed analysis of PRI Acts in terms of revenue-raising clauses, functional and administrative issues is given in *Appendix 1*.

3.1.1. Tax and Non-tax Powers of PRIs

The different types of taxes and user charges are listed below. One can notice from a review of State PR Acts given in Appendix 1, that there are few avenues at the District and Block level, mostly *rent from buildings*. Most of the revenue-raising powers are assigned to the Gram Panchayats.

Some of the taxes that the PRIs are empowered to collect include:

- **House Tax/Property Tax/Land Tax:** This category includes tax on buildings (both residential and non-residential), tax on vacant land and tax on land (depending on land use and cultivation). The method of levying these taxes varies in each state.
- **Tax on Circumstances and Property:** Taxes on Circumstances and Property tax is levied on commercial activities that generate annual income greater than INR 20000. The Zilla Panchayat in Uttar Pradesh is empowered to levy this tax.

- **Taxes in Factory Areas:** This tax is levied in some States on the land and buildings which are owned by the factories, but used by the owner for purposes like sanitary arrangements or quarters for the factory employees. The Gram Panchayat and the owner agree upon the rate of tax.
- **Kolagram/Katarusum Tax:** It is a tax on the village produce sold in the village by weight, measurement or number. The Gram Panchayats are empowered to levy this tax in some States.
- **Latrine or Conservancy Tax/Tax for cleaning private latrines and drains:** Conservancy tax is paid by the occupiers or owners of buildings in respect of private latrines, privies, cesspool or premises of compounds cleaned by the Panchayat.
- **Scavenging Tax:** This tax is for refuse removal and the construction or maintenance of public latrines.
- **Water Tax:** Water tax is charged for water supplied through public taps or stand posts.
- **Special Water Tax:** A special water tax is imposed when water is supplied through individual water connections in the house.
- **Local Panchayat Tax:** Local Panchayat Tax is levied on the entry of goods for consumption, use or sale in the notified area. The Gram Panchayats in some States have been empowered to levy this tax.

Some of the user charges that the PRIs are empowered to collect include:

- **Fee for any license, sanction or permission:** Some examples are commercial license fees, cell tower license fees, and license fees for brokers, agents, private markets and slaughterhouses, license fees from cattle markets, minor forest produce licenses etc.
- **Parivahan Shulk from Mining:** It is a transportation fee levied on vehicle transportation mined material, charged based on the type and volume of materials transported.
- **Tender Deposit/Earnest Money Deposit:** It is a refundable amount deposited by the bidders during their tendering process as a financial guarantee.
- **Tender Fee:** It is the fee for filing a tender.
- **Market Fees:** To display goods, for using any building or structure in the market
- **Maintenance Deposit:** It is a refundable security amount collected from the contractor for a certain period of time to ensure maintenance of the work.
- **Rent and fee for the occupation or use of land or other property placed under its control:** Some examples are shopping complex rent, building rent, guest house rent, rent from Gram

Panchayat-owned shops, rent from Kalyana Mandapam, fee for the use of Porambokes or communal land under the control of Gram Panchayat (only in Andhra Pradesh) etc.

- **Mortgage Fee:** In Maharashtra, this fee is charged by the Gram Panchayat for issuing official documents to a person who is seeking a loan from a bank.
- **Mutation Fee:** It is charged for changing/updating ownership details for a building/land.
- **Labour Fund:** 10% of the Building Plan Outlay Fee is deposited as a Labour Fund.

It is clear from the Panchayati Raj Acts of the 17 major States that only in six states, District Panchayats have been empowered to levy some taxes and ten States have empowered Block Panchayats to levy the taxes. Similarly, all 17 States empower the Gram Panchayats to levy and collect taxes and user charges. 15 States' Acts and 14 States' Acts empower the District and Block Panchayats, respectively to levy user charges. However, they mainly constitute rent from the buildings and guest houses. All the 17 States' Acts empower the Gram Panchayats to levy user charges on various services.

However, PRIs are reluctant to levy and collect the various empowered taxes and user charges. In our visit to eight States, it was found that only in two states did the District Panchayats collect some taxes, i.e., District Panchayats in Uttar Pradesh collected Circumstance and Property Taxes from shops and commercial establishments and District Panchayats in West Bengal collected tolls (bridges, ferries, vehicles, pack animals, porters, persons). The Taluk/Block Panchayats in all the eight States did not levy any own taxes except West Bengal.

The PRI Acts of all the States empower Gram Panchayats to levy various taxes and user charges. Some of the important taxes are Property Tax, Land Tax, Water and Sanitation Tax etc, whereas user charges include license fees, private water connection charges, and rent from Gram Panchayat-owned buildings. In addition, Gram Panchayats can also raise revenue from Common Property Resources (CPRs) and lease the Panchayat-owned buildings.

Table 3A and 3B report at all three tiers of rural governance, the taxes/user charges the different tiers are empowered to collect as per their State Panchayati Raj Acts vis-à-vis the taxes/user charges they collect on the ground. The number of empowered taxes for the Gram Panchayat varies across 17 States, from two in Bihar, Punjab and West Bengal to eight in Gujarat, Karnataka and Kerala. However, our visit to eight States revealed that Gram Panchayats levy very few taxes compared to the number they are empowered with. The collection is also negligible and varies depending on the method of assessment. Madhya Pradesh and Odisha levy only one tax and Uttar Pradesh does not levy any tax out of six empowered taxes. Maharashtra collects four out of seven of the empowered taxes, Andhra Pradesh levies three (of six) and Karnataka levies three (of eight) taxes they are empowered to collect. Though many States empower Districts and Block Panchayats with some user charges, very few levy. Of the 12

user charges the District Panchayat is empowered to collect, Uttar Pradesh levies only five and Maharashtra levies only one user charge out of the five it is empowered to collect (District Panchayat level). Similar is the case with Block Panchayats. Uttar Pradesh is empowered to collect the most user charges at the Block level, however, it does not levy any.

The PRI Acts empower the Gram Panchayats to levy many user charges. In the selected States, the number of empowered user charges is more than 10 (except Uttar Pradesh where the Gram Panchayat is empowered to levy only 6) at Gram Panchayat level. The levy, assessment and collection depends on hand holding by the State government through executive orders. Many times, Gram Panchayats do not have both technical capability and manpower to assess, levy and collect these user charges in addition to political willingness. It was observed that Karnataka and Andhra Pradesh have issued enough guidelines in helping the Gram Panchayats to assess and levy the taxes and user charges. These issues are discussed in separate Sections. A State-wise review of PRI Acts of the eight selected States in detail and other (nine) states with respect to their own source revenue is given in *Appendix 1*.

Table 3A. List of taxes (empowered versus levied) at each tier of the rural government

1= Empowered; 2=Empowered and Levying	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			West Bengal			Uttar Pradesh		
Tax	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P
TAX ON PROPERTY																								
House Tax/Property Tax/land Tax			2	1	1	2			2			2	1		2					2				1
Tax on Circumstances and Property																					2			
Tax on Conversion of Agriculture Land/Development			1								1													
TAX ON COMMERCIAL ACTIVITIES																								
Taxes in Factory Areas									1															
Tax on Mobile Towers				1	1	1			1															
Tax on Profession				1	1	2						1			1									
Kolagram/Katarusum Tax (Tax on the village produce sold in the village by weight, measurement or number)			2																					
Tax for selling and exposing goods in markets																								1
Tax on Vehicle (other than motor vehicles)			1	1	1	1			2			1			1			1						1
Tax on Runaway Area of an Airport									1															
Tax on Advertisement and Hoardings			1						2															
Tax on theatre, cinema, fairs, festivals or similar entertainment				1	1	1					1				1									1
Tax on Solar Park									1															
Tax on Wind Mill									1															
TAX ON PUBLIC SERVICES																								
Latrine or Conservancy Tax/Tax for cleaning private latrines and drains												1			2			1						1

1= Empowered; 2=Empowered and Levying	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			West Bengal			Uttar Pradesh		
Tax	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P
Scavenging Tax (for refuse removal and for the construction or maintenance of public latrines)												1												
Water Tax (water supplied through public taps or stand posts)			2										1											
Special Water Tax (water supplied through individual house connections)													1											
Pilgrim Tax/Tourist Tax				1	1	1							1		2									
Tax on Animals				1	1	1						1												1
Temporary Tax for special works of public utility												1												
Local Panchayat Tax (Tax on entry of goods for consumption, use or sale in such notified area)															2									
Tolls (Bridges, ferries, vehicles, pack animals, porters, persons)				1	1	1												2	2	2	2	1	1	

Note: Drainage tax, lighting tax and sanitation tax are included in Property tax.

Table 3B. List of user charges (empowered versus levied) at each tier of the rural government

1= Empowered; 2=Empowered and Levying	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			West Bengal			Uttar Pradesh		
User Charges	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P
CORE ITEMS																								
Water rate				1	1	2			2			2	1		2			1	1	1	1			1
Special Water Rate				1	1	1									2									
Fee for supply of water from wells and tanks															2									
Water ATM and Tanker Rent															2									
Donations for Water Tap Connection (Voluntary)			2																					
Lighting Rate																		1	1	1	1			
Sanitary Rate																					1			
Fees for providing sanitary arrangements at places of worship, pilgrimage, fairs, melas etc.																			1	1	1			
Conservancy Rate (arrangement for clearing private latrines, urinals and cesspools is made by the Gram Panchayat within its jurisdiction)																								
NON-CORE ITEMS																								
Form 9/11 (NOC for conversion of agriculture to non-agriculture land)									2															
Animal Registration Fees									1			1	1		2			1				1	1	1

1= Empowered; 2=Empowered and Levying	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			West Bengal			Uttar Pradesh		
User Charges	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P
Fees for Services of bulls and stallions																						1	1	
Fee on registration of boats or vehicles																			1	1	1			
Vehicle Fees									1			1												
Vehicle Parking Fees									1															
Ambulance Charges																					2			
Parivahan Shulk from Mining (Transportation fee on vehicles carrying mined material based on their volume)																						2		
Warrant Fee									2															
Fee for any licence, sanction or permission			2				1	1	2		1		1		2			2	1	2	2	2	1	
Tender Deposit (amount received from the person to whom the tender is given)			2						2						2						2			
Tender Fee (fee for filing tender)															2						2			
Auction revenue (from trees, fish tanks, ponds, dead animals, ferries, dry waste, newspaper, scrap)	2		2			2			2		2	2			2			2		2	2	2		2
Auction Revenue (from shopping complex and commercial buildings, panchayat land, income from market auction)			2			2									2									

1= Empowered; 2=Empowered and Levying	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			West Bengal			Uttar Pradesh		
User Charges	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P
Market Fees (To display goods, for using any building or structure in the market)			1	1	1	1			2			2	1		2			2			2	1	1	
Trade Registration Fee																					2			
Entertainment Fee									2						2						1			
Fees for Public Events (e.g. fairs, festivals, markets, agricultural shows, and industrial exhibitions)									2			2						2				1	1	
Fees for the temporary erections or projections over public streets or places				1	1	1									2									
Rent/Charge for Cell Tower			2			2			2						2									
Dismantling of Buildings/Structures/Removal of Trees	2																							
Fees on registration for shallow tube-wells (installed for irrigation - commercial purpose)																					1			
Betterment Charges															1									
Development Fee									2									2						
Donation for Development									2						2						2			
Conversion Fee																					2			
Certificate Fee						2			2			2			2						2			2
Collection Fee									2															
Confirmation Fee									2															
Duty on Land			1																					

1= Empowered; 2=Empowered and Levying	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			West Bengal			Uttar Pradesh		
User Charges	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P
Rent and fee for the occupation or use of land or other property placed under its control	2		2			2	1	1	2		2	2	2		2		2	2		2	2	2	1	
Mortgage Fee															2									
Mutation Fee (charged for changing ownership details for a building/land)									2															
Lease Revenue										1								2		2	2			
Building Plan Outlay Fees			2						2			2			2					2	2	2		
Labour Fund (10% of the Building Plan Outlay Fee is deposited as labour fund)									2															
Fees on plaints and petitions																					1			
Drainage Rate												1									1			
Irrigation rate																								1
Fees on the benefits derived from the works or institutions created by it such as Famine Relief Works																						1	1	
Fee on Grazing/Regulating of Cattle				1	1	1			1			1			1			1			1			
Fee on cart-stands and tonga-stands				1	1	1						1			2									
Fees for the use of slaughter-houses and encamping grounds												1						1						1
Fees for use of sarais, dharamshalas, rest houses etc.												1												
Library and Sarai/Parao Fees																						1	1	
School Fees																						1	1	

1= Empowered; 2=Empowered and Levying	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			West Bengal			Uttar Pradesh		
User Charges	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P	Z P	B P	G P
Heavy Rain Damage Fee															2									
Information Act Fee															2									
Registration Fee															2									
Advertisement/Hoarding Charges															2									

From the review of PRI Acts in selected states reveal that, the acts only empower the PRIs to levy and collect the revenues, but the efforts to analyse, guide and enforce these taxes or user charges are constrained by clarifications, capacity building and interdepartmental coordination. Such issues are explained in the last section of this Report, along with recommendations.

3.2 Activity Mapping in Selected States

The Eleventh Schedule of the Indian Constitution, which was inserted through the 73rd Constitutional Amendment Act, 1992, lists the 29 subjects that are entrusted to the three tiers of Panchayats at the Village, Block or Intermediate and District levels. These subjects address critical aspects of local governance, including basic infrastructure, sanitation, poverty alleviation and rural development, among other areas aligning with the Sustainable Development Goals. The mapping of these subjects with the Sustainable Development Goals (SDGs) and Local Sustainable Development Goals (LSDGs) is imperative to understand how local governance can contribute to broader global objectives. Encompassing a wide range of 29 activities, these themes cover various aspects of rural development, ranging from basic infrastructure like drinking water, electricity, and sanitation to the promotion of local industries (khadi and cottage industries), education and social welfare. These Subjects are then devolved to the three tiers of Panchayats to undertake the various constituent sub-activities that fall under the specific themes, say agriculture, for their management and governance at the grassroots level and effective service delivery to the citizens. The study also attempted to *first* disaggregate the various activities under the 29 themes and then delineate these activities clearly to the three tiers of rural local governments (for detailed State-level Activity Mapping, see Appendix 2). There is a need to analyse whether Activity Mapping with respect to all 29 subjects has been done and whether there is a need for funding to perform these activities.

Majorly, the responsibilities of planning the activity, providing technical inputs, construction-related works, overall supervision and monitoring of activities/schemes at all levels rest with the District Panchayat. In contrast, implementation, distributional aspects, monitoring, creating public awareness and maintenance of assets rest with the Block and Gram Panchayats. All three tiers are responsible for protecting the social and cultural practices of Scheduled Castes, Scheduled Tribes and backward communities and for protecting these communities against undermining of their freedom and dignity.

Though, as per the 11th Schedule, 29 subject matters have been allotted to the Rural Local Bodies, the extent of devolution varies starkly across the states. For instance, Uttar Pradesh (29), Maharashtra (24) and Gujarat (23) have significantly completed the mapping of the 29 subjects. One noteworthy observation is the focus of States such as Karnataka to ensure data collection and compilation at the District, Block and Gram Panchayat levels. Karnataka, for instance, maintains a separate website for the data related to the Gram Panchayats, including total tax demand, actual

collection from own source revenue, category-wise collection of own source revenue, asset survey etc. The website also provides information regarding the regular and temporary employees working in the Gram Panchayat, with their contact details.

Table 3C reports the total number of activities devolved to the three tiers for all the eight states under study. Several states in the sample had also not clearly undertaken the mapping for each of the 29 themes and instead devolved the activities department-wise which might overlook several themes or lead to duplication of the same activity to be performed by two departments. Across all themes, Madhya Pradesh and Odisha, have come up with the least number of sub-activities in comparison to others which sheds light on the inefficient planning and operationalizing of the devolution of tasks to the three tiers. As can be seen from the table, Karnataka has successfully unbundled the various activities falling under each of the 29 themes and devolved them in an efficient manner among the three levels. For instance, under the health and sanitation and agriculture themes, Karnataka has come up with 38 and 25 sub-activities, respectively that have been devolved to each of the three tiers in a decentralised manner. In all, health and sanitation (*including hospitals, primary health centres, and dispensaries*) constitute a significant number of activities across all the states vis-à-vis other themes. On the other hand, adult and non-formal education, *fisheries, libraries, fuel and fodder and non-conventional energy sources* in most states have witnessed either minimum or no mapping of the activities to the three tiers. In coastal states such as Maharashtra and Odisha, which have a comparative advantage with respect to marine life, there is no mapping of activities with respect to *fisheries*. A clear enumeration of them across the District-, Block- and Gram Panchayat will also lead to an augmentation of the revenues for the Gram Panchayats in the coastal areas. Andhra Pradesh has devolved activities only with respect to 10 themes followed by Gujarat (22), Maharashtra (24), Madhya Pradesh (24), Odisha (25), West Bengal (25), Karnataka (29) and Uttar Pradesh (29).

The Report also divided the activities based on their funding requirements and whether the Gram Panchayats have adequate funding autonomy to undertake those activities. Across the eight states, it was found that the activities for which no funding is required were related to the function of monitoring, supervision, planning and implementation.

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Table 3C: Number of Activities Devolved to PRIs in Selected States

S. No.	Theme	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			Uttar Pradesh			West Bengal		
		DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP
1	Adult and non-formal education							1	1	1	0	1	0	8	8	1	1	0	1	1	1	1	1	1	1
2	Agriculture, including agricultural extension				10	14	13	9	7	9	0	1	0	9	12	14	1	0	5	2	2	2	1	1	4
3	Animal husbandry, dairying and poultry	15	12	10	8	6	5	9	5	6	0	1	2	9	7	4	1	0	5	3	3	2	1	1	3
4	Sports and Cultural activities				2	12	8	5	3	9	0	1	4	3	3	0	0	0	1	3	3	3	1	1	1
5	Drinking water	5	4	8	1	0	2	3	3	9	0	0	1	2	1	0	1	0	1	3	3	0	1	1	1
6	Education, including primary and secondary schools	2	0	6	14	12	8	6	5	9	0	0	0	8	4	7	3	1	2	3	2	1	2	2	0
7	Family welfare				1	0	0	2	2	1	1	1	1	0	0	1	0	0	1	1	1	1	0	0	0
8	Fisheries	8	6	8				2	0	2	0	1	1							2	1	1	1	1	1
9	Fuel and fodder							1	1	0	0	0	1	0	2	0	0	0	1	3	2	2	0	0	0
10	Health and sanitation, including hospitals, primary health centres, and dispensaries	12	13	12	8	6	8	11	9	17	0	1	11	9	7	14	1	1	7	3	3	5	1	1	3

S. No.	Theme	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			Uttar Pradesh			West Bengal		
		DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP
11	Khadi, village and cottage industries				0	3	5	5	1	2	0	1	0	0	0	2	1	0	1	2	1	2	1	1	0
12	Land improvement, implementation of land reforms, land consolidation and soil conservation	1	1	1				1	0	0	0	0	2	0	0	2	0	0	7	1	1	2	0	0	2
13	Libraries.				0	0	1	1	2	1				1	1	0	0	0	1	2	1	1	0	0	1
14	Maintenance of community assets				5	4	11	0	3	3	0	0	1	8	4	7	0	1	3	2	1	1	1	1	7
15	Markets and fairs				1	0	5	1	2	6	0	1	2	1	0	4	0	0	2	3	0	1	1	0	1
16	Minor forest produce							1	0	1	0	0	1	1	2	1	0	0	1	1	1	1	0	0	1
17	Minor irrigation, water management and watershed development	3	6	6	7	0	1	1	2	4	1	1	3	1	0	1	1	0	0	4	2	2	1	1	1
18	Non-conventional energy sources				0	0	1	2	2	2										2	1	1	0	0	1
19	Poverty alleviation programme				0	0	1	4	2	10	0	0	1	1	1	0	1	0	1	2	1	1	1	1	1
20	Public distribution system				0	0	1	0	1	3	0	0	2	0	0	1	1	0	0	1	1	2			

S. No.	Theme	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			Uttar Pradesh			West Bengal		
		DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP
21	Roads, culverts, bridges, ferries, waterways and other means of communication				3	2	8	8	11	17	2	2	3	5	4	4	0	0	5	4	3	3	5	7	4
22	Rural electrification, including distribution of electricity							0	1	2	0	0	1	0	0	1	1	0	0	2	1	1	1	1	1
23	Rural housing				0	2	0	1	4	7	0	0	1	2	2	1	0	0	1	4	1	2	0	0	1
24	Small scale industries, including food processing industries				2	2	1	3	6	4							1	0	0	1	2	2	0	0	2
25	Social forestry and farm forestry				0	1	1	2	2	7	0	1	0	0	0	0	1	0	0	2	2	2	1	1	1
26	Social welfare, including welfare of the handicapped and mentally retarded	2	6	5				0	1	1	4	7	4	7	4	5	0	0	1	2	2	2	2	2	5
27	Technical training and vocational education				2	0	0	5	2	1										1	1	1	1	1	0

S. No.	Theme	Andhra Pradesh			Gujarat			Karnataka			Madhya Pradesh			Maharashtra			Odisha			Uttar Pradesh			West Bengal		
		DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP	DP	BP	GP
28	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	12	10	8	2	4	1	4	3	6	1	2	2	0	5	0				4	2	2			
29	Women and child development	14	13	24	2	1	1	4	3	7	0	1	0	1	10	0	0	0	1	2	2	2	1	1	2

Some of the activities for which funding is required are:

- Execution and supervision of works, implementation and capacity building of watershed projects.
- Organise Animal health campus and establishment of Vet. Hospitals, Dispensaries, R.L.U.S & A.I Centre, Distribution and procurement of fodder seed, fodder slips.
- Procurement and supply of fishing equipment boats, nets and other equipment and assistance to fishery cooperatives and beneficiaries
- Providing transportation and hiring of vehicles and wells for drinking water and water supply schemes
- Cleaning of Streets, construction and cleaning of drains, disposal of solid-waste, construction of Individual Sanitary Latrines (ISLs), wastewater disposals, construction and maintenance of flat forms for DW sources and soakage pits, providing dumping yards, creation of awareness on health and hygiene among villagers
- Mobilise social support to curb social evils like dowry, sex determination, female foeticide, female infanticide, child marriages, dowry harassment, sexual harassment at workplace, immoral trafficking, casteism, gender discrimination etc.
- Establishment and running of *Anganwadis*
- Encourage regular games / sports by providing funds for playgrounds
- To provide necessary infrastructure facilities to the institutions.
- Distribution of material to beneficiaries and maintenance of records
- Construction of Community halls and maintenance of the buildings
- Establishment and maintenance of markets
- Construction and maintenance of public latrines
- Construction and maintenance of buildings for common use

Several cases were observed in which the functional assignment did not correspond to the tax assignment. For instance, in Uttar Pradesh, the Gram Panchayats were required to regulate *melas*, weekly markets and *hats* in the Panchayat (as per Activity Mapping), however, they did not have the autonomy to collect *license fees* from shops or weekly markets. There are three sources of revenue for the Gram Panchayat, i.e., grants from the Central Finance Commission, grants from the State Finance Commission or State Grants (for states that do not have a State Finance Commission) and Own Source Revenue. The grants from the Central Finance Commission are further divided into Tied and Untied funds, of which 60% of the funds are tied and to be used for water and sanitation and the remaining 40% of the funds are untied. These untied funds are also to be used for other development work. For each state, a certain percentage of the untied funds are allocated to different activities. For example, in Maharashtra, the untied funds are allocated as: 25% towards activities mentioned in the Human

Development Index, 15% towards caste, 10% for women and child development, 5% for administration expenses and 45% for other development work³. Also, in most states, despite being empowered to levy a range of taxes and user charges, the Gram Panchayats only charge a few because of political reasons or the financial backwardness of the villagers. Thus, the funds available to the Gram Panchayat are insufficient to cover the range of activities assigned to them.

Hence, it is the need of the hour to raise the rates or avenues of generating tax at the Gram Panchayat level which match the activities assigned to the different tiers. In some cases, the activities assigned have a direct funding source in the form of a tax, user charge or cess. *For example*, to perform the activity of construction and maintenance of public latrines, the Gram Panchayats in Maharashtra are empowered to levy a general sanitary cess.

The Uttar Pradesh Panchayat Raj Act (1947) specifies a range of taxes and fees that are to be levied by the Gram Panchayat. However, there are certain activities in which the functional assignment does not match the corresponding tax assignment. For instance, in Uttar Pradesh, the Gram Panchayats were required to regulate *melas*, weekly markets and *haats* in the Panchayat (as per Activity Mapping); they did not have the autonomy to collect license fees from shops or weekly markets. Similarly, the Activity Mapping assigned them to take preventive actions against stray cattle and livestock, but the Gram Panchayat could not collect auction income from dead animals. The District Panchayat had the right to collect these revenues and take them into its own account.

As per the activities outlined in the State Acts of the given eight states, we have identified a few activities that have the potential to raise the own source revenue of the GPs. These activities come under 10 subjects of devolution, namely, Agriculture, including agricultural extension; Drinking water; Fisheries; Health and sanitation; Land improvement, land reforms, land consolidation, and soil conservation; Maintenance of community assets; Markets and fairs; and Minor irrigation, water management, and watershed development.

We can structure the roadmap for generating revenue for Gram Panchayats by identifying various subjects and activities/functions assigned to the Gram Panchayats that can directly contribute to revenue generation. Some of the activities, if devolved to PRIs, can generate additional revenues. A few of such activities are listed in Table 3D.

³ Based on field observations.

Table 3D: Avenues to generate additional revenue through various activities in the Act

Subjects	Revenue Generation Roadmap	Subjects devolved
Agriculture, including agricultural extension	Sale of manure (Guj, Maha)	<u>Guj, Kar, Maha, Odi, UP, WB</u>
Drinking water	Supply of drinking water (All) <i>Providing tap water to households' commercial establishments on collection of user fees (Kar)</i>	AP, Guj, Kar, MP, Maha, Odi, UP, WB
Fisheries	Management/maintenance/Construction of fish/meat market <i>Giving lease of village tanks/ponds (Gram Panchayat tanks only) for fishing rights.(AP, MP)</i>	AP, Kar, <u>MP, UP, WB</u>
Health and sanitation, including hospitals, primary health centres, and dispensaries	Sanitation tax for maintaining solid waste management and cleanliness and hygiene of streets (All) <i>Licensing of eating and entertainment establishments (Kar)</i> <i>Regulation by licensing or otherwise of tea, coffee and milk shops (Maha)</i> <i>Collection, segregation and transport of solid waste to multi village solid waste management plants (Kar)</i> <i>To regulate the offensive or dangerous trade (MP), may be changed to levying of penalties and fines to regulate the offensive or dangerous trade (Suggestion)</i>	AP, <u>Guj, Kar, MP, Maha, Odi, UP, WB</u> Sanitation/cleaning expence: all states, MP and Odisha (partially)
Land improvement, implementation of land reforms, land consolidation and soil conservation	<i>Rent and fee for the occupation or use of non-agricultural land (Suggestion)</i> 1. <i>By issuing NOC for land use; (levying Karnataka)</i> 2. <i>Building License (levying Karnataka)</i> 3. <i>Building Plan outlay or approval fees (levying AP, Kar, WB, Maha)</i> 4. <i>Panchayat land auction (levying AP)</i>	AP, Kar, <u>MP, Maha, Odi, UP, WB</u>
Maintenance of community assets	1. Construction and maintenance of buildings for common use such as community hall, guesthouse, sarais, dhannasulns, and rest houses. 2. Construction and maintenance of cattle farm, community cattle sheds, ponds, village bus stand, rickshaw stand, taxi, auto stand, cart stand, slaughter houses and commercial complexes (Kar) 3. <i>levy of user fees on cattle farm, community cattle sheds,, village bus stand, rickshaw stand, taxi, auto stand, cart stand, slaughter houses and commercial complexes.(Suggestion)</i>	<u>Guj, Kar, MP, Maha, Odi, UP, WB</u> (Only Commercial Fee in AP, Maha, Kar)

Subjects	Revenue Generation Roadmap	Subjects devolved
	<p>4. <i>Similarly for community hall, rest houses, warehouses, shops, purchasing centres and buildings for public use (Suggestion)</i></p> <p>5. levy of user fees by providing cattle sheds and cart stands (suggestion)</p>	
Markets and fairs	<p>Control of fairs, bazars, tonga-stand, carts stands and motor vehicle stands</p> <p>Establishment and maintenance of markets, fairs, pilgrimages and festivals</p> <p><i>Regulation by licensing or otherwise of tea, coffee and milk shops (Guj)</i></p> <p><i>Registration of sales of animals in such markets, hats and fairs within Gram Panchayat (Odi)</i></p> <p><i>Levy of fees or user charges for maintaining and regulating markets, fairs, pilgrimages, festivals and motor vehicle stands (trade registration fees,</i></p>	<p>Guj, Kar, MP, Maha, Odi, <u>UP</u>, WB</p> <p>Income from market auction: AP, Guj and Maha)</p> <p>Market fee by Kar, MP, Odi, Maha</p> <p>Lease of market and haat (WB, and Odi (partially))</p> <p>Trade registration fee: WB)</p>
Minor irrigation, water management and watershed development	<p>1. <i>Approve land/water use plan for watershed development through Gram Sabhas (AP)</i></p> <p>2. Regulation and use of minor water bodies (MP);</p> <p><i>Can be added: levy of charge or fee to lease out minor water bodies that comes under its jurisdiction (Suggestion)</i></p> <p>In Practice: Fee for supply of water from wells and tanks (Guj, Maha) Water ATM and Tanker rent(Maha)</p>	<p><u>AP, Guj, Kar, MP, Maha, UP, WB</u></p>
Roads, culverts, bridges, ferries, waterways and other means of communication	<p>Activities Maintenance of public roads, drains, bunds and bridges Maintenance of boats, ferries and water ways</p> <p>by levying tolls from public roads, drains, bunds and bridges</p> <p>Suggestions <i>Fees for the temporary erections or projections over public streets or places as is implemented in Maharashtra</i> <i>Road cutting fee</i></p> <p><i>Auction income from ferries and waterways as implemented in WB and Odisha: coastal regions</i></p>	<p><u>Guj, Kar, MP, Maha, Odi, UP, WB</u></p>
Social forestry and farm forestry	<p>Activities Maintenance and disposal of social forestry produce</p>	<p>Guj, Kar, <u>MP, UP, WB</u></p>

Subjects	Revenue Generation Roadmap	Subjects devolved
	<i>Auction income from trees, dead animals and dry waste (AP, Odi, Kar, Maha, Guj)</i>	

Note: Italic and underlined states don't raise revenues from these activities, or these activities are devolved. In other states, these activities are devolved and revenues are generated.

The subject 'Agriculture, including agricultural extension' is devolved to PRIs in Gujarat, Maharashtra, Karnataka, Odisha, Uttar Pradesh, and West Bengal, i.e., 6 out of 8 sample states. Under this subject, gram panchayats are actively working on establishing and managing agricultural farms and granaries, utilising waste lands for cultivation and other farm-related activities. Through careful observation, we found an activity related to the sale of manure that is given to the Gram Panchayats of Gujarat and Maharashtra. We believe this activity may generate some additional revenue sources for Gram Panchayats if they have some control over the manure market. Currently, none of the Gram Panchayats generates revenue out of it. Further, in Uttar Pradesh, an activity relating to the marketing of vegetables, fruits and markets is assigned to Gram Panchayats. However, there is no generation of revenue out of it. One can get some additional sources of revenue by regulating the specific markets that the Gram Panchayats are empowered to. For example, In Ramapura Gram Panchayat of Karnataka, Kanakambara flowers, which are majorly grown, hold significance in temples and ceremonies like weddings. Most villagers, especially women, are engaged in casual employment in preparing garlands. The vendors pay a minimal amount for garlands to villagers and earn substantial income by selling these garlands at very high prices. The Gram Panchayat may significantly earn if they regulate this market and benefit village people by getting a fair price. These additional sources can be extended to all the GPs in a specific manner to generate revenue for GPs.

Under the subject 'Drinking water', Gram Panchayats maintain the drinking water facilities and provide water supply to households under its jurisdiction. The GPs have some taxation power regarding these activities, such as water tax (for supplying water through public taps) and water charges (for supplying water through pipelines). All the eight states have activities devolved under this subject and are levying tax or charges against it. States such as Andhra Pradesh, Gujarat, Karnataka, and Maharashtra are levying both the tax and user charges. However, in other states, the GPs levy tax or user charges. It suggests that GPs have the potential to generate better revenue. If Gram Panchayats strictly implement these existing taxation powers, it may generate significant revenue.

The subject related to 'fisheries' is devolved in Andhra Pradesh, Karnataka, Madhya Pradesh, Uttar Pradesh, and West Bengal, i.e. 5 out of 8 sample states. The gram panchayats maintain, manage, and construct fish/meat markets. Income can be earned through the auction of fish ponds, tanks and auction revenues from fish markets. West Bengal is getting a significant amount of revenue by leasing out village fish ponds. At the same time, states like Karnataka, Madhya Pradesh and Odisha gram panchayats are earning significant revenue through the auction of fish ponds and fish market fees. Since

this subject is devolved in Madhya Pradesh and Uttar Pradesh as well, PRIs in these states also generate additional revenues.

In the field of Sanitation, GPs are responsible for maintaining the sanitation and cleanliness of the village. Related to this subject, the GPs generate revenue by levying a sanitation tax or cleaning tax, as levied by Maharashtra for maintaining solid waste management systems and ensuring cleanliness on streets. Some of the Activities of gram panchayats that can generate additional sources of revenue include - Licensing of eating and entertainment establishments, Collection, segregation and transport of solid waste to multi-village solid waste management plants (as mentioned in Karnataka PRI Act) and the regulation of offensive or dangerous trade (as mentioned in Madhya Pradesh PRI Act). Regarding this subject, the gram panchayats of Andhra Pradesh and Maharashtra have been levying Drainage or cleaning tax, while Karnataka and Uttar Pradesh (to some extent) are levying collection charges for garbage collection and disposal. Similar charges can be levied by Gram Panchayats in other states to generate additional sources of revenue for better service delivery.

The subject regarding land improvement and soil conservation, the GPs have functions regarding land improvement and soil conservation. There is a specific activity devolved in the Karnataka PRI Act for the issue of certificates such as NOC for land conversion, licenses for homestays, resorts, bars and restaurants, hotels, liquor shops, burial, cremation grounds and crematoriums, slaughterhouses etc. This gives them the power to generate revenue through NOC, building licenses and trade licenses for land use. Karnataka is adding revenue by issuing NOC and building licenses for land use, while Andhra Pradesh is generating revenue by auctioning Panchayat land. Through building plan outlay or approval fees (both housing and commercial establishments), the Gram panchayats of Andhra Pradesh, Karnataka, West Bengal, and Maharashtra have been generating substantial revenue. The same can be extended and implemented to other states, especially from the commercial establishments that generate huge profits.

For the maintenance of community assets, taxes and fees can be collected for maintaining buildings meant for common use, such as community halls, guesthouses, *sarais* and rest houses. Other than these, they are also responsible for constructing and maintaining cattle farms, village bus stands, rickshaw stands, taxi stands, auto stands, cart stands, slaughterhouses and commercial complexes (as mentioned in Karnataka PRI Act). Related to this subject, Karnataka, Maharashtra and Andhra Pradesh have the taxation power of levying commercial fees on commercial establishments. The same can be extended to the rest of the other states. Similarly, user charges can be levied for the use of the community hall, rest houses, and other buildings of public use.

The subject 'Markets and fairs' is devolved to all states except Andhra Pradesh. However, the GPs of the State have the taxation powers to generate revenue through market auctions. The activities related to this subject involve control and regulation of *bazaars*, tonga stands, carts stands and motor

vehicle stands, registration of sales of animals in such markets, hats and fairs within Gram Panchayat. Related to these subjects, some states have been given taxation power to generate additional income through auctioning of markets in Andhra Pradesh, market fee by Karnataka, Madhya Pradesh, Odisha, and Maharashtra; Lease of market and Haat by West Bengal and Odisha (partially); and Trade registration fee by Odisha. The same can be extended to the GPs of other states as well.

In minor irrigation, water management, and watershed development, except Madhya Pradesh, 7 out of 8 sample states have this subject devolved in their state PRI Acts. There are some functions related to this subject, as assigned to GPs, that may generate additional sources of revenue, such as Approval of land/water use plans for watershed development through Gram Sabhas (as stated in Andhra Pradesh PRI Act) and Regulation and use of minor water bodies (as stated in Madhya Pradesh PRI Act). In consideration of this specific subject Gujarat and Maharashtra have empowered PRIs to levy some user fees for the supply of water through wells and tanks. Maharashtra also levies charges for water ATM and tanker rent. Similar charges may be levied in other states. The GPs may also lease out local minor irrigation bodies and levy fees (such as registration fees) to maintain assets created under watershed projects, including ponds, tanks, wells, and drainage systems.

To conclude, the mismatch between the activities assigned and meagre revenues and revenue-raising powers at the Gram Panchayat level highlights the need to review the delegation of responsibilities to the Gram Panchayat. Despite the empowerment to levy user charges and taxes, as per the Panchayati Raj Act, in reality, the Gram Panchayats were not actually levying those taxes. As a result, many activities continue to depend heavily on the Central and State grants.

Section 4: Sample Survey of PRIs in Selected States

4.1. Methodology for Sample Selection

Keeping the considerations of timelines and fiscal prudence in mind, the study proposes to cover two districts each in eight States, two Blocks in each district and two Gram Panchayats in each Block. This would amount to eight Gram Panchayats, four Block Panchayats and two District Panchayats in each State. In total, the following eight states were selected for the field visits, with an aim to comprehensively capture the variations across the Indian states in terms of socio-cultural differences and to ensure substantial geographical coverage representing Northern, Eastern, Western and Southern regions (Table 4A). Our sample of states includes those that are performing well in terms of their own source revenue collection and States that are not. An analysis by Ministry of Panchayati Raj (MOPR, 2024) indicates that while states such as Andhra Pradesh (INR 209) and Karnataka (INR 148) have substantial own source revenue collection during 2017-18 to 2021-22, Madhya Pradesh (INR 15), Uttar Pradesh (INR 13) and Odisha (INR 11) show meagre collection of own source revenue for the same period of study.

Table 4A. List of selected States

Geographical Location	States
North	Madhya Pradesh, Uttar Pradesh
South	Karnataka, Andhra Pradesh
East	West Bengal, Odisha
West	Maharashtra, Gujarat

For each State, the districts have been shortlisted considering the following indicators:

- Distance of the district from the capital city of the respective state
- District per capita income (District Domestic Product)

For per capita income, districts were ranked in descending order, with the highest-ranked district (or the district with the highest per capita income) at the top and the lowest at the bottom. Similarly, to capture the extent of economic opportunities available to the districts, the Report also ranked each of the districts in an ascending order with respect to their distance from the State capital. The district closer to the State capital was assigned a higher rank and a district farther away from the State capital, assumed to be devoid of potential economic opportunities, was assigned a lower rank.

Next, an average rank was arrived at for each of the districts of the State by taking a simple average of the ranks for each of the two indicators. One district within the districts that are closer to the state capital and has the highest per capita income and one from the districts that are farther from the

state capital and having moderate per capita income have been selected. Table 4B shows the final list of the districts selected for each of the states. Two districts were selected for each state with one district shortlisted in the ‘closer to the state capital’ category and another one from the ‘farther from the state capital’ category. The blocks from each of the selected districts were also chosen similarly based on the (per capita) own source revenue generated for the latest financial year for which data was provided by the District Panchayat Office and the distance of the block headquarters from the district headquarters.

For each of these selected Blocks, the Gram Panchayats were selected based on their own source revenue (per capita) generated in such a way that the sample consists of one Gram Panchayat with a sufficient collection of own source revenue and one with a lower collection of own source revenue, on the basis of the data shared by the state officials. Distance from the block headquarters is also considered so as to cover one closer to the block or urban agglomeration and the other from a remote area. Table 4B gives the final list of the selected Gram Panchayats for the field visits along with their own source revenue in per capita terms. For instance, in the Nallajerla block of the East Godavari district in Andhra Pradesh, one Gram Panchayat was selected with high own source revenue collection, Pothavaram, with a collection of INR 1997 in 2023-24, and one which reported a below average collection i.e., Prakashraopalem with a collection of INR 505.

Table 4B. List of Selected States, Districts, Blocks and Gram Panchayats

State	District	Block	Gram Panchayat	OSR per capita (2023-24)
Andhra Pradesh	East Godavari Distance 214.3 km Per Capita Income INR 167380	Nallajerla Distance 102 km	Pothavaram	1,997
			Prakashraopalem	505.23
		Kadium Distance 72 km	Kadiapulanka	1,376
			Veeravaram	805.31
	Kurnool Distance 335.4 km Per Capita Income INR 130682	Alur Distance 104 km	Molagavalli Kottala	71
			Kammaarachedu	282.71
		Aspari Distance 82 km	Billekallu	2,166
			Joharapuram	99.78
Gujarat	Jamnagar Distance 318.8 km Per Capita Income INR 155000	Jamjodhpur Distance 76 km	Sheth Vadala	764.06
			Bamthiya	106.49
		Lalpur Distance 38 KM	Pipartoda	109.41
			Jogvad	896.69
	Kheda Distance 66.4 km Per Capita Income INR 76000	Matar Distance 6.4 km	Sokhda	328.14
			Haijarabad	71.76

State	District	Block	Gram Panchayat	OSR per capita (2023-24)
Karnataka		Thasra Distance 65 km	Malai	545.79
			Pandvania	104.09
	Chikkaballapur Distance 58.7 km Per Capita Income INR 132416	Gauribidanur Distance 37 km	Ramapura	55.33
			Thondebhavi	849.08
		Sidlaghatta Distance 17 KM	Kumbiganahalli	431.85
			Ganjigunte	98.9
	Udupi Distance 398.2 km Per Capita Income INR 297524	Karkala Distance 56 KM	Marne	169.3
			Nitte	518.64
		Kundapura Distance 31 KM	Amasbail	116.07
			Koteshwara	576.13
Madhya Pradesh	Katni Distance 384 km Per Capita Income INR 106660	Budwara Distance 30.4 KM	Basadi	1,100.00
			Loharwara	210
		Dheemakheda Distance 56 KM	Atarsuma	1,700
			Khamha	500
	Sagar Distance 176 km Per Capita Income INR 92874	Deori Distance 64 KM	Jhunku	1,602.08
			Kusmi	493.33
		Rehli Distance 43 KM	Chandpur	2,605.40
			Madia Agrasen	383.33
Maharashtra	Kolhapur Distance 382.1 km Per Capita Income INR 241607	Bhudargad Distance 68 KM	Gangapur	246.24
			Gargoti	1,284.04
		Panhala Distance 22 KM	Wadi Ratnagiri	14,242.84
			Kotoli	452.29
	Wardha Distance 852.2 km Per Capita Income INR 208319	Asthi Distance 81.6 KM	Bharsawada	167.85
			Sahur	385.21
		Deoli Distance 17.7 KM	Vijaygopal	398.22
			Palsgaon	778.41
Odisha	Jagatsinghpur Distance 53.7 km Per Capita Income INR 59519	Balikuda Distance 8.8 KM	Borikina	60.4
			Garama	7.02
		Kujanga Distance 33.7 KM	Pandua	28.35
			Nuagarrh	135.96
	Sambalpur Distance 323.7 km Per Capita Income INR 67572	Maneswar Distance 8.5 KM	Deogaon	284.96
			Dhama	82.01
		Rairakhol Distance 68.1 KM	Bhaliakata	78.64
			Mochibahal	24.96

State	District	Block	Gram Panchayat	OSR per capita (2023-24)
Uttar Pradesh	Bijnor Distance 384 km Per Capita Income INR 69933.57	Afzalgarh Distance 64.9 KM	Seervasuchand	4.15
			Kasampur Garhi	1.62
		Najibabad Distance 37.5 KM	Jalabpur Gudal	35.13
			Mandawali	0.37
	Unnao Distance 62 km Per Capita Income INR 57007	Bangarmau Distance 51.7 KM	Kursath Gramin	0.09
			Shadi Pur	0.11
		Sikandarpur Sarausi Distance 10 KM	Marounda Suchit	106.76
			Patari	0.17
West Bengal	Jalpaiguri Distance 678.3 km Per Capita Income INR 44459.7	Nagarkata Distance 69 KM	Sulkpara	44.06
			Angrabhasa-I	10.74
		Rajganj Distance 24.7 KM	Fulbari-I	177.02
			Kukurjan	31.6
	Purba Bardhaman Distance 122 km Per Capita Income INR 4835532	Burdwan - II Distance 31 KM	Baikunthapur- I	279.56
			Nabastha- II	71.43
		Purbasthali- II Distance 56.6 KM	Patuli	62.6
			Mertala	27.16

4.2 Profile of the Sample

The following section attempts to summarise the main characteristics or features of the sample under study to better understand the selected districts as well as Gram Panchayats. In terms of the (projected) population for 2023-24, out of the 16 districts, none of the districts had a total population of fewer than 10 lakhs, with the most populated district being Purba Bardhaman (83, 23,631) and the least populated being Sambalpur (1152757). In terms of the geographical area of the districts, the largest district was Sagar (10252 sq. km.), with the majority of the districts being in the range of 3000 sq. km. to 6000 sq. km. (9 districts). The number of Rural Local Bodies (RLBs), especially Gram Panchayats, in each of these districts does not show stark variations; however, there are outliers. Largely, all districts constituted 1-2 Gram Panchayats per 10000 population in 2023-24 (projected). However, districts such as Purba Bardhaman and Jalpaiguri (in West Bengal) had just 0.3 and 0.2 Gram Panchayats per 10,000 population, respectively. On the other hand, Wardha district (Maharashtra) had 4 Gram Panchayats per 10,000 population, resulting in significant administrative convenience.

Based on the projected population for districts, the estimated population for all the 64 Gram Panchayats was calculated (Dhar, 2022) as given in the table below (Table 4C). An average Gram Panchayat in West Bengal had an estimated population of around 22,000 during 2020-21 to 2023-24, followed by Karnataka (9974) and Uttar Pradesh (9141). Despite the similar size of the Gram

Panchayat's population, there exists stark differences in the own source revenue receipts of Uttar Pradesh and Karnataka.

Table 4C. Average Gram Panchayat population (estimated) (2020-21 to 2023-24)

State	GP population	State	GP population
Andhra Pradesh	6420	Maharashtra	5100
Gujarat	3023	Odisha	6188
Karnataka	9974	Uttar Pradesh	9141
Madhya Pradesh	3426	West Bengal	21909

At the Gram Panchayat level, with respect to their estimated population size, around 40% of the Gram Panchayats had a population size between 2000 to 5000. This was followed by 20% of Gram Panchayats each in the range of 5000 to 10000 and 10000 to 15000. Only seven Gram Panchayats (out of 64) had a population exceeding 15000 (Table 4D).

Table 4D. Population size (projected) in 2023-24 for the Gram Panchayats

Projected population size for 2023-24	Number of Gram Panchayats
Less than 1,000	2
Between 1,000 to 2,000	3
Between 2,000 to 5,000	26
Between 5,000 to 10,000	13
Between 10,000 to 15,000	13
Greater than 15,000	7

In terms of the connectivity of the Gram Panchayats to the nearest State/National highway, around 56% of the Gram Panchayats had either a State or National highway within zero to 5 km. of their respective Gram Panchayat office, with only 11% of the Gram Panchayats connected to State/National Highway at more than 25 km. To understand the running of the daily operations of the Gram Panchayat, information regarding the staff in the Gram Panchayat office who are funded by the State government and those who are funded by GP Fund of the Gram Panchayat (OSR, Untied Grants) was also collected (Table 4E). Almost all the Gram Panchayats (except West Bengal) had a significant share of employees being funded from the GP Fund (*OSR, Untied Grants*), thus indicating the self-sufficiency in the running of daily operations of their offices. This also sheds light on their self-sufficiency in financing salaries of service-delivery, manpower from GP Fund, rendering them capable of recruiting a significant number of their own staff, in addition to those employed and paid by the State government.

Table 4E. Average employees funded by the revenues of the Gram Panchayat and the State

State	Average number of employees funded by GP	Average number of employees funded by the State Government
Andhra Pradesh	11	2
Gujarat	5	1
Karnataka	7	2
Madhya Pradesh	3	2
Maharashtra	13	1
Odisha	4	1
Uttar Pradesh	4	2
West Bengal	5	5

Looking at the extent of gender distribution of Sarpanches in different Gram Panchayats, it was found that there existed an almost equal distribution of female and male Sarpanches. In particular, there were 32 female and 31 male Sarpanches (Wadi Ratnagiri did not have a Sarpanch). Out of 63 Sarpanches, 19 Sarpanches were educated up to Class 10th (with 10 females), 19 had completed Higher Secondary (with 14 females) and 25 were Graduate and above (with 8 females). This implies that the majority of the female Sarpanches had just completed Higher Secondary (44%), followed by 31% who were only educated up to Class 10th, and only a quarter were Graduate and above. On the other hand, 55% of the male Sarpanches were found to be Graduates with 30% with education qualifications up to Class 10th.

Based on the findings during the field visit, the major taxes and user charges actually levied by the Gram Panchayats under study are summarised (Table 4F). Except for Odisha and Uttar Pradesh, all Gram Panchayats under study are empowered to levy a property tax. However, only 43 Gram Panchayats were found to be levying a property tax in their respective jurisdiction. Only 29 (45%) of the Gram Panchayats were found to be collecting a tax or user charges on water (public supply or private household connections). On the non-taxes front, 30 Gram Panchayats (47%) had put in place a mechanism to collect revenues by auctioning out or renting out the common property resources in their geographical boundaries. 28 Gram Panchayats (44%) were collecting rents from Gram Panchayat owned buildings.

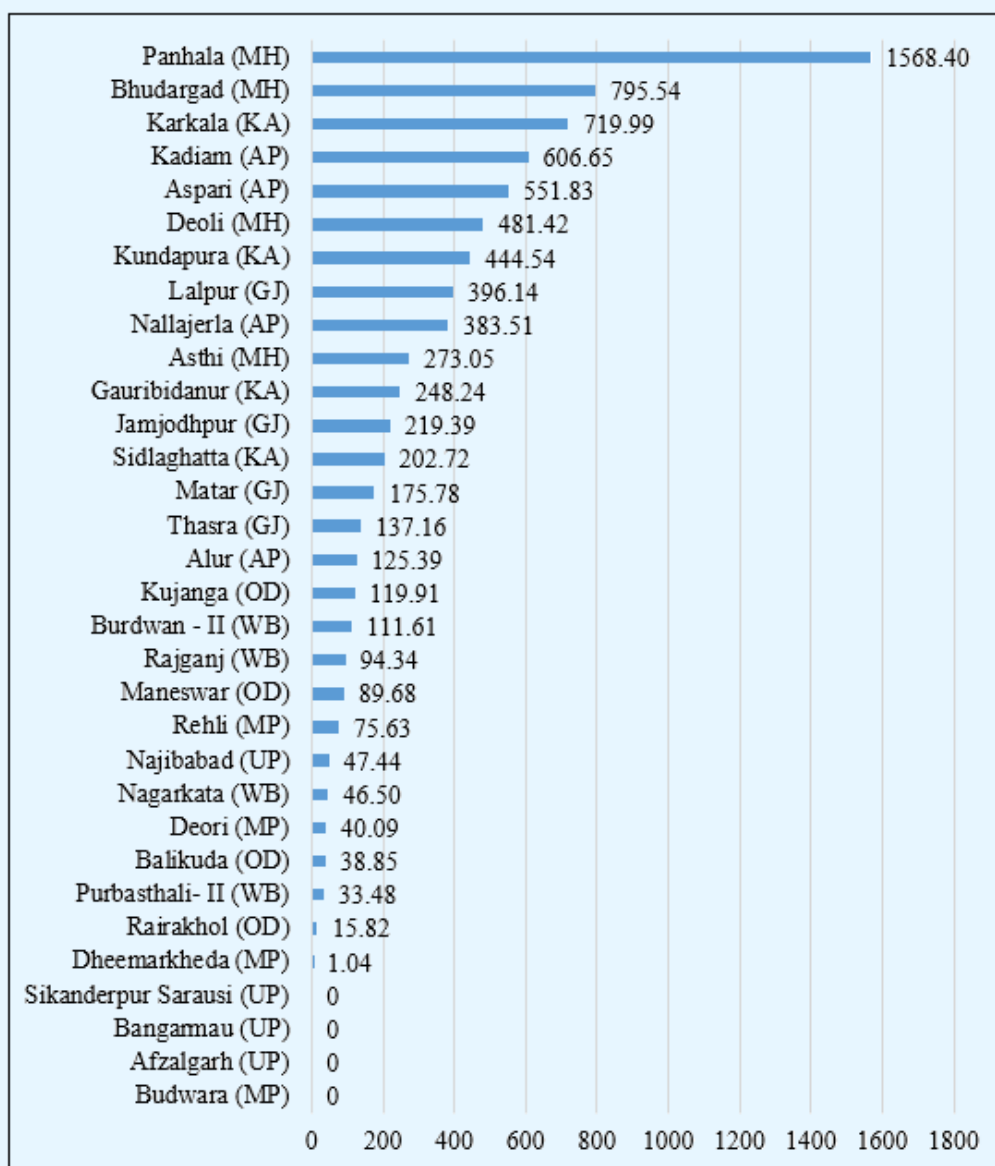
Table 4F. Levy of taxes/user charges by the Gram Panchayat

Levy of following taxes and user charges	Number of Gram Panchayats
Property Tax	43
License Fee	22
Water Tax (or fees) /Special Water Tax (or fees)	29
Weekly market fee/Annual festivals	22
Rents from Gram Panchayat buildings	28

Auctioning/Sale of Common Property Resources owned by Gram Panchayat	30
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To gain a comprehensive view of the collection of own source revenues of the Gram Panchayats, the average collection of own source revenue (block-wise) for the years 2020-21 to 2023-24 is plotted. Since there exist substantial variations in the collection of own source revenues at the Gram Panchayat level, to gain a better understanding, the average per capita own source revenues at the Gram Panchayat level was plotted (by using the projected population data) and the average of GPs at the block-level (Figure 4A). In four blocks (three in Uttar Pradesh and one in Madhya Pradesh), GPs had not collected any revenues in any of the preceding years. GPs in the seven blocks (two each in Odisha, West Bengal and Madhya Pradesh and one in Uttar Pradesh) had collected, on average, less than INR 50 in own source revenues (per capita) for the period 2020-21 to 2023-24. On the other hand, the blocks in which average collection by GPs is more than INR 1,000 in own source revenue (per capita) were Panhala (INR 1568), Bhudargad (INR 796), Karkala (INR 720), Kadiam (INR 606) and Aspari (INR 551). Resulting from the collections of these five Gram Panchayats, the average for the entire sample was pulled up to INR 251, meaning that 22 blocks (or 44 Gram Panchayats) had per capita own source collection less than the average of the entire sample. GPs in all four blocks of Maharashtra, two of Karnataka and three of Andhra Pradesh and one block of Gujarat had their own source revenue collection exceeding INR 251 per capita, indicating the comparatively higher collection of own source revenues in these four States.

Figure 4A. Block-wise collection of own source revenue per capita (in INR) (2020-21 to 2023-24)



Next, the extent of commercial activities prevalent in the sample Gram Panchayats was also assessed by analysing the presence of commercial establishments (such as grocery shops, chemists, beauty parlours/salons, hotels/restaurants, construction material shops etc.) in them (Table 4G). Only 18% of the Gram Panchayats had more than 50 grocery stores, with the majority (39 or 61%) having between 0 to 25 Gram Panchayats in their geographies. Almost 70% of Gram Panchayats in the sample had less than 5 medical shops, with 51% having less than 5 beauty parlours or salons. Similarly, 80% of the Gram Panchayats had less than five construction material shops, with only 6 Gram Panchayats having more than 10.

Table 4G. Commercial establishments in the Gram Panchayat

Number of commercial establishments	Number of Gram Panchayats
<i>Grocery stores</i>	
Less than 10	19
Between 10 to 25	20
Between 25 to 50	13
50 or more	12
<i>Medical shops/Chemists/Clinics</i>	
Nil	26
Less than 5	19
Between 5 to 10	12
10 or more	7
<i>Beauty Parlours/Salons</i>	
Nil	8
Less than 5	25
Between 5 to 10	17
10 or more	14
<i>Construction material shops</i>	
Nil	25
Less than 5	26
Between 5 to 10	7
More than 10	6

To conclude, this section summarises the basis of the selection of district, block and Gram Panchayats among the eight states. Among the selected Gram Panchayats, field investigation highlighted the diversity in the socio-economic and general variables across the eight states. Variables like connectivity and commercial establishments in the Gram Panchayat were included to judge the ability to generate own source revenue of the Gram Panchayat. A greater number of commercial establishments and connectivity to highways usually signifies the ability to generate greater own source revenue. The greater the manpower funded from the Gram Panchayat fund highlighted the high own source revenue of the Gram Panchayat. Further, despite an equal distribution of male and female Sarpanches, a majority of the female Sarpanches had completed only higher secondary education, whereas most of the male Sarpanches were graduate and above

Section 5: Trends in the Collection of Own Source Revenue

5.1 Own Source Revenue Profile of District and Block Panchayats

In this section, the Report takes a look at the own source revenue of District Panchayats and Block Panchayats across eight states based on field visits and analysis of their financial records for the years 2020-21 to 2023-24. Table 5A displays the average per capita own source revenues as well as the average own source revenue of the 16 sample district Panchayats for the period 2020-21 to 2023-24. Table 5B reports the own source revenues and per capita own source revenue at the block-level Panchayats for the same period. On a per capita basis, districts in Maharashtra (Wardha and Kolhapur) earn the maximum amount of their own source revenues, followed by Kheda district in Gujarat and Bijnor and Unnao in Uttar Pradesh. In the case of blocks, Burdwan-II (Purba Bardhaman District, West Bengal) boasts of the highest per capita own source revenue. This is followed by the Gauribidanur Block (Chikkaballapur District, Karnataka) and the Kujanga Block (Jagatsinghpur District, Odisha).

Table 5A. Average OSR and OSR per capita for District Panchayats (2020-21 to 2023-24)

State	District	Average OSR	Average OSR per capita
Andhra Pradesh	East Godavari	1,28,28,948	2.39
	Kurnool	41,60,068	0.92
Gujarat	Jamnagar	1,68,903	0.07
	Kheda	9,08,27,750	33.94
Karnataka	Chikkaballapur	0	0.00
	Udupi	4,35,511	0.37
Madhya Pradesh	Katni	0	0.00
	Sagar	0	0.00
Maharashtra	Kolhapur	32,45,33,715	79.23
	Wardha	35,26,83,388	202.44
Odisha	Jagatsinghpur	0	0.00
	Sambalpur	1,89,941	0.17
Uttar Pradesh	Bijnor	5,54,41,797	13.30
	Unnao	5,85,84,021	17.02
West Bengal	Jalpaiguri	5,22,23,698	6.22
	Purba Bardhaman	4,05,95,081	4.86

Table 5B. Average OSR and OSR per capita for Block Panchayats (2020-21 to 2023-24)

District	Block	Average OSR	Average OSR per capita
East Godavari	Kadium	0	0
	Nallajerla	27,068	0.32
Kurnool	Alur	0	0
	Aspari	0	0
Jamnagar	Jamjodhpur	10,90,959	7.02
	Lalpur	97,384	0.69
Kheda	Matar	0	0
	Thasra	0	0
Chikkaballapur	Gauribidanur	3,16,854	16.18
	Sidlaghatta	0	0
Udupi	Karkala	2,37,234	1.10
	Kundapura	13,52,934	3.42
Katni	Budwara	0	0
	Dheemarkheda	0	0
Sagar	Deori	0	0
	Rehli	0	0
Kolhapur	Bhudargad	0	0
	Panhala	0	0
Wardha	Ashti	0	0
	Deoli	0	0
Jagatsingpur	Balikuda	0	0
	Kujanga	12,02,277	10.09
Sambalpur	Manesar	0	0
	Rairakhol	0	0
Bijnor	Afzalgarh	0	0
	Najibabad	0	0
Unnao	Bangarmau	0	0
	Sikanderpur Sarausi	0	0
Jalpaiguri	Nagarkata	5,61,243	4.06
	Rajganj	0	0
Purba Bardhaman	Burdwan - II	1,17,05,035	71.33
	Purbasthali - II	3,84,762	1.68

Uttar Pradesh

District Panchayats in Uttar Pradesh collect significantly more own source revenue than Gram Panchayats. Key sources include Circumstances and Property Tax (C&P Tax), shop and business license fees, rent from properties, auction income from dead animals, cattle market license fees, mining revenue (Parivahan Shulk), and fees for map approvals. The primary revenue source is the C&P Tax. However, no own source revenue is collected in the blocks of Afzalgarh and Najibabad (Bijnor District) and Bangarmau and Sikanderpur Sarausi (Unnao District).

Karnataka

In Karnataka, Udupi District Panchayat generates its own source revenue primarily from rent, whereas Chikkaballapur District Panchayat collects no own source revenue. In Udupi's blocks (Karkala and Kundapura), rent is the main income source. In Chikkaballapur blocks (Gauribidanur), revenue comes primarily from building and tower-related charges, whereas in Sidlaghatta there is no source of own - revenues.

Andhra Pradesh

Rent is the major source of own source revenue for Kurnool and East Godavari District Panchayats. East Godavari also earns revenue from auctions and pond leases and Kurnool earns from sale proceeds. Among blocks, Nallajerla in East Godavari relies on rent, while blocks such as Alur and Apsari (Kurnool District) and Kadium (East Godavari District) collect no revenue.

Gujarat

District Panchayats in Jamnagar and Kheda earn their own source revenue from rest house fees, tender fees, penalties, advertisement income, and miscellaneous sources. Resthouse fees are the primary contributor. Kheda blocks generate no source revenue. However, Lalpur and Jamjodhpur blocks in Jamnagar earn revenue from construction deposits, rent, security deposits, and other miscellaneous sources.

Madhya Pradesh

District Panchayats in Madhya Pradesh, including Katni and Sagar, along with their respective blocks (Budwara, Dheemarkheda, Rehli, and Deori), do not generate any own source revenue.

West Bengal

Jalpaiguri and Purba Bardhaman District Panchayats maintain their own funds. Own source revenues in blocks such as Purbasthali-II and Burdwan-II (Purba Bardhaman District) and Rajganj and Nagarkata (Jalpaiguri District) come from rent, building plan approval fees, toll taxes and trade licenses, e-auctions

of community development trees, ferry ghats, and market lease rents. Trade licenses are the primary source of revenue.

Odisha

Jagatsinghpur District Panchayat collects no own source revenues, while Sambalpur District Panchayat earns revenue from rent and user charges. Among blocks, Kujang (Jagatsinghpur District) earns its own source revenue from rents, while Rairakhol and Manesar (Sambalpur District) and Balikuda (Jagatsinghpur District) collect no source revenue.

Maharashtra

Kolhapur District Panchayat's only source of revenue is parking fees, primarily interest from government grants. Wardha District Panchayat earns revenue from commercial fees, market and fair fees, license fees, penalties, guesthouse rents, death and birth certificate fees, audit receipts, and miscellaneous charges. Block Panchayats such as Bhudargad and Panala (Kolhapur District) and Ashti and Deoli (Wardha District) also contribute to own source revenue from similar sources.

In all, it was observed that the District and Block Panchayats do not possess the empowerment to levy taxes in their respective geographies. As a result, the collection of own source revenue is not significant at their levels. The next part reviews the collection of own source revenues at the level of the Gram Panchayats which are empowered by their respective State Panchayati Raj Acts to levy several taxes and user charges.

5.2 Own Source Revenue Profile of Gram Panchayats

5.2.1 Statutory Provisions Related to Empowered Taxes and User Charges

a) Statutory Provisions of Property Tax and Method of Assessment

Amongst all the components of taxes, *house tax* comprises the major component as the share of house tax was around **33%** across all Gram Panchayats (except Odisha and Uttar Pradesh) in 2020-21, **36%** in 2021-22, **35%** in 2022-23 and **28%** in 2023-24. The earnings from the house tax in all these years might also include the house tax arrears from previous years. Since the major source of employment in all the Gram Panchayats is agriculture leading to volatile earnings, and with 2020-21 being the COVID year, there are sharp fluctuations in the share of house tax. In the tables below, the method of determination of the value of the property followed by the rates of levy are outlined for all the states under study (except Odisha and Uttar Pradesh):

1. Andhra Pradesh

Andhra Pradesh is imposing the house tax only on the basis of the capital value of the house. The capital value is self-declared.

Basis of Levy	Minimum rates per year	Maximum rates per year
(A) Capital Value	1/8 the percent of the capital value	1 percent of the capital value
(B) Annual Value	Two percent of the annual value	Twenty percent of the annual value
(C) If the tax is levied on the basis of the Plinth Area of the house:		
(i) Terraced	INR 1.60 for every 10 Sq. m. or part thereof of the plinth area	INR 6.00 for every 10 Sq. m or part thereof of the plinth area
(ii) Partly terraced and partly tiled or thatched	INR 1 for every 10 Sq. m or part thereof of the plinth area	INR 3 for every 10 Sq. m or part thereof of the plinth area
(iii) Tiled	Rs.0.75 paise for every 10 Sqm or part thereof of the plinth area	Rs.2.00 for every 10 Sqm or part thereof of the plinth area
(iv) Partly tiled and partly thatched	Rs.0.50 paise for every 10 Sqm or part thereof of the plinth area	Rs.1.50 for every 10 Sqm or part thereof of the plinth area
(v) Thatched	Rs.0.37 paise for every 10 Sqm or part thereof of the plinth area	Rs.1.00 for every 10 Sqm or part thereof of the plinth area

2. Karnataka

The State has also changed the basis of valuation of a property from ‘rental value of the asset’ to ‘capital value of the asset,’ which has been implemented since 2022-2023 because since the process of ascertaining the rental value of the asset was not transparent and had significant room for errors. The levy of tax depends on the *market value guidelines* of the property in question, which are released by the Registration and Stamp Department (Central Valuation Committee) from time to time, based on several factors, including the built-up area of the property (*in sq. km.*)⁴. Public Sector Units (PSUs), by virtue of being separate legal entities, are not exempted from the tax payments. Religious buildings and charitable institutions will also be subjected to property tax if they indulge in activities of a commercial nature. To widen the tax base and bring all the newly constructed properties under the tax net, the Gram Panchayat, in the first month of every financial year, conducts a comprehensive survey of all the buildings and vacant lands and maintains a comprehensive and updated list of all properties in a Gram Panchayat (*Panchayat Profile Management*). The Gram Panchayat collects several details with respect to each property in the Gram Panchayat, such as construction of the building, use, age of the building etc., which aids in the correct calculation of taxes. The Gram Panchayat collects several details with respect to each property in the Gram Panchayat such as construction of the building, use, age of the building etc., which aids in the correct calculation of taxes. The state also keeps coming up with new rules and guidelines with several Government Orders (GOs) (see, for instance, GO No. KPRC-DEV/198/2021, Government of Karnataka).

⁴ <https://igr.karnataka.gov.in/storage/pdf-files/2023-24%20Gazette-CVC/Shivajinagara.pdf>

Features of Property	Rates (Residential)	Rates (Commercial)	Rates (other than residential)	Rates per year (Agriculture)
RCC roof, concrete/brick wall, marble, flooring, teak wood windows and doors.	0.10%	0.50%	0.40%	0.30%
RCC roof, concrete/brick wall, granite, flooring, teak wood windows and doors.	0.09%	0.50%	0.40%	0.30%
RCC roof, concrete/brick wall, vitrified flooring, honna wood windows and doors.	0.08%	0.40%	0.30%	0.25%
RCC roof, concrete/brick wall, mosaic/red oxide floor and forest windows and doors	0.07%	0.40%	0.30%	0.25%
Madras Terrace, Mangalore Tiles, Brick/Mud all, Red Oxide Floor/ Forest wood windows and doors	0.06%	0.30%	0.20%	0.20%
Ordinary tiles/mud wall/ forest wood windows and doors	0.05%	0.20%	0.20%	0.20%

3. Maharashtra

Similar to Karnataka, house tax is levied on the capital value of the property in the state of Maharashtra. To arrive at the capital value of the property, the Gram Panchayat uses the value of Area of the Property (Ar), Ready Reckoner Rate (Land Rate (LR) and Construction Rate (CR)), *Weights* and depreciation (δ). The ready reckoner rate (Land Rate and Construction Rate) is decided by the Government of Maharashtra and varies across the Gram Panchayats.

$$\text{Capital value} = \frac{Ar \times [LR + (\delta \times CR)] \times \text{Weights} \times \text{Rate of Tax on Buildings}}{1000}$$

1. Usage of Building and its weights

Usage of Building	Weights
Residential	1.00
Industrial	1.20
Commercial	1.25

2. Age of Building and its depreciation rate.

Age of Building (Years)	Hut or mud Building, Stone or Brick Building Built in clay	Stone, bricks, Building built in lime or cement, and RCC built in Building
0-2	0%	0%
above 2 - upto 5	5%	5%
above 5 - upto 10	15%	10%
above 10 - upto 20	25%	20%
above 20 - upto 30	40%	30%
above 30 - upto 40	55%	40%
above 40 - upto 50	70%	50%
above 50 - upto 60	80%	60%
above 60	85%	70%

3. Rate of tax on buildings

Type of Buildings	Minimum rates per year	Maximum rates per year
	Per 1000 of its Capital Value	Per 1000 of its Capital Value
Hut or mud Building	30 paise	75 paise
Stone or Brick buildings built in clay	60 paise	120 paise
Stone, bricks building built in lime or cement	75 paise	150 paise
RCC built in building	120 paise	200 paise
Vacant Land	150 paise	500 paise

4. West Bengal

Every household in the Gram Panchayat is asked to fill Form 5A, where each household is asked to write a market valuation of their house in the form on the basis of their own judgement. The Gram Panchayat then calculates 6% of the market valuation given by each household. The house tax charged by the Gram Panchayat is then 2% of the 6% of the market valuation. For example, if the market valuation given by the household is INR 100000, then Gram Panchayat would charge house tax of INR 120 (i.e. 6% of 100000 is INR 6000 and 2% of INR 6000 is INR 120).

5. Gujarat

Taxation on land and buildings is based on the assessed capital value of the land and building. The Gram Panchayat Committee decides the household's valuation based on the construction type, with the minimum and maximum tax rates being 0.5% and 1.5%, respectively.

6. Madhya Pradesh

Taxation on land and buildings is based on the assessed capital value of the land and building, which is self-declared, with the rates levied as mentioned below:

Capital Value	Minimum rates per year	Maximum rates per year
On residential land and building of capital value exceeding INR 50,000 but not exceeding INR 1,00,000	20 paise per INR 100/- of the capital value or fraction thereof	30 paise per INR 100/- of the capital value or fraction thereof
On residential land and building of capital value exceeding INR 1,00,000	INR 1 per INR 500/- or fraction thereof	INR 1.50 per INR 500/- or fraction thereof
On commercial land building and shops of capital value exceeding INR 25,000 but not exceeding INR 50,000	INR 1 per INR 500/- or capital value or fraction thereof	INR 1 per INR 500/- or capital value or fraction thereof
On commercial land, building and shops of capital value exceeding INR 50,000	INR 2 per INR 500/- or capital value or fraction thereof	INR 3 per INR 500/- or capital value or fraction thereof

b) Statutory Provisions of Other Taxes and User Charges and Method of Assessment

The own source revenue of the Gram Panchayats consists of tax and non-tax revenues. Non-tax revenues consist of other taxes and user charges. Some of the important sources of *other taxes and user charges* consisted of pilgrim tax, water tax, sanitation tax, lighting tax, income from auctions, and license fees/trade registration fees etc. Out of 64 Gram Panchayats, many Gram Panchayats were able to generate a significant share of their own source revenue from imposing user charges. Gram Panchayats rented out their shops in the Gram Panchayat-owned shopping complexes, generating a good amount of revenue as rents. The rent was determined based on the area of the shop and was revised every few years. A significant amount of own source is also collected from annual rents from mobile towers. Similarly, some Gram Panchayats generated significant revenues through pond auctions, which took place every five years with this amount being decided by the Gram Panchayat. Maharashtra issued tenders for levying pilgrim tax, a major revenue source in one of the Gram Panchayats of Maharashtra (Wadi Ratnagiri), which the Gram Panchayat decides.

Gram Panchayats also collect license fees from commercial shops, which were mostly decided arbitrarily based on the size of the shops, stock and sale turnover of the shop in several villages. Additionally, as part of the user charges, a fee of approximately between INR 30 to INR 60 was collected

from each household for sanitation and solid waste management services. However, the fee was also reduced for households that were too poor to pay the full amount to ensure that even economically weaker families could access these essential services. These charges contribute to maintaining cleanliness and proper waste disposal systems within the region. Further, some Gram Panchayats charge water rates, special water rates, private tap connection fees and lighting rates for efficient provision of services to the Gram Panchayat at fixed rates as decided by the Panchayat representatives in consultation with the Gram Sabha.

5.2.2 Profile of Own Source Revenue Collections at Gram Panchayat Level

The following table reports the average share of various components (own source revenue, assigned taxes, grants from the State and grants from the Centre) in the total receipts of the Gram Panchayats at the state-level from 2020-21 to 2023-24 (Table 5C) (see Table A7 in Appendix 7 for more details). Though own source revenue occupies a significant share (40% or more) in the total receipts for 13 Gram Panchayats in Maharashtra (5), Andhra Pradesh (5) and Karnataka (3), its share constitutes less than 10% in 16 Gram Panchayats (*see Table A7 in the Appendix*). In all, own source revenue constitutes around 18% of the total receipts of the Gram Panchayats in the entire sample. Grants from the Centre (comprising of Finance Commission transfers and grants under Centrally Sponsored Schemes) constitute a significant 57% of the total receipts of the Gram Panchayats, ranging from 18% in some Gram Panchayats of Andhra Pradesh to 98% in Mochibahal, Odisha. In its recent report, based on the data available for 26 States and UTs, RBI (2024) shows that own source revenue (tax and non-tax) comprises around 6% of the total revenue receipts of the Gram Panchayats. Similarly, grants from the State make up 23% of the total receipts, with the share of the assigned taxes a meagre 1% in the entire sample under study. Additionally, receipts from own source revenue display a negative correlation with both the grants from the Centre (-0.58) as well as the State (-0.44). This indicates that the lower collection of own source revenue is compensated by the higher grants from both the Centre and State. This might be because Gram Panchayats, with a higher population, are found to generate higher own source revenue (0.08), consequent to a greater number of commercial activities and taxpayers; they also receive a smaller share of grants from both the Centre and State. There exists stark inter-state disparities as well. According to Table 5C, the share of own source revenue receipts in total receipts varies from 1% in Uttar Pradesh to 40% in Andhra Pradesh. Uttar Pradesh is followed by Madhya Pradesh (3%), Odisha (10%), West Bengal (13%), Gujarat (15%), Karnataka (26%) and Maharashtra (39%). As a result of the minuscule own source revenues, Uttar Pradesh and Madhya Pradesh receive a share of more than 95% from the Centre and State to make up for their low revenue collection.

Table 5C. Components of Gram Panchayats' total receipts (As a percent of total receipts) (2020-21 to 2023-24)

State	OSR	Assigned Taxes	Grants from State	Grants from Centre
Andhra Pradesh	40.88	3.71	7.44	47.97
Gujarat	15.41	0.00	41.93	42.67
Karnataka	25.76	0.00	11.90	62.34
Madhya Pradesh	2.96	1.96	11.47	83.62
Maharashtra	39.18	1.10	13.34	46.38
Odisha	9.62	0.00	28.00	62.38
Uttar Pradesh	1.05	0.00	43.50	55.45
West Bengal	12.86	0.00	25.93	58.09

The next table (Table 5D) analyzes the frequency distribution of the Gram Panchayats against the share of their own source revenue in total receipts. As reported in the Table, leaving out the Gram Panchayats with no collection of own source revenue, the majority of the Gram Panchayats (16) receive less than 10% of their receipts from their own revenue collection. Almost 55% of the Gram Panchayats receive less than 20% of their receipts from their own source revenue. Only four Gram Panchayats in the sample receive more than half of their total receipts from the collection of own source revenue.

Table 5D. Classification of Gram Panchayats based on the share of their average own source revenue in total receipts

Class Intervals (In per cent)	Number of GPs
Below 10%	16
Between 10% to 20%	13
Between 20% to 30%	11
Between 30% to 50%	10
More than 50%	4

Note: The Table excludes GPs with zero own source revenue

Based on the per capita own source revenue of all the Gram Panchayats in the sample for the latest year, i.e., 2023-24 (2022-23 for the case of Karnataka due to unavailability of data), Gram Panchayats have been grouped into different categories (Table 5E) (for more details, see table A1 in Appendix 3). Around 25% of the Gram Panchayats had less than INR 10 as per capita collection of revenues (*with 14 Gram Panchayats earning zero own source revenue in 2023-24, mostly in Odisha, Uttar Pradesh and Madhya Pradesh*). Around 17% of Gram Panchayats were earning between INR 10 and INR 100. A significant share of Gram Panchayats (34%) had own revenue between INR 100 to INR 500 on a per capita basis. This was followed by seven Gram Panchayats who earned between INR 500 to INR 1000 in 2023-24. Three of these seven Gram Panchayats were located in Karnataka. Billekallu (Andhra Pradesh) and

Wadi Ratnagiri (Maharashtra) were earning the highest per capita own revenue, i.e., INR 1543 (income from tomato market auctions) and INR 3866 (pilgrimage tax collections), respectively, in the year 2023-24. In all, most of the high-earning Gram Panchayats were located in Andhra Pradesh, Karnataka, Gujarat and Maharashtra.

Table 5E. Classification of Gram Panchayats based on their per capita own source revenues (2023-24)

Class Intervals (In INR)	Number of Gram Panchayats (In per cent)
0-10	16 (25)
10 to 50	10 (16)
50 to 100	7 (11)
100 to 500	22 (34)
500 to 1000	7 (11)
More than 1000	2 (3)

a) Property Tax

As empowered by the respective State Panchayati Raj Acts, the Gram Panchayats can levy several taxes or user charges on the residents. Based on the field visits, the major taxes include property/house tax, pilgrim tax, water tax, drainage tax, sanitation tax, lighting tax, advertisement tax and pilgrimage tax. The user charges include license fees (certificate fees, conversion fees, trade registration fees, road cutting fees), vehicle tolls, income from auctions (ferry ghats, community parks, ponds, pounds, fish tanks), private water connection charges, rents (building rent, guest house rent, shopping complex rent), license fees (building license, minor forest produce license, trade license), development charges from private estate, interest receipts, donations/royalties.

The Table below (Table 5F) displays the frequency distribution of the Gram Panchayats based on their per capita house tax (*Col. 1*) and user charges (*Col. 2*) collections. As reported in the following table, 60% of the Gram Panchayats collected up to INR 50 per capita as house tax in 2023-24, with 17% of Gram Panchayats collecting a revenue of between INR 100 to 200. Only two Gram Panchayats (*Koteshwara and Nitte*) collected more than INR 400 as house tax. Coming to the collection of user charges, 53% of Gram Panchayats earned less than INR 50, followed by 33% of Gram Panchayats who earned between INR 50 to INR 200. A meagre 6% (or four) Gram Panchayats earned more than INR 400 per capita in user charges collections.

Table 5F. Classification of Gram Panchayats based on their per capita house tax and user charges (2023-24)

Class Intervals (In INR)	Number of Gram Panchayats (In per cent) (House Tax)	Number of Gram Panchayats (In per cent) (User Charges)
	<i>Col. 1</i>	<i>Col. 2</i>
0 to 50	29 (60)	34 (53)
50 to 100	5 (10)	11 (17)
100 to 200	8 (17)	10 (16)
200 to 400	4 (8)	5 (8)
More than 400	2 (4)	4 (6)

It is also observed from the sample that property taxes constitute the major share of the own source revenue of the Gram Panchayats. Based on the field survey data, in 2022-23, house tax comprised around 40% of the total own source revenue of all the Gram Panchayats (excluding the Gram Panchayats of Uttar Pradesh and Odisha). Except for Odisha and Uttar Pradesh, all the States are empowered to collect house taxes as per their State Panchayati Raj Acts.

b) Other Taxes and User Charges

Other taxes comprise water tax/user charges, lighting tax, drainage/cleaning tax, tax on advertisements and vehicle tax. Based on the field study, it was found that four Gram Panchayats in Gujarat, two in Karnataka and five in Maharashtra were deriving 50% or more of the total tax revenues from the *other taxes* component of tax revenue. While Wadi Ratnagiri (Maharashtra) boasted of a significant amount of *pilgrimage tax*, which even surpassed its property tax collection, the rest of the Gram Panchayats collected the maximum share of their tax revenue from water tax/user charges, which made up the bulk of their tax revenue collections.

The collection of user charges was found to depend upon the location of the Gram Panchayat, the extent of commercial activity in the village and the ownership of Common Property Resources (CPRs). The table below (Table 5G) provides an overview of the share of user charges in the own source revenue of the Gram Panchayats for 2022-23. 16 Gram Panchayats did not collect any user charges in 2022-23. These include Haijarabad, Basadi, Loharwara, Atarsuma, Khamha, Kusmi Seervasuchand, Borikina etc. Among the remaining 48 Gram Panchayats, a significant number of Gram Panchayats (9) earned more than 90% of their own source revenue from user charges in 2022-23 (Seven Gram Panchayats in Odisha earned 100% of their own source revenue from user charges in 2022-23). 14 Gram Panchayats earned between 30% and 50% of their own source revenue from user charges.

Table 5G. Classification of Gram Panchayats based on their share of user charges in own source revenues (2022-23)

Class Intervals (In INR)	Number of Gram Panchayats
Below 10%	7
10% to 30%	6
30% to 50%	14
50% to 70%	7
70% to 90%	5
More than 90%	9

Next, the components of non-tax revenues, which are the income that Gram Panchayats generate through sources of income other than tax are looked at. The sources of non-tax revenues are categorized as the following: fees and user charges, rent and levy on commercial establishments, license fees, income from auction, interest receipts, donation and deposits and others. Table 5H displays the number of Gram Panchayats that are generating 50% or more of their non-tax revenues by way of a category as specified in the table.

Table 5H. Components of non-tax revenue (as a share of non-tax revenue)

Components of non-tax revenues	No. of GPs (In Per cent)
Fees and user charges	10 (16)
Rent and levy on commercial establishments	3 (5)
License Fees	0
Income from auction	7 (11)
Interest receipts	3 (5)
Donation and deposits	0
Others	10 (16)

Fees and User Charges

Among the 64 Gram Panchayats surveyed, a select group of 10 Gram Panchayats demonstrates a significant portion of their non-tax revenue being generated from fees and user charges (such as building plan outlay and approval fees, private water charges and connection fees, ferry *ghat* toll, development charges from private estates etc.). In Andhra Pradesh, Gram Panchayats such as Kadiapulanka and Veeravaram, alongside Prakashraopalem in East Godavari district, have showcased remarkable capacities in generating income through building plan outlay and approval fees. This trend underscores the importance of effective regulatory practices in harnessing revenue potential at the local level. Some Gram Panchayats have also excelled in monetizing water supply services by providing private tap connections to households, where the combination of user charges and connection fees constitutes a vital income source. Maharashtra and Andhra Pradesh have emerged as exemplary states in this regard, with Gram Panchayats in these states demonstrating significant efficiency in implementing water supply schemes. The Gram Panchayats of Vijaygopal, Palsgaon, and Sahur in Wardha District (Maharashtra) and Pothavaram in East Godavari district, as well as Molagavalli Kottala in Kurnool District, Andhra

Pradesh, have significantly outperformed others in leveraging this source of revenue. Kumbhiganahalli (Karnataka) has shown a substantial revenue stream generated through an ACC-Adani Cement factory by levying development charges on it. This case illustrates the strategic importance of industrial establishments in enhancing non-tax revenue. In Odisha, Deogaon Gram Panchayat in Sambalpur district derives considerable income from the ferry *ghat* toll and displays the potential of transportation-related fees in rural contexts. Similarly, trade registration fees have become a key revenue driver in Sulkapara Gram Panchayat in Jalpaiguri District of West Bengal. Additionally, the sale of tender forms has proven to be a reliable revenue stream for Sulkapara Gram Panchayat, thus reinforcing the relevance of procedural documentation as a financial resource.

Rent and Levy on Commercial Establishments

Similarly, three Gram Panchayats have shown significantly higher income generation through the levy of rent and other charges on commercial establishments. Shopping complex rents stand out as a major source of income. Building rents have also emerged as an important revenue stream in Gram Panchayats such as Vijaygopal (Wardha District, Maharashtra) and Amasbail (Udupi District, Karnataka). These Gram Panchayats have successfully generated own source revenue from commercial property establishments in their geographies. Thondebhavi Gram Panchayat (Chikkaballapur District, Karnataka) provides an excellent example of capitalizing on the presence of factories within their jurisdiction and deriving financial benefits from industrial engagement at the local level. Additionally, license fees and rents collected from cell towers have become vital income sources for Bharswada Gram Panchayat in Maharashtra.

Income from Auction

In the sample, there exists seven Gram Panchayats that generate 50% or more of their non-tax revenue from the auction of common property resources, which includes incomes from the lease of ferry *ghats*, auction of Gram Panchayat land, fish tanks, ponds, dry waste sales etc. Income generated through these sources is innovative in the sense that it is adaptable to local contexts and resources. Income from the auction of fish tanks and ponds has emerged as a reliable source of revenue stream for Gram Panchayats like Prakashraopalem (Andhra Pradesh), Dhama (Odisha), Chandpur (Madhya Pradesh) and Pandvania (Gujarat). Similarly, Malai Gram Panchayat (Gujarat) was augmenting its pool of own source revenue from the auction of trees. Market-related auctions also contribute significantly to Gram Panchayat revenues. For instance, Billekallu (Andhra Pradesh) has effectively used tomato market auctions to enhance its income. The auctioning of panchayat land is another source of revenue and is quite significant in Johrapuram Gram Panchayat (Andhra Pradesh)

Interest Receipts

Interest receipts from the Gram Panchayat funds were also found to be a significant source of income for Bamthiya, Jogvad and Pipartoda Gram Panchayats in Gujarat and Ramapura in Karnataka. This, however, indicates that the Gram Panchayats are not exploiting their revenue potential from other productive sources.

Others

Under this category of non-tax revenue, the Gram Panchayats receive income through account transfers, transfers from water accounts, meat production, awards, recoveries, sale of scrap, sale of newspapers, sale of forms, sale of trees, Kolagram (Arrar) brick-making industries, earnest money deposits, audit receipts, miscellaneous receipts, water conservator salary, funeral death-related charges, and other non-tax unclassified sources. Eleven Gram Panchayats have a significant proportion of their non-tax revenue under this category, with the significant ones being awards from higher tiers of the government, transfer of money from water accounts, penalties and fines, staff salary Provident Fund, amongst other sources of income. For instance, due to the unanimous election results, Kammarachedu Gram Panchayat (Andhra Pradesh) received an award of INR 10 lakhs, which constituted a significant source of non-tax revenue. Further, there has been a transfer of money from the water account to a significant extent in Wadi Ratnagiri (Maharashtra).

In sum, own source revenue as a share of total receipts of the Gram Panchayats shows substantial disparities, with the share ranging from 1% (in Uttar Pradesh) to 40% (in Andhra Pradesh). It was also seen that receipts from own source revenue display a negative correlation with both the grants from the Centre as well as the State. This indicates that the lower collection of own source revenue is compensated by the higher grants from both the Centre and State. This might be because Gram Panchayats, with a higher population, are found to generate higher own source revenue (0.08), consequent to a greater number of commercial activities and taxpayers; they also receive a smaller share of grants from both the Centre and State. Almost a quarter of the Gram Panchayats in the sample had a meagre per capita own source revenue collection below INR 10. Though property taxes account for the majority of the own source revenue collections, there has been significant volatility over the period (2020-21 to 2023-24). This might be a result of the structure of employment witnessed in these Gram Panchayats, with a majority of the population involved in agriculture (self-employed or casual labourers) working on tracts of land. As reported above, almost 60% of the Gram Panchayats in the sample had per capita house tax collection below INR 60. Regarding the non-tax revenue collection, fees and user charges constituted the major share (such as building plan outlay and approval fees, private water and connection fees, ferry *ghat* toll, development charges from private estates etc.).

Now, based on the field visits and conversations with the State and Gram Panchayat officials, the methods and criteria used in different States for levying property taxes and user charges are studied.

5.3 Property Tax Projections

Except for Odisha and Uttar Pradesh, all the States are empowered to collect house taxes as per their State Panchayati Raj Acts. Based on the field survey data, in 2022-23, house tax comprised around 40% of the total own source revenue of all the Gram Panchayats (excluding the Gram Panchayats of Uttar Pradesh and Odisha). However, there exist wide inter-state disparities. The table below (Table 5I) outlines the average per capita property tax collections for 2023-24 for all eight states (2022-23 for Karnataka). Karnataka leads the way with the highest collection of per capita property tax (INR 184.5), followed by Maharashtra (INR 102.35) and Andhra Pradesh (INR 98.8).

Table 5I. Per capita property tax revenue: State-wise

State	Average property tax per capita (INR)
Andhra Pradesh	98.8
Gujarat	68.68
Karnataka	184.5
Madhya Pradesh	1.41
Maharashtra	102.35
Odisha	0
Uttar Pradesh	0
West Bengal	38.27

The system of property tax collections in the States of Karnataka, Andhra Pradesh and Maharashtra involves a series of well-devised criteria which are, in turn, based on several bases such as usage of the building (*residential, industrial, commercial*), age of the building (in years), type of building (*hut or mud building, stone or brick building built in clay, RCC built-in building etc.*). A noteworthy example is that of Karnataka. The state has also changed the basis of valuation of a property from ‘rental value of the asset’ to ‘capital value of the asset’ which has been implemented since 2022-2023. Since the process of ascertaining the rental value of the asset was not transparent and had significant room for errors, Karnataka, by amendment of the Act, changed the basis of taxation to ‘capital value of the asset’⁵. The levy of tax depends on the *market value guidelines* of the property in question which is released by the Registration and Stamp Department (Central valuation Committee) from time to time, based on several factors, including built-up area of the property (*in sq. km.*)⁶. Following the estimation of the market value, the property is categorised into six categories based on the following three features of the property; namely, *roof, flooring and windows*. Based on these three factors the Gram Panchayat categorises the properties into six different groups such as (a) *properties with RCC roof, concrete or*

⁵ <https://indiankanoon.org/doc/771282/>

⁶ <https://igr.karnataka.gov.in/storage/pdf-files/2023-24%20Gazette-CVC/Shivajinagara.pdf>

brick wall, marble flooring and wood window doors; (b) Madras terrace, brick/mud wall, AC Sheet, red oxide flooring, forest wood windows and doors etc. The percentage of tax levied on these six kinds of structures is further differentiated based on the type of property i.e., agro-based manufacturing units, residential buildings, non-residential buildings and commercial buildings. To widen the tax base and bring all the newly constructed properties under the tax net, the Gram Panchayat, in the first month of every financial year, conducts a comprehensive survey of all the buildings and vacant lands and maintains a comprehensive and updated list of all properties in a Gram Panchayat (*Panchayat Profile Management*). The Gram Panchayat collects several details with respect to each property in the Gram Panchayat such as construction of the building, use, age of the building etc. which aids in the correct calculation of taxes. The state also keeps coming up with new rules and guidelines with several Government Orders (GOs) (see, for instance, Government Order No. KPRC-DEV/198/2021 dated 31st March 2022, Government of Karnataka).

As a result of these systematic devised methods, Karnataka is collecting the highest per capita property taxes. To understand the potential of property tax collections in the rest of the states, the Report tries to calculate the projected property tax revenues if:

Case 1: All the Gram Panchayats collect a per capita property tax of INR 184.5 (Karnataka)

Case 2: All the Gram Panchayats near the State capital collect INR 277 (similar to Udupi district in Karnataka) and INR 92 for the Gram Panchayats farther from the State capital (similar to Chikkaballapur district in Karnataka)

Table 5J. GP property tax projections under two scenarios (2023-24)

State	Actual average property tax of GP	Potential average property tax of GP (CASE 1)	Potential average property tax of GP (CASE 2)
Andhra Pradesh	7,28,858	11, 89,247 (63.2%)	14, 78,447 (102.8%)
Gujarat	2,89,609	5, 69,787 (96.7%)	6, 22,035 (114.8%)
Karnataka	20,29,739	20,29,739	20,29,739
Madhya Pradesh	6,568	6, 46,120 (9737.4%)	6, 81,635 (10278.1%)
Maharashtra	4,68,256	9, 45,608 (101.9%)	11, 82,651 (152.6%)
Odisha	0	11,56,269	13,63,184
Uttar Pradesh	0	17,14,595	17,06,495
West Bengal	11,63,409	40, 84,189 (251.1%)	35, 55,897 (205.6%)

Table 5J displays the potential house/property tax revenues under both scenarios. If Odisha and Uttar Pradesh can amend their State Panchayati Raj Acts so that the Gram Panchayats can levy property taxes, the States will gain a significant amount of revenue. While Odisha can earn more than INR 11 lakhs under Case 1, Uttar Pradesh can earn more than INR 17 lakhs. The largest benefit will accrue to Madhya Pradesh (9737% in Case 1 and 10278% in Case 2) if the State adopts the property tax levy as in Karnataka. West Bengal can also increase its revenue by more than 250% (more than INR 40 lakhs under Case 1).

Table 5K. GP property tax projections (State-wise) (2023-24)

State	Estimated Property Tax for the State on basis of Average in the Sample (in INR lakhs)	Potential Property Tax for the State on basis of Average in the Sample (CASE 1) (in INR Lakhs)
Andhra Pradesh	35,162.80	65,663.32
Gujarat	40,153.27	74,982.57
Karnataka	40,869.80	76,320.63
Madhya Pradesh	61,350.17	1,14,565.85
Maharashtra	68,036.18	1,27,051.37
Odisha	37,935.62	70,841.31
Uttar Pradesh	66,526.52	1,24,232.21
West Bengal	1,79,917.66	3,35,979.84

Table 5K goes further and analyses the (potential) state-level property tax collections for the year 2023-24. The analysis assumes a per capita property tax collection of INR 184.5 for the rural population of the eight States (by using the Census 2011 data and projecting the present rural population).

5.4. Best Practices from Field Visit to Gram Panchayats

1. Vegetable Market Place, Billekallu, Andhra Pradesh

Billekallu is a village located in the Aspari block of Kurnool district, Andhra Pradesh, situated 74 km away from the district headquarters in Kurnool. This Gram Panchayat has exemplified how community participation, resourcefulness, and strategic planning can help a rural area generate its own revenue. The village has successfully leveraged its local assets to build infrastructure and create a sustainable source of income, contributing to its overall development. One of the major initiatives undertaken by Billekallu GP involved the establishment of a local market. A group of dedicated villagers, along with the Gram Panchayat, made a collective effort to purchase land and develop the market. The market was built with contributions from local residents along with the Gram Panchayat supported by a loan from NABARD (National Bank for Agriculture and Rural Development). This market infrastructure is primarily for the sale of agricultural produce, where the main crop sold is tomatoes with other seasonal produce. The market serves as an essential platform for farmers and sellers to receive fair prices for their crops. It is a significant hub for agricultural transactions. This has helped both the villagers and the Gram Panchayat in generating resources. Over the past four years, Billekallu Gram Panchayat has managed to generate significant revenue from this market consistently. On average, the Gram Panchayat has earned approximately INR 41,41,250 annually for the past four years (2020-24). In the fiscal year 2023-24, the revenue reached its highest level of INR 68,00,000, marking a milestone in the GP's own source revenues. The success of the market initiative can largely be attributed to strong community participation and the involvement of the Gram Panchayat for developing the infrastructure. The revenue generated by the GP has had a direct positive impact on the local community. The funds have been reinvested into providing basic amenities. Additionally, the market has created



Figure 1- Tomato Market at Billekallu Gram Panchayat, Kurnool District, constructed at the behest of the GP and villagers using own resources and loan; enhanced OSR (market auction income)

employment opportunities both in the market operations and in related agricultural services. The GP has built a self-sustaining market that provides consistent revenue by leveraging local resources such as land and the agricultural potential of the village.

2. Material Recovery Facility (MRF), Nitte, Karnataka

Karnataka's first Material Recovery Facility (MRF), located in Gram Panchayat Nitte, Udipi district, is the oldest among five such factories in the region. It was established using rural drinking water funds under the Water & Sanitation Department of the Zilla Panchayat. A truck provided by the Zilla Panchayat collects dry waste daily



from 45 Gram Panchayats, carrying 3.5 tonnes per trip in two rounds. The NGO Sahas supplied machinery, while a private agency managed operations and maintenance. The factory processes only dry waste, with 40% recyclable and 50-60% non-recyclable. Wet waste is managed by the Gram Panchayat.

The factory collects and sorts waste into categories like cartons, plastics, and glass bottles using three segregation belts. Recyclables are compressed with a

baling machine, while 1-2% of non-recyclables, primarily Multi-Layer Plastic (MLP), are sent to cement factories for co-processing. Transportation costs of INR 45,000-50,000 per trip, occurring 4-5 times monthly, are borne by Mangala Agency. Recyclables are auctioned to brokers, generating revenue, with prices fluctuating based on market conditions, such as crude oil prices affecting plastic rates.

The factory employs locals in two shifts: the day shift with eight men, 22 women, and three loaders, and the night shift with five men and ten women. It generates its own resources through the sale of recyclable materials and partnerships, including financial support from Repurpose Global. With a monthly turnover of INR 15 lakh, the factory sustains operations, balancing occasional profits and losses. Generated profits are reinvested in repairs and maintenance.



The Nitte MRF follows a “zero-cost” model, where no financial transactions occur with Gram Panchayats. This contrasts with the “payback model” in Ramnagar, where agencies pay the Panchayat. Nitte's success stems from strong support from Panchayats and NGOs, allowing it to process seven tonnes of waste daily, unlike Ramnagar, where low household cooperation limits processing to seven tonnes monthly.

3. Solid Liquid Waste Management Program, Jalabpur Gudal, Uttar Pradesh

Jalabpur Gudal Gram Panchayat (GP) in the Najibabad Block of Bijnor district, Uttar Pradesh, is known for its series of innovative and sustainable practices for solid liquid waste management. Earlier, solid waste management was a challenge in Jalabpur Gudal. There was no organised system for waste collection or disposal. This posed greater exposure to environmental and health risks to the community. To address this pressing issue, the GP initiated the Solid Liquid Waste Management Program under which it has created an RRC. Two plastic banks have been established for the disposal of plastics. Furthermore, the GP established a vermicompost central waste processing facility where organic waste could be converted into compost.

SHG women have made significant contributions to village cleanliness and sanitation. They are equipped with the necessary tools and protective gear. They started door-to-door waste collection services, educating households on segregating waste at the source. Organic waste was taken to the central facility for composting, while recyclables were sorted and sold. The GP introduced a nominal fee for waste collection services, generating revenue to sustain the program. The revenue generated from the sale of segregated waste becomes a part of Own Source Revenue of the GP.



Pictures from the left:

1. & 2. Segregation of Garbage at RRC Centre, 3. Door-to-Door collection of garbage, 4. Awareness Campaign on Sanitation

There are two soak pits which are created for the grey water and black water management. As a result of the soak pit initiative, there was a significant decrease in waterlogging and related health problems. Further there are compost pits which are created for the villagers to keep the organic waste at a minimal price. These interventions



have not only improved residents' quality of life but also created a model for mobilising revenue from new sources, thereby strengthening the GP's financial position.

Through effective implementation and better management of solid waste management, this GP has been awarded by the Chief Minister for their work towards a Clean and Green Panchayat in 2018. It has also been awarded the Deen Dayal Upadhyay Panchayat Award in 2021 for its developmental work

and better management of development activities.



Compost Pits at Jalabpur Gudal Gram Panchayat

To overcome financial constraints, the Jalabpur Gudal GP proactively engages with corporate entities to secure CSR funds. The GP President approached the Indian Oil Corporation (IOC) in Najibabad and other local factories to support various development projects, including school modernisation, sanitation improvements, and community infrastructure.

The GP prepared project proposals highlighting the community's needs and the expected impact of the proposed initiatives. The successful acquisition of CSR enabled the GP to complete developmental activities. The government primary schools in the GP faced significant challenges in terms of infrastructure and maintenance. There was an absence of essential facilities such as classroom furniture, drinking water coolers, and washrooms. Through CSR funding, the GP Modernised schools by constructing new toilet blocks, installing water filters and coolers, drilling borewells for clean water supply, building mid-day meal sheds, and laying floor tiles. The schools



were also painted and refurbished to create a welcoming learning environment. An Anganwadi Centre has also been established in the school premises. The GP's ability to leverage CSR funds demonstrated a proactive and innovative approach to rural development, setting an example for other GPs.

4. Minor Forest Produce License, Bhaliakata, Odisha

It is a good practice to issue licenses to sellers of Minor Forest Produce (MFN). Issuing this license has had the double benefit of safeguarding the villagers in the GP from exploitative malpractices and increasing revenue resources for the GP. It is a practice that can be emulated in other GPs. This GP is located in a remote and densely forested area with multiple elephant corridors nearby. The villagers collect minor forest products from the forest such as Sal seeds, honey, Mohua



2Clockwise from above Minor Forest Produce licence issued by Mochibahal GP, Sambalpur, Odisha ; The Forest Department godown of Kendu leaves; Kendu leaves

flowers, and medicinal plants, among others. The villagers or the producers, sell the forest products they collect to buyers of Minor Forest Produce. These buyers go on to become sellers of MFN in other places. The Gram Panchayat has intervened by issuing licenses to buyers of MFN to enable them to buy products of the forest from producers. Without this license, the Gram Panchayat officials do not allow the sellers to buy from the villagers. This has prevented the sellers from driving down the price of MFN as the GP negotiates on behalf of the villagers. The villagers receive a fair price for collecting MFN from the forest and the Gram Panchayat earns revenue through issuing these licenses. This augments the own source revenues of the Gram Panchayat, safeguards the interest of the villagers who collect MFN and improves their incomes.

In the tribal belts of Odisha, the villagers also depend on the collection and sale of Kendu leaves from the forest. The collection and sale of Kendu leaves is a significant economic activity for the tribals as well as for the state. The Forest Department of the government of Odisha has a separate department for Kendu Leaves that handles the administration and collection of Kendu leaves. The GP does not issue MFN licence for Kendu leaves.

5. Incentive structure for tax collector, West Bengal

The tax collector in the Gram Panchayat area plays a crucial role in the administration and collection of taxes and fees. To enhance own-source revenues, tax collectors have a pivotal role in maximising the revenue potential of the Gram Panchayats. An efficient tax collector can significantly increase the collection of taxes and user charges, thereby providing greater resources for the Gram Panchayats. Therefore, properly motivating tax collectors is essential, making an effective incentive structure quite important.

Unlike other states, which do not have a systematic incentive structure for tax collectors to maximise revenues, West Bengal has implemented a unique approach. Often, tax collectors go door-to-door to collect property taxes or user charges. In West Bengal, a unique incentive structure for tax collectors was observed, which was not present in other states. The commission paid to the tax collectors is incentivized as follows: the tax collector is funded by both the State and the Gram Panchayat. The salary is paid by the state, while the incentive is paid by the Gram Panchayat. This incentive consists of an honorarium and commission. If the collection is up to ₹6,000, the tax collector receives a 10% incentive. For additional collections above ₹6,000, a 15% commission is provided. This incentivizes the tax collector to collect more user charges and taxes as the compensation is in proportion to the revenue collection.

6. Ambulance Services, Fulbari 1, West Bengal

Fulbari 1 Gram Panchayat, located in the Rajganj block of Jalpaiguri district, approximately 50 km from the district headquarters, has demonstrated an innovative approach to addressing healthcare needs while generating revenue. During a field visit, a noteworthy initiative was observed wherein the GP purchased an ambulance using its own



funds to serve the local population during health crises. The ambulance initiative by Fulbari 1 GP is a model of financial and operational sustainability. It demonstrates how local governance bodies can leverage their resources to provide critical public services while augmenting their revenue streams. To ensure the financial sustainability of this service, the GP leases the ambulance annually to a private organisation, earning approximately ₹50,000 per year towards its own source revenues. Beyond providing an essential service, the initiative has also created employment opportunities for previously unemployed youth in the area, who are engaged as drivers and caretakers of the ambulance. For poor and terminally ill patients, the GP goes further by subsidising the service and bearing the fuel costs, ensuring that healthcare remains accessible to the most vulnerable. This dual-purpose model not only addresses a critical public need but also augments the GP's own revenue sources, making it a financially sustainable and socially inclusive initiative. This policy has improved healthcare access, reduced unemployment, and generated revenue.

7. Water Supply Scheme, Wardha, Maharashtra

The Gram Panchayats of Wardha district of Maharashtra have 100% coverage of water supply pipelines. It is one of the best practices that has been found during the field surveys. The Zilla Parishad is proactively working for regional water supply schemes. This proactiveness hasn't been found in any of the previous surveys in seven states for this project. In the States like Uttar Pradesh, Odisha, and Madhya Pradesh the situation is quite different, where many panchayats still rely on traditional water sources like wells, hand pumps, or borewells. Moreover, in most of these panchayats, the existing water supply pipelines are often non-functional, unlike the fully operational system in Wardha.

The State Water and Sanitation Mission (SWSM), under the Water Supply and Sanitation Department of



Overhead Tank at Gram Panchayat

Maharashtra, is responsible for the implementation of the Jal Jeevan Mission (JJM) in the state. This mission is aimed at providing Functional Household Tap Connection (FHTC) to every rural household under the initiative- Har Ghar Nal Se Jal (HGNSJ). In Wardha District, the Rural Water Supply Division of Zilla Parishad is dedicated to implementing JJM at regional and district levels for water supply schemes. There are two types of water schemes- a) Single Village Scheme and b) Multi-Village Scheme.

The Single-Village Scheme is implemented in small Gram Panchayats that have only one village and have water source within the village. It is completely maintained by the Gram Panchayat through the

water charge collection that the respective panchayat collects. On the other hand, the Multi-Village GP Scheme is implemented in Gram Panchayats, which have no source of water within the GP limits and water is drawn from a source away from the GP. In such cases, multiple GPs are provided water from a source away from the GP, namely a river or reservoir. This Multi-Village GP Scheme is implemented by the dedicated Rural Water Supply Department. The revenue collected from the water charges in the Multi-Village GP scheme is shared by the department and the GPs concerned in 80:20. This ratio is carried forward from the previous water supply scheme made by the Maharashtra Jeevan Pradhikaran Department. Now, this department has handed over the regional water supply schemes to the Rural Water Supply Division of Zilla Parishad. The sharing of 80% of water charges with the department enables the common maintenance cost of the water supply to GP. The GP is supposed to manage the water supply system within the GP and pay the salaries of the manpower involved in the water supply within the GP limits.



Pipeline Water Supply to Households

When the water charge collection is less, the Zilla parishad maintains the cost of collection (including labour and implementation cost). Smaller Gram Panchayats generally have higher cost of collection and therefore, they can charge higher water rates.

Instead of scrapping the previous schemes and their development, the Zilla Parishad is focused on augmenting the water pipeline schemes. Currently, under JJM, the pipelines are replaced only when the older ones are about to expire or cannot handle the required capacity. During the setting of the pipelines, if there is any damage to roads, it is the duty of the Rural Water Supply Department to repair the damage. Unlike in the Gram Panchayats

of Uttar Pradesh, where road repairs are often neglected, the Zilla Parishad in Wardha takes responsibility for repairing any damage to roads. In case the repairs are not carried out, the Gram Panchayat gets the required compensation. This approach shows the proactive commitment of Zilla Parishad towards Infrastructure Upgradation in Wardha.

8. Enhancing good local governance and service delivery: Institutional Strengthening of Gram Panchayats Program (ISGPP), West Bengal

The Institutional Strengthening of Gram Panchayats Project (ISGPP) in West Bengal aims to enhance grassroots governance by improving the institutional and financial capacities of Gram Panchayats (GPs). Supported by the World Bank, the program aligns with the State's focus on decentralisation, participatory governance, and strengthening rural service delivery. Through capacity-building initiatives, mentoring, and performance-based grants, the ISGPP helps GPs deliver better services to rural citizens while promoting accountability and efficiency in governance.

The program is implemented through four Key Result Areas (KRAs): participatory planning, financial management, technical support, and IT-based governance. Mentoring plays a pivotal role, with trained staff appointed to guide GP officials, enhance institutional performance, and ensure effective service delivery. Four types of mentors are deployed: Participatory Planning and Governance Coordinators (PPGC) assist with maintaining registers and implementing participatory governance practices; Financial Management and Procurement Coordinators (FMPC) support financial management and procurement processes; Rural Engineering Mentors (REM) provide technical expertise for infrastructure projects; and IT Management Mentors (ITM) oversee accounting and IT-related functions.

Phase I of the ISGPP (2010–2015), supported by a \$200 million credit from the International Development Association (IDA), covered 1,000 GPs across nine pilot districts. This phase focused on capacity building and establishing a framework for decentralised governance. Building on the success of Phase I, Phase II expanded the program to all 3,329 GPs in the state, continuing capacity-building efforts and infrastructure development. Performance-based grants in Phase II facilitated a range of projects, including the construction of concrete roads, drainage systems, and rainwater harvesting structures, community halls, rural markets, water treatment plants, and drinking water sources. These projects addressed local needs and improved living conditions in rural areas.

The mentoring process in ISGPP-II has significantly enhanced the institutional knowledge and skills of GP staff, enabling them to implement governance reforms and deliver better services. Performance-based grants incentivized GPs to achieve predefined objectives and focus on projects that directly benefit rural communities. By integrating mentoring support and financial incentives, ISGPP-II fostered improved accountability, transparency, and participatory decision-making at the local level.

9. Data Management Practices, West Bengal

The meticulous and detailed reporting of financial data in West Bengal is among the best data management practices which was observed during field visits. The financial data of Panchayats, including information on their own sources of revenue generation and expenditure from these resources, is meticulously maintained in the Compiled Collection and Expenditure Report (CCER) of the State

Government. These data points, especially those detailing sources of revenue, are easily accessible to both State and District-level authorities.

The CCER consists of a collection of ledgers that Gram Panchayats maintain in an online format. These ledgers cover several areas such as the 14th and 15th Central Finance Commission transfers and expenditures, the Cess Ledger and the Own Source Revenue Ledger, among others. The Own Source Revenue Ledger provides a detailed statement of the Gram Panchayat's revenue sources and expenditures from its own revenues. For example, it outlines the total revenue collection from the Panchayat area, specifying heads of revenue such as property tax, building plan approval fees, trade registration fees, and others. The ledger also details the expenditures made from these own-source revenues, such as commissions paid to tax collectors, stationery and office expenses, tube wells, and sports facilities.

The State government maintains these detailed records for local bodies, unlike in other states, where the details of own-source revenues are generally maintained by individual account of the Gram Panchayats.

Summing up

Overall, this section highlighted the sources of own revenue at the level of district, block and Gram Panchayat. At the district and block level, it was inferred that due to the provision of limited authority to impose taxes, the upper two tiers of rural local bodies fail to generate a significant proportion of own source revenue. At the level of Gram Panchayat, there is a wide variation in the own source revenue generated, with house tax comprising the major share of tax revenue in most states, barring Odisha and Uttar Pradesh, wherein the provision to levy house tax is not provided in their respective Acts. In addition to house tax, Gram Panchayats are empowered to levy other taxes and user charges like pilgrim tax, water tax, license fees, rent from Gram Panchayat-owned buildings, rent from mobile towers etc. The revenue earned from these sources enables the Gram Panchayat to provide basic essential services like solid waste management. It was observed that in a major number of the Gram Panchayats, user charges composed 30-50% of their own source revenue and in nine Gram Panchayats, user charges made up more than 90% of their own source revenue. Furthermore, this section analysed property tax projections for all the states, taking Karnataka as the reference state on account of its efficiency in property tax collection. Among the three cases discussed, it was found that the property tax collections of each state would increase significantly with a major benefit to Madhya Pradesh. The model can also act as a reference point for states like Uttar Pradesh and Odisha wherein the Gram Panchayats are not presently empowered to levy house tax as per the Panchayati Raj Acts.

Section 6: Determinants of Own Source Revenue at Gram Panchayat Level

The generation of own source revenue at the Gram Panchayat level is determined by various factors in addition to the empowerment of Gram Panchayat to levy taxes and user charges by statutory provisions. In the earlier Section, the Report looks at various statutory provisions for autonomy and fiscal sustainability. Despite the autonomy given to the PRIs, the generation of own source revenue is meagre at Gram Panchayat level. In this Section, an attempt is made to look at the other factors influencing the own source revenue generation.

This section explores the determinants of OSR at the GP level using multiple regression analysis. Using regression slopes, trend lines, and location coefficients, we provide a more nuanced understanding of what influences OSR. Using multiple regression, we model a relationship between a dependent variable OSR and multiple independent variables, including per capita income and other GP-specific characteristics. This technique is useful for isolating the individual contribution of each factor to OSR while controlling for others. The regression line represents the best-fit equation that predicts OSR based on these variables, and the slope indicates the rate of change in OSR for a unit change in income or other predictors. By analysing coefficients, we measure the magnitude and direction of these relationships to gain a more detailed view of how income inequalities and other factors drive revenue performance.

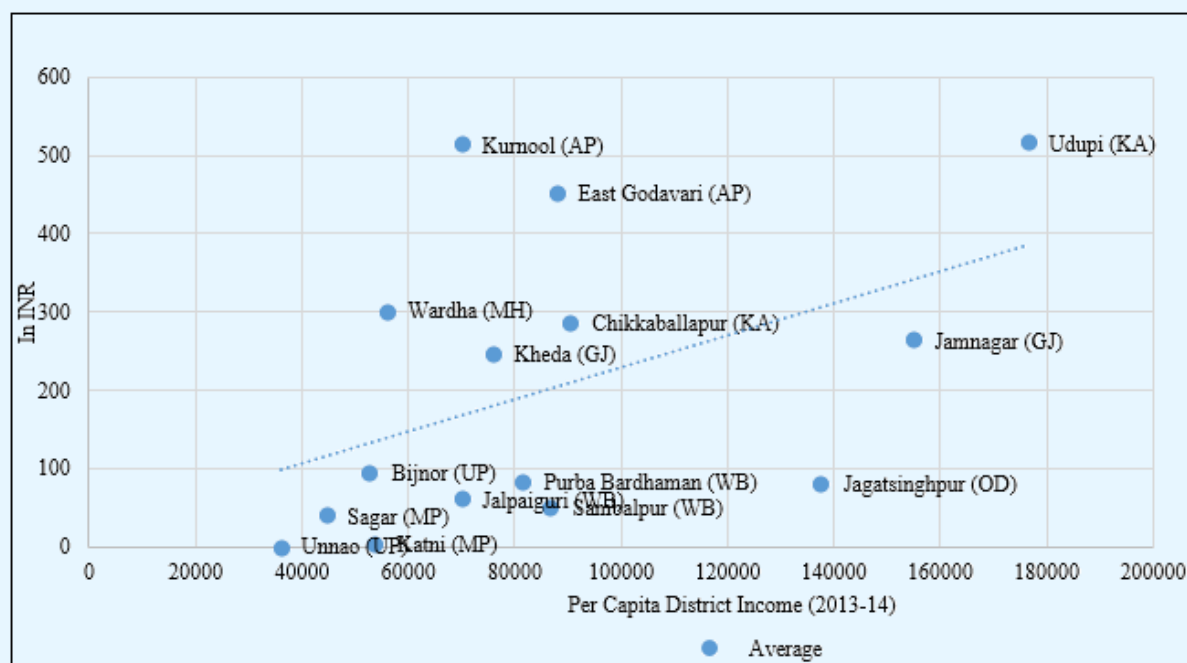
Subsection 6.1 explores per capita income as a determinant of OSR. It explains how differences in income affect the generation of OSR and examines instances in which GPs perform better or worse than their respective income categories. Then expands this analysis to the inter-state and block-level variations for the states of Karnataka, Andhra Pradesh, and Gujarat. The factors behind revenue inequalities between blocks of the same district are found to include the presence of industry, cultural activities, and administrative regimes. Subsection 6.2 explores the key determinants of revenue collection, using variables such as population size, number of commercial establishments, and geographic factors. It explains how these determinants interact to impact property tax and user charge collections. Subsection 6.3 focuses on the efficiency of taxes and user charges collection using Stochastic Frontier Analysis (SFA).

6.1 Per Capita Income as a Determinant of Own Source Revenue

The Report establishes a positive relationship between the income of the population in the Gram Panchayat and with own source revenue generation. A broad analysis of this relationship is examined here (Figure 6A). Since there are no estimates of income available below the district level, average per capita own source revenue generated at the District level (from the sample villages) and the district

domestic product are considered in this Section to assess the association between income and own source revenue generation. To facilitate comparison, the average per capita own source revenue of the sample Gram Panchayats in the district using population figures for 2023-24 was calculated (Dhar, 2022). The district Domestic Product of the sample districts for the year 2013-14 is available from MOSPI and ICRISAT. It is visible that there is a positive relationship between the income of the districts and per capita own source revenue generated by Gram Panchayats in those districts (with few exceptions). An upward-sloping trend line, shown in Figure 6A, explains a positive relationship between the per capita income of the district and their respective per capita own source revenue from all the sources. Districts such as Kurnool (Andhra Pradesh), East Godavari (Andhra Pradesh), Chikkaballapur (Karnataka), Udupi (Karnataka), Wardha (Maharashtra) and Kheda (Gujarat) lie above the trend line, which shows their high revenue collection with respect to their per capita incomes in comparison to their peers. Districts from West Bengal (Purba Bardhaman and Jalpaiguri), Odisha (Jagatsinghpur and Sambalpur), Uttar Pradesh (Unnao and Bijnor) and Madhya Pradesh (Katni and Sagar) lie below the trend line. Jagatsinghpur (Odisha) and Jamnagar (Gujarat), despite having higher per capita incomes than their Southern counterparts, are found to have lower per capita revenue collections. Despite the high revenue collections in both the districts of Andhra Pradesh, Karnataka and Maharashtra and one district of Gujarat (Kheda), there exists wide inter-block disparities.

Figure 6A. Average per capita OSR (District-Wise) (2023-24)



Note: Kolhapur was excluded as a result of its high per capita OSR (INR 1391)

There are inter-state variations and exceptions. At a given income level within the district, the per capita own source revenue generation is different in some Gram Panchayats in comparison to other Gram

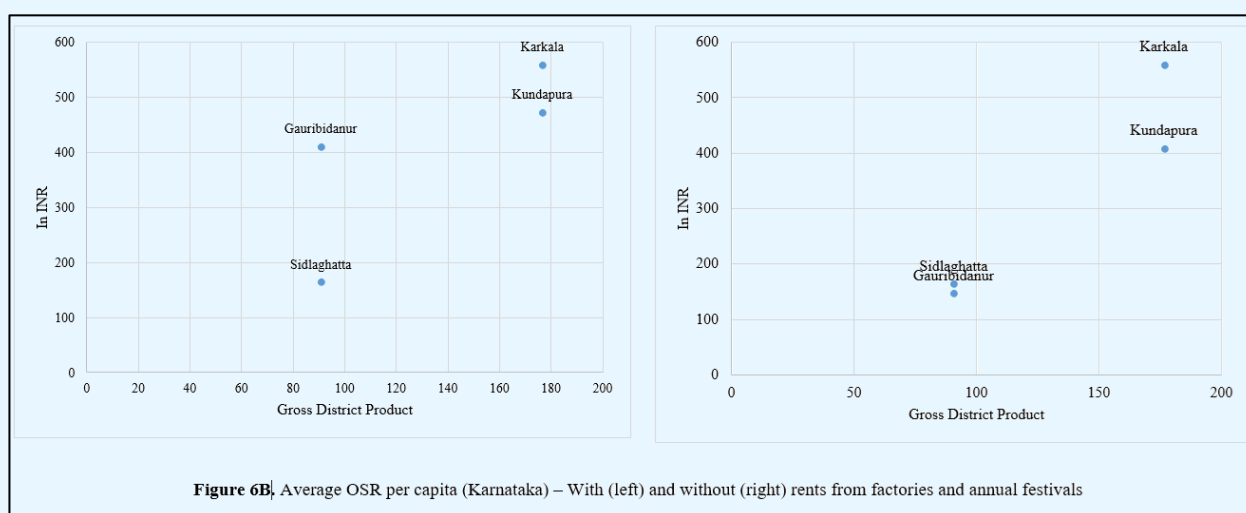
Panchayats in another block. An attempt is made to explain these variations in the states of Karnataka, Andhra Pradesh and Gujarat.

1. Karnataka: *Gauribidanur, Karkal, Kundapura and Sidlaghatta*

2. Andhra Pradesh: *Alur, Aspari, Kadiam and Nallajerla*

3. Gujarat: *Jamjodhpur, Lalpur, Matar and Thasra*

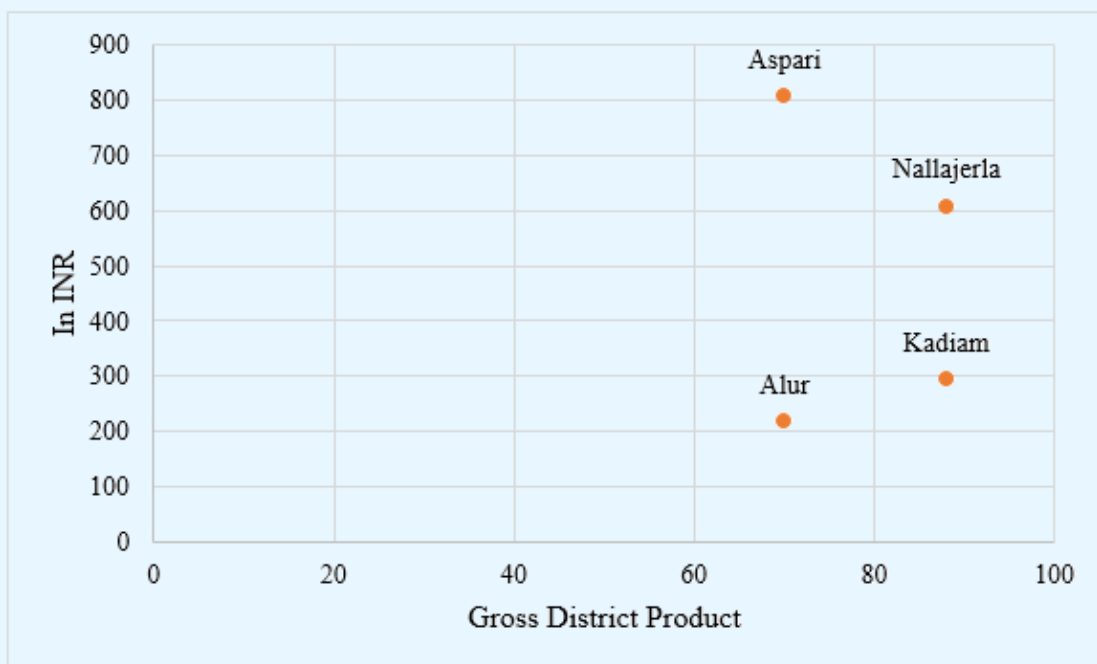
Figure 6B explains the average tax collections for the blocks in the State of Karnataka. Among Gauribidanur and Sidlaghatta blocks in Chikkaballapur district, Gauribidanur (INR 410) displays a higher average tax collection vis-à-vis Sidlaghatta (INR 162). However, accounting for the presence of a large cement factory in Thondebhavi Gram Panchayat in Gauribidanur Block which constitutes a significant share of the tax collections in the Block (INR 57 lakhs approx.), the average per capita tax



collection of Gauribidanur declines significantly to INR 146, lower than that of Sidlaghatta (INR 162) (displayed on the right panel of Figure 6B). On the other hand, the per capita tax collections of Karkala Block (INR 559) exceed that of Kundapura Block (INR 441) once the analysis accounts for the presence of a large festival organised in the Kundapura Block in Gram Panchayat of Koteshwara, the per capita tax collections of Kundapura Block decline to INR 407 at the same level of economic development (displayed on the right panel of Figure 6B).

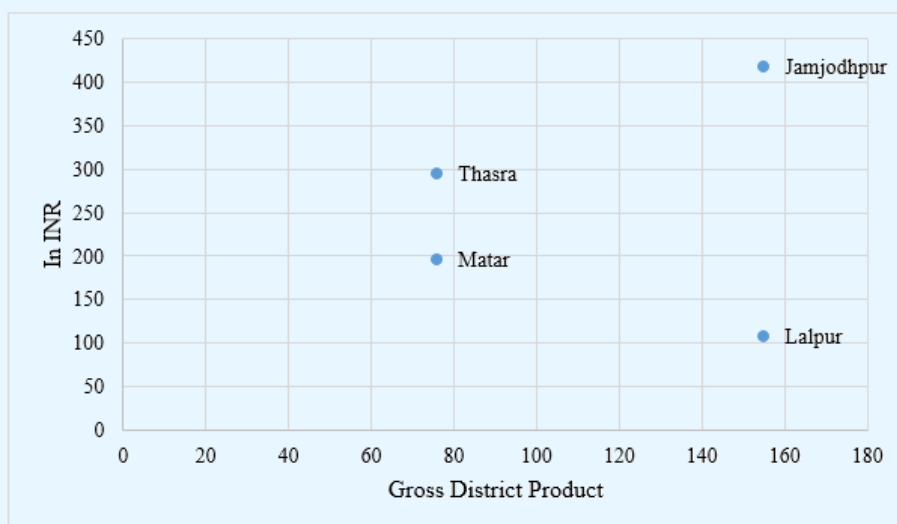
Similarly, in the case of *Andhra Pradesh* (Figure 6C), the Kurnool District (*Aspari and Alur* Blocks) displays a lower level of economic development vis-à-vis East Godavari (*Nallajerla and Kadiam* Blocks). In Kurnool, per capita average tax collection in Aspari block (INR 807) significantly exceeds that of Alur (INR 218) in 2023-24. While in East Godavari district, which boasts a higher level of per capita income, the per capita tax collections in the Nallajerla (INR 607) are lower than that of the Aspari Block. *This indicates that there remains unutilized potential to generate higher own source revenue in the East Godavari district, given the high standard of living of the district in comparison to Kurnool.*

Figure 6C. Average OSR per capita (Andhra Pradesh)



Similarly, in Gujarat, one can see from Figure 6D, the level of economic development was found to be higher in the Jamnagar district (Jamjodhpur and Lalpur Blocks) (1.96) vis-à-vis Kheda (Matar and Thasra Blocks) district. The per capita tax collection in the case of Gujarat in the year 2023-24 was highest in the Jamjodhpur Block (INR 418), followed by Thasra Block (INR 294). Despite Kheda district's lower economic development level, its average per capita own source revenue collection was comparable to that of the Jamnagar District (INR 245 versus INR 263, respectively).

Figure 6D. Average OSR per capita (Gujarat)



The above analysis reveals that though income is found to be an important driver of the own source revenue at the district-level, the association is not one-to-one. This implies that own-source revenue is determined by several other explanatory variables besides income. The next Section explains in detail the determinants of the total own-source revenue, property taxes and other taxes and user charges.

6.2 Other Determinants of Own Source Revenue - Financial Model

To understand the various mechanisms for augmenting Gram Panchayat's own source revenues, it is imperative to find the variables that have a significant positive or negative impact on the Gram Panchayat's own source revenues. The questionnaire used during the field visits required the officials to answer several questions about several indicators that can capture their socio-economic status, in addition to the financial variables. Various information about geographical variables such as the distance of the Gram Panchayat from facilities such as highways (*national versus state*), the nearest town, educational institutions (primary schools, secondary schools and colleges), health facilities (Primary Health Centers, clinics and private hospitals), banks, railway stations etc. has been collected from the sample Gram Panchayats to look into other determinants of OSR. An insight into the locational characteristic of the Gram Panchayat would help reveal the importance of these variables in determining the own source revenues of the Gram Panchayat. It is expected that the closer the Gram Panchayat to these facilities, the higher the share of own source revenues in total revenues, keeping other factors constant. The study also attempts to estimate the income of the Gram Panchayat so that we are able to understand its potential tax-paying capacity. Since it is difficult to get an accurate picture of the income estimates at the rural level, an attempt to estimate income at the Gram Panchayat level is made using a different approach.

6.2.1 Income Estimation at Gram Panchayat level.

To estimate the GP Domestic Product or Income at GP level, various information related economic activity of the people is mostly available from the Gram Panchayat records or Revenue Department. This information is authenticated by informal, structured discussions with the general public, Gram Panchayat representatives and an investigator's perspective about the activities in the Gram Panchayat. One can notice the information collected from the GP in the questionnaire appended to this Report.

Several simulations have been done to prepare a model to estimate the income of the Gram Panchayat (GP Domestic Product) so that the source revenue generation can be linked to Gram Panchayat Domestic Product. This will enable us to estimate the association between own source revenue and Gram Panchayat's estimated income. The estimated Gram Panchayat income in per capita terms is compared with district per capita income available from MOSPI and ICRISAT.

The following information is used for calculating Gram Panchayat Income:

- The data on the total cultivated area for all the crops in each Gram Panchayat (from the Revenue Department).
- The number of individuals engaged in each principal occupation (*self-employed in agriculture, self-employed in non-agriculture, casual labour in agriculture, casual labour in non-agriculture, regular wage/salary earner*),
- number of days employed
- number of shops in each category (*grocery stores, salons, dairy shops, chicken/mutton shops, repair/service shops etc.*), daily turnover and profit margins,
- Taxes and fees paid by shops/commercial establishments and households.
- Interactions with public helped in estimating the average yield, average turnover of the shops, average wage rate existing the GP, selling price of agricultural products in GP etc.

From these variables, GPs' income is estimated in the following way.

- The estimated yearly income for all ***self-employed individuals in agriculture*** is calculated by aggregating the total annual production value of all cultivated crops. Thus total annual production value of all crops $I_{ag} = \sum_i I_{agi} = \sum_i (A_i \cdot Y_i \cdot P_i)$ where A_i is the total cultivated area (in hectares) of crop i , Y_i is yield (quintal per hectare) of crop i and, P_i is the selling price (rupees per quintal) of crop i .
- For ***self-employed individuals in non-agricultural sectors***, the yearly turnover was estimated, by extrapolating average daily turnover. Then Profit is estimated by applying the respective average profit margin for each category of shops. The total income of all self-employed individuals in non-agricultural sectors, such as shops and commercial establishments, was obtained by multiplying the total profit by the total number of shops in the village.
- Thus total income of all ***self-employed individuals*** in non-agricultural sectors $I_c = \sum_j I_{cj} = \sum_j \left[T_j \cdot \left(\frac{p_j}{100} \right) \cdot n_j \right]$ where T_j is yearly turnover of j type of shops/commercial establishment, p_j is profit margin (%) and n_j is number of j type shops/commercial establishments (the type of shops were classified such as grocery, salons, chemists, stationery etc.)
- For ***casual labour (agriculture and non-agriculture)***, annual income is estimated by multiplying the daily wage rates for males and females by the number of working days per year and the number of individuals employed. This approach allowed us to estimate the total earnings

of casual labour in a given year. Thus, $I_{lc} = \sum_m I_{lc_m} = w_m * 365$ where w_m is daily wage and m is total number of casual labourers in Gram Panchayat.

- For **regular wage or salary earners**, total annual income is estimated by multiplying their average monthly income by the number of working individuals. A consistent monthly income for this group was assumed to arrive at the total annual income. $I_{ls} = \sum_n I_{ls_n} = s_n * 12$ where s_n is monthly salary and n is total number of salaried employees in GP.
- Thus, total Gram Panchayat Income is given by:

$$I = I_{ag} + I_c + I_{lc} + I_{ls}$$

The following table (Table 6A1) reports the per capita Gram Panchayat income based on the above estimation technique. Based on our estimation technique, the Gram Panchayat with the highest per capita income was Nitte (Karnataka), Kadiyapulanka (Andhra Pradesh), Marne (Karnataka) and Amasebail (Karnataka). The top ten Gram Panchayats with the highest per capita income were mostly from the States of Karnataka (3), Andhra Pradesh (4), and Maharashtra (1) and Gujarat (1).

Table 6A1. (Estimated) GP per capita income (2023-24)

State	Gram Panchayat	Per capita GP Income	State	Gram Panchayat	Per capita GP Income
Andhra Pradesh	Kadiyapulanka	1,92,745	Maharashtra	Gangapur	24,511
Andhra Pradesh	Veeravaram	73,266	Maharashtra	Gargoti	1,09,263
Andhra Pradesh	Pothavaram	43,047	Maharashtra	Kotoli	60,803
Andhra Pradesh	Prakasaraopalem	57,789	Maharashtra	Wadi Ratnagiri	86,144
Andhra Pradesh	Kammarachedu	1,32,976	Maharashtra	Bharaswada	33,971
Andhra Pradesh	Molagavalli Kottala	88,218	Maharashtra	Sahur	31,623
Andhra Pradesh	Billekallu	1,26,971	Maharashtra	Palsgaon	58,152
Andhra Pradesh	Joharapuram	1,09,965	Maharashtra	Vijaygopal	58,161
Gujarat	Bamthiya	20,745	Odisha	Borikina	22,347
Gujarat	Sheth Vadala	78,333	Odisha	Garama	6,672
Gujarat	Jogvad	7,759	Odisha	Nuagarrh	4,476
Gujarat	Pipartoda	1,44,705	Odisha	Pandua	17,166
Gujarat	Haijarabad	6,407	Odisha	Deogaon	21,850
Gujarat	Sokhda	27,848	Odisha	Dhama	64,667
Gujarat	Malai	17,242	Odisha	Bhaliakata	79,028
Gujarat	Pandavania	71,555	Odisha	Mochibahal	95,687
Karnataka	Ramapura	1,095	Uttar Pradesh	Kasampur Garhi	21,743
Karnataka	Thondebhavi	59,393	Uttar Pradesh	Seervasuchand	20,234
Karnataka	Ganjigunte	10,488	Uttar Pradesh	Jalabpur Gudal	21,826
Karnataka	Kumbigana Halli	26,795	Uttar Pradesh	Mandawali	8,989
Karnataka	Marne	1,60,712	Uttar Pradesh	Kursath Gramin	17,948
Karnataka	Nitte	2,82,756	Uttar Pradesh	Shadi Pur	18,830
Karnataka	Amasebail	1,47,372	Uttar Pradesh	Marounda Suchit	9,316
Karnataka	Koteshwara	1,25,044	Uttar Pradesh	Patari	15,227
Madhya Pradesh	Basadi	32,541	West Bengal	Angrabhasa-I	33,810
Madhya Pradesh	Loharwara	9,462	West Bengal	Sulkapara	90,581
Madhya Pradesh	Atarsuma	89,729	West Bengal	Fulbari-I	22,201
Madhya Pradesh	Khamha	18,518	West Bengal	Kukurjan	11,143
Madhya Pradesh	Jhunku	14,063	West Bengal	Baikunthapur-I	39,015
Madhya Pradesh	Kusmi	52,641	West Bengal	Nabastha-II	61,974
Madhya Pradesh	Chandpur	72,590	West Bengal	Mertala	86,466
Madhya Pradesh	Madiya Agrasen	8,957	West Bengal	Patuli	28,115

Income Enhancing Activities at GP-Level –

a) A Case Study of Self Help Groups, Jagatsinghpur, Odisha

During the study team's field visit to Balikuda and Kujanga blocks in the Jagatsinghpur district of Odisha, the socially and economically impactful work of Self-Help Groups (SHGs) was observed. SHGs play a pivotal role in empowering women and promoting economic development by fostering savings, self-employment, and financial independence. They provide a platform for women to discuss challenges, share resources, access microfinance, develop skills, and form networks, thus creating a wide customer base. These groups are instrumental in upgrading the social and economic status of women and

contribute to socio-economic progress, with support from Non-Governmental Organisations (NGOs) providing resources, training, and guidance.

During the visit, SHG activities in villages like Borikina and Garama (Balikuda block) and Nuagarh and Pandua (Kujanga block) showcased their diverse range of initiatives. The Gram Panchayats in these blocks play a key role in supporting SHGs, prioritizing initiatives that enable their efficient functioning. For instance, common property resources such as ponds are auctioned to SHGs at nominal rates for pisciculture. Additionally, the State Government supports SHGs financially through initiatives like the Mission Shakti Loan - State Interest Subvention.⁷ and the Mission Shakti Scooter Yojana, launched in 2023, which offers interest-free loans of up to one lakh to purchase scooters⁸.

In Garama Gram Panchayat, a significant activity was the production of sanitary pads. Supported by raw materials from the NGO Aamara Biswas, these pads are produced using a machine costing



3Products manufactured by SHGs in the GP s Borikina and Garama (Balikuda block) and Nuagarh and Pandua (Kujanga block), Jagatsinghpur Odisha

approximately INR 9–10 lakh. The pads are sold to nursing homes for INR 20 per packet (containing eight pads), and the women employed receive INR 10 per packet on a contract basis. Alongside this, SHGs in Garama are engaged in tailoring, pisciculture, and the production of eco-friendly disposable plates. Another SHG in Garama crafts items such as handbags, baskets, and bangles from golden grass. These items are marketed both online and offline, showcasing the entrepreneurial skills of rural women. Similarly, SHGs in Kujanga block focus on innovative activities such as paddy straw mushroom cultivation. By decomposing paddy straw and using it to grow mushrooms, these SHGs adopt an environmentally friendly approach to agricultural waste management, as opposed to the common

⁷ <https://missionshakti.odisha.gov.in/programme/mission-shakti-loan-state-interest-subvention>

⁸ <https://www.koraputccb.com/data/2023/MS%20SCOOTER%20YOJANA.pdf>

practice of burning paddy straw. Pisciculture remains a major activity across SHGs in both blocks, with Gram Panchayats leasing ponds to these groups at nominal rates. This not only supports SHG livelihoods but also contributes to the own-source revenue of the Gram Panchayats.

In conclusion, SHGs in Balikuda and Kujanga blocks exemplify the power of collective effort in transforming the lives of rural women. By creating income-generating opportunities and fostering financial independence, these groups contribute significantly to local economic development and social empowerment while also enhancing the revenue of Gram Panchayats.

b) A Case Study of Milk Co-operatives Societies in Kheda District of Gujarat

Through the field investigations in Gram Panchayats (Malai, Pandvania, Sokhda, and Haijarabad) of Kheda district of Gujarat, we observed that 80% of the villagers in these Gram Panchayats were small farmers, with only a few commercial establishments located in these Gram Panchayats. The earnings and livelihood of villagers, therefore, were mainly dependent on agriculture and dairy farming activities. Under these circumstances, the Cooperative Dairy Farming pattern has significantly transformed the lives of the villagers in these Gram Panchayats.

This cooperative farming is based on the Anand pattern, which has a three-tier structure. At the village level, all the village milk producers/dairy farmers come together and form a Village Dairy Cooperative Society (DCS). The Village DCS in these Gram Panchayats operate in partnership with Amul and they set up a milk collection centre/milk mandri where dairy farmers bring their milk every day. Any milk producer can become a member by contributing milk to the society. The milk output bought in by each member is tested for quality with payments made on the basis of fat and other quality parameters. This arrangement ensures that the dairy farmers receive fair prices based on the quality of milk they contribute to the DCS. At the end of each year, a part of the profit gets distributed among the members based on the quantity of milk they contribute. At the district level, there is a District Cooperative Milk Producers' Union. The Kheda District Co-operative Milk Producers' Union (Amul) is headquartered at Anand. It is a union of primary village co-operative societies within a district. It buys milk from the cooperative societies and processes it further to make market products such as milk, butter, cheese, ghee, and milk powder. At the State level, there exists a State Federation, which is a union of all the cooperative milk producers' unions in a state. It is an apex marketing body responsible for the marketing of milk and milk products of member unions. The entire structure is organised in such a way so as to ensure that the village milk producers get the maximum benefit. This model of milk cooperatives has successfully eliminated the control of contractors and middlemen from the milk marketing system.

The central collection hubs provide a platform for dairy farmers where they can sell their milk directly to Amul. It makes it convenient to provide a reliable market to dairy farmers for their milk and dairy products locally. In Malai Gram Panchayat, around 160 households were contributing around 1600

litres of milk every day to the collection centre. The rates varied from INR 47 to 49 depending on the fat content and quality of the milk. The monthly turnover of the milk mandri was about 16-17 lakhs per month. On average, a household contributes 30 litres of milk every day to the collection centres, and earns around INR 30, 000 per month, with an average price INR 36 per litre. Other Gram Panchayats have a similar story. The dairy cooperative societies also facilitate dairy farmers veterinary care, training, and modern farming techniques. As a result, the livelihood of village farmers has greatly improved due to their enhanced livelihood security. The cooperative model promotes self-sufficiency and community development, creating a sense of solidarity among the farmers while contributing to the local economy.

6.2.2 Viable Financial Models for OSR Generation in GP

After estimating GP income (domestic Product), an attempt is made to assess the determinants of OSR along with GP income. The model considers certain access variables, certain economic activity variables and estimated income (domestic product) of the Gram Panchayat. First, the determinants of total own source revenue are estimated, followed by property tax and other taxes & user charges.

1. Total Own Source Revenue

The first equation examines the determinants of the (logarithm of) total own source revenue of the Gram Panchayats under study. The determinants are population, proximity to the headquarters, commercial activity, and income levels in terms of BPL population.

In addition to the (logarithm of) population size of the Gram Panchayats ($\ln(pop)$), the model controls for the distance of the Gram Panchayats from the nearest block ($dist_block$), (logarithm of) commercial establishments in the Gram Panchayats (such as shops, mills, mobile towers etc.) ($\ln(comm)$) (to proxy for the degree of commercial activity in the village), (logarithm of) BPL families in the Gram Panchayat (to control for the level of poverty). The model also controls for the location of the Gram Panchayat in terms of geography by including dummy variables for the location of the Gram Panchayat (i.e., North, West, East and South, taking North as the base category for comparison). While $\ln(pop)$ and $\ln(comm)$ have a positive and statistically significant impact on own source revenue, $\ln(BPL)$ has a negative and statistically significant impact on the total own source revenue collection of the Gram Panchayats. As compared to the Gram Panchayats in the Northern region, Southern and Western Gram Panchayats were found to earn significantly higher own source revenue followed by the Eastern Gram Panchayats. Based on the OSR data, this is expected as Uttar Pradesh and Madhya Pradesh had meagre collections of OSR. Similarly, the Gram Panchayats in Odisha were not empowered to collect property taxes which, in turn, significantly reduced their own source revenue collection. Gram Panchayats in the Southern states (Andhra Pradesh and Karnataka), on the other hand, had well-defined Rules and GOs, which led to high OSR collections in them. A high R-square of 0.837 further indicates that the selected

variables explain 83.7% of the variation in the (logarithm of) own revenue collections. However the estimated Gram Panchayat income (GP Domestic Product) was insignificant and dropped in this equation.

Table 6A. *Dependent Variable: Logarithm of (OSR)*

<i>Ln (OSR)</i>	Coeff.	Std. Error	t- value	p-value	[95% Conf.	Interval]	Sig
<i>ln (Pop)</i>	1.04***	0.32	3.24	0.002	0.39	1.7	***
<i>dist_block</i>	-0.008	0.01	-0.71	0.48	-0.03	0.01	
<i>ln(comm)</i>	0.75	0.17	4.21	0.0001	0.39	1.11	***
<i>Region Dummy</i>							
0; if N							
1; if W	3.39	0.45	7.50	0.0001	2.48	4.31	***
2; if E	2.44	0.56	4.35	0.0001	1.30	3.58	***
3; if S	4.99	0.55	9.03	0.0001	3.87	6.11	***
<i>Ln (BPL)</i>	-0.62	0.16	-3.81	0.0001	-0.95	-0.29	***
Constant	2.06	2.14	0.96	0.34	-2.26	6.39	
Mean dependent var		13.390	SD dependent var		2.118		
R-squared		0.837	Number of obs		54		
F-test		28.703	Prob > F		0.000		
Akaike crit. (AIC)		133.539	Bayesian crit. (BIC)		148.340		
*** <i>p</i> <.01, ** <i>p</i> <.05, * <i>p</i> <.1							
Note: ****, ** and * denotes statistical significance at 1%, 5% and 10% level, respectively.							

2. Property tax per pucca house

In the next part of the model, assuming that the BPL population with thatched and kuchha houses are unable to pay property tax, property tax per pucca house (a house with a proper roof) is the dependent variable. Table 6B reports the determinants of the property tax collections per *pucca* house of the Gram Panchayats. Here, Property Tax collections include house/property tax, vacant land tax, sanitation tax/user charges, water tax/user charges and lighting tax/water charges collected by the Gram Panchayats. Since the value of property in any Gram Panchayats is expected to be impacted by its location as well as the number of other commercial establishments or shops (in addition to the houses), the model includes the distance from the block (*dist_block*) and (logarithm of) commercial establishments ($\ln(comm)$) as explanatory variables. Additionally, the model also attempts to estimate the potential income of the Gram Panchayats, which can serve as a proxy of the potential paying capacity of the Gram Panchayat ($\ln(inc_est)$). As expected, this variable is also found to have a positive and significant impact on the Gram Panchayat's property tax collections, which also implies that the estimation of the Gram Panchayat income has been undertaken in a robust manner. Per capita grants from the Centre and the State (*Centre & State_pc*) also play a significant role in the determination of property tax revenues of the Gram Panchayats. Higher transfers from the Centre and State might lead to higher investments in the provision of services to the Gram Panchayat (such as water supply, construction of roads etc.), which might lead to more willingness on the part of the Gram Panchayat residents to timely and adequately pay their property taxes. Since Madhya Pradesh, Uttar Pradesh and Odisha did not collect any property taxes and Madhya Pradesh and insignificant collections, instead of including a region dummy, the model includes a coastal dummy, which was 0 for non-coastal Gram Panchayats and 1, otherwise. The coastal dummy was found to be positive and statistically significant for the Gram Panchayats nearer to the coast. This might be because the scope of commercial activities in a coastal Gram Panchayat significantly increases due to higher tourism, which increases the collection of taxes from these shops, boosting the property tax component of the own source revenue⁹.

⁹ Due to non-availability of accurate data on the number of shops and other commercial establishments, the dependent variable is taken as the property tax per *pucca* house.

Table 6B. Dependent Variable: Property Tax per pucca house

House tax per pucca house	Coeff.	Std. Err.	t- value	p- value	[95% Conf.	Interval]	Sig
<i>ln (inc_est)</i>	148.27	79.49	1.87	0.06	-11.04	307.58	*
<i>ln (comm)</i>	139.18	67.97	2.05	0.04	2.95	275.40	**
<i>Coastal dummy</i>	397.13	157.51	2.52	0.01	81.46	712.80	**
<i>Centre & State_pc</i>	0.49	0.22	2.21	0.03	0.04	0.93	**
<i>dist_block</i>	-10.81	5.46	-1.98	0.05	-21.75	0.13	*
Constant	-1921.48	856	-2.24	0.029	-3636.95	-206	**
Mean dependent var		455.189	SD dependent var			719.970	
R-squared		0.393	Number of obs			46	
F-test		7.112	Prob > F			0.000	
Akaike crit. (AIC)		956.347	Bayesian crit. (BIC)			969.012	

*** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$

Note: ****, ** and * denotes statistical significance at 1%, 5% and 10% level, respectively.

3. Other Taxes/User charges

A look at the determinants of non-property taxes/user charges (or, in other words, OSR net of property/house tax, lighting tax, sanitation tax and water tax) reveals a positive and statistically significant role of the potential income or in other words, the tax-paying capacity of the Gram Panchayats (Table 6C). It is, therefore, imperative that the Gram Panchayat officials can charge taxes or user charges, which are largely in line with the paying capacity of the village residents. This will result in a positive and statistically significant impact on the own source revenue of the Gram Panchayat. The other taxes of the Gram Panchayats, such as auction fees, market fees, taxes on advertisements, income from the lease of parks/ponds, income from annual festivals etc., are also positively influenced by the degree of financial inclusion of the Gram Panchayat (*dist_bank*). A bank in the vicinity might improve the degree of commercial activities in the Gram Panchayats along with better saving-investment decisions by the residents as well as the Gram Panchayat officials. There is also a positive relationship between the property tax collections of the Gram Panchayat and the other taxes, keeping other variables constant. The Gram Panchayats with higher property tax collections were also the ones who collected higher non-property taxes/user charges. This implies that improvements in the capacity-building of the Gram Panchayats to collect higher property taxes will also have a simultaneous positive impact on the

other tax collections of the Gram Panchayats. By including a region dummy, it is found that Gram Panchayats in Eastern (4.25) and Southern India (4.79) perform significantly better in non-property tax/user charges collections than their Northern counterparts, the base category. For instance, several Gram Panchayats in Odisha and West Bengal were earning high revenues from auctioning trees, fish tanks, ponds, leasing of ferry *ghats*, *haats* and markets etc. On the other hand, Gram Panchayats in Gujarat had meagre revenues from any other source other than property taxes, such as auctions or leasing.

Table 6C. Dependent Variable: Non – Property Tax (OSR net of house tax, vacant land tax, sanitation, lighting, water tax)

<i>Ln (Other Taxes)</i>	<i>Coef.</i>	<i>Std. Err.</i>	t- value	p- value	[95% Conf.	Interval]	Sig
<i>ln (Pop)</i>	0.33	0.30	1.07	0.28	-0.29	0.95	
<i>Region Dummy</i>							
0; if N							
1; if W	3.58	0.74	4.81	0.0001	2.077	5.08	***
2; if E	4.25	0.79	5.33	0.0001	2.645	5.87	***
3; if S	4.79	0.73	6.49	0.0001	3.308	6.29	***
<i>dist_bank</i>	-1.30	0.45	-2.88	0.006	-2.218	-0.39	***
<i>average_house_tax</i>	0.001	0.0002	2.36	0.02	0.00009	0.001	**
<i>ln(inc_est)</i>	0.28	0.16	1.73	0.09	-0.047	0.61	*
Constant	4.37	3.24	1.35	0.18	-2.183	10.92	
Mean dependent var		12.905	SD dependent var.				1.936
R-squared		0.704	Number of obs.				51
F-test		14.239	Prob. > F				0.000
Akaike crit. (AIC)		162.137	Bayesian crit. (BIC)				177.434

*** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$

Note: ***, ** and * denotes statistical significance at 1%, 5% and 10% level, respectively.

6.3 Efficiency of Taxes/User Charges Collection

Stochastic Frontier Analysis (SFA) offers a robust framework for assessing the efficiency of Gram Panchayats in leveraging their resources to generate Own Source Revenue. By comparing the ability of Gram Panchayats to optimize own source revenue given their available inputs – including commercial

establishments, *pucca* houses, BPL families, and population – an analysis using Stochastic Frontier analysis derives quantitative efficiency scores. The following section examines these scores, benchmarking Gram Panchayats to identify disparities in resource utilization and revenue generation and shedding some light on the scope for improvement.

Table 6D. Efficiency Scores: Top and bottom five Gram Panchayats

GP	Score	GP	Score
Billekallu (Andhra Pradesh)	0.999	Sulka para (West Bengal)	0.092
Pandvania (Gujarat)	0.999	Kammarachedu (Andhra Pradesh)	0.077
Chandpur (Madhya Pradesh)	0.999	Bhaliakata (Odisha)	0.072
Jhunku (Madhya Pradesh)	0.999	Madiya Agrasen (Madhya Pradesh)	0.054
Wadi Ratnagiri (Maharashtra)	0.999	Borikina (Odisha)	0.052

Efficiency scores range from 0.052 to 0.999, with higher scores indicating optimal and efficient use of resources. Analyzing these scores, Gram Panchayats with higher efficiency typically generate proportionally higher own source revenue relative to their resource base, while lower-efficiency Gram Panchayats fail to translate resources into revenue effectively. This variation underscores the importance of governance, operational practices, and strategic planning in determining a Gram Panchayat's performance (see Table A8 in Appendix 8 for the full rankings).

The efficiency analysis of Gram Panchayats provides valuable insights into how resources are translated into revenue generation. A stark contrast emerges when comparing high-resource, low-efficiency Gram Panchayats with low-resource, high-efficiency Gram Panchayats, supported by SFA efficiency score figures. For instance, with 601 commercial establishments, 8,000 *pucca* houses, and a population of 32,254, the own source revenue of Sulka para (District: Jalpaigudi, West Bengal) totals INR 1479974, yielding an efficiency score of 0.092. This stands in stark contrast to Billekallu (District: Kurnool, Andhra Pradesh) exemplifies high efficiency with limited resources. The Gram Panchayat of Billekallu has only 19 commercial establishments, 310 *pucca* houses, and a population of 4413, yet its own source revenue stands at INR 4213145. Its efficiency score is also 0.999. These examples highlight how effective governance, innovative revenue-generation strategies, and disciplined management can maximize resource utilization.

The figures also bring out a critical observation: Gram Panchayats with higher resources, such as Sulka para, might be underperforming compared to their potential, as reflected in their low own source revenue and efficiency scores. Conversely, Billekallu and Pandavania demonstrate that limited resources do not hinder high performance. Sulka para, despite having 32 times more *pucca* houses than Billekallu, achieves only 35% of its own source revenue.

This analysis underscores the importance of efficient resource management over mere resource abundance. High-resource Gram Panchayats require targeted interventions to enhance revenue

collection and operational efficiency. Meanwhile, the practices of high-efficiency Gram Panchayats like Billekallu and Pandavania should be studied and replicated to foster better outcomes across underperforming regions. By aligning governance practices with resource availability, Gram Panchayats can optimise revenue generation and overall efficiency.

Summing up

The collection of total own source revenue is found to be driven by the population of the Gram Panchayat, the number of commercial establishments (*signifying the extent of commercial activities present in the Gram Panchayat*) and the poverty in the village. Gram Panchayats located in the Southern district performed better, followed by Gram Panchayats located in the Western and Eastern districts (taking the districts located in the Northern districts as the baseline). The estimated income of the Gram Panchayat positively impacts the property tax collection along with the extent of commercial establishments present in the Gram Panchayat. Higher per capita grants from the higher tiers of the government also positively impact the property tax collection per *pucca* house. Additionally, a higher distance of the Gram Panchayat from that of the nearest Block Panchayat also has a negative impact on the Gram Panchayat's property tax collections. The coastal dummy was found to be positive and statistically significant for the Gram Panchayats with a coast. This might be because the scope of commercial activities in a coastal Gram Panchayat significantly increases due to higher tourism. The collection of user charges (rents, fees, income from auctions, private water connection fees, interest receipts etc.) is positive and statistically significant associated with the potential income or, in other words, the tax-paying capacity of the Gram Panchayats, distance from the bank and the average house tax collections (per *pucca* house). It was also found that Gram Panchayats in Eastern and Southern India perform significantly better in the collection of user charges than their Northern counterparts, the base category.

Additionally, it was also shown that there exists significant inefficient utilization of the Gram Panchayats' resources, with widespread disparities among different villages. In other words, SFA analysis propounds that Gram Panchayats with higher efficiency typically generate proportionally higher own source revenue relative to their resource base, while lower-efficiency Gram Panchayats did not utilise their resource base efficiently. This variation underscores the importance of not only focussing on the augmentation of the taxes/user charges at the village level but also improving their governance, autonomy, operational practices and strategic planning such that they can collect their revenues in a more efficient manner.

The results in this section from our models show determinants of own source revenue collection together with the differences that could occur for Gram Panchayat. The analysis revealed significant differences in the collection of Own Source Revenue between Panchayats in different states, district and blocks. GPs in southern and western states such as Andhra Pradesh and Maharashtra, showed high revenue generation. All this shows that local economic conditions matter and the states perform differently in governance.

There are three key determinants to revenue collection - population size, access to commercial establishments, and access to financial services. It's evident from the results that strategic investments

in infrastructure and targeted economic initiatives will build revenue streams. Another critical point that emerged is revenue collection efficiency. The SFA-based study found that there is a significant difference in terms of efficiency between GPs and underscores that abundant resources do not guarantee high revenue collection. A higher own source revenue can be attained through the improved utilization of resources, effective governance, and innovation. Indeed, GPs such as Billekallu and Pandvania illustrate that even resource-poor GPs can thrive when equipped with the right strategies. The reasons for the practices of high-efficiency Gram Panchayats like Billekallu and Pandvania should be studied and replicated to foster better outcomes across underperforming regions. By aligning governance practices with resource availability, Gram Panchayats can optimize revenue generation and overall efficiency.

Through this analysis, the essence of effective governance and its need to replicate best practices in underperforming GPs to facilitate equitable development and financial empowerment was also unveiled.

Section 7. Other Issues that Influence Own Source Revenue Generation

There are many statutory, administrative and capacity-building issues hindering the mobilising own source of revenue. We classify them into three categories. The first is statutory meaning ambiguity, overlapping and the process of decentralisation. The second is being functionaries or Human Resource related issues and the third is interdepartmental coordination. Proper decentralisation needs devolving functions, functionaries and finances. There is a debate on which one should follow the other. However, all three are essential for the effective function of decentralised governance. Based on the field visits and a closer look at the State PRI acts and executive orders, we discuss other determinants hindering the mobilisation of OSR in selected States.

7.1 Issues related to PRI Acts and Executive Orders.

a) Property Tax

The State PRI Acts empower the PRIs to levy certain taxes and user charges. The involvement of multiple departments in providing services many times leaves very little financial autonomy at the PRI level. One of the main taxes empowered and levied at the GP level across the states is property tax. Broadly, this empowerment and provision in the Act is the same across the states. However, the GPs either don't have clarity in assessing the base or the capacity to assess the base.

PRI Acts empower the GPs to levy property tax based on Annual Rental Value. How does one define the annual capital value? The Karnataka government defines this through an executive order. The Karnataka government moved from rental value to capital value as defined by the Stamps and Registration Department from time to time. This leaves very little discretion in the hands of the taxpayer as well as the tax assessing staff. Though the governments of Maharashtra and Andhra Pradesh follow similar capital value systems, assessing the capital value is not linked to the floor rates of the Stamps and Registration department. It is left to the taxpayer to self-declare the Rental value or Capital Value. The second issue related to Property Tax is defining the Gram Panchayat Habitation Area. Is the Gram Panchayat empowered to levy the property tax if a house or building is constructed in a disputed area or on agricultural land? There are some clarificatory orders issued by the Karnataka Government in regard to levy property tax on buildings constructed on Agricultural land and outside the habitation area, whereas the Act is silent on the properties constructed on disputed or government land.

One issue commonly expressed with regards to property tax based on capital value, is that the system does not consider the income of the occupant. If a person has an ancestral house and is a lonely senior citizen who lives on a social security pension, he/she may not have the capacity to pay such property tax. However, such proportion of people is limited in GPs and the GPs should be empowered to waive off property tax of such population by a resolution of Gram Sabha. However, our team looks

into the simplification of the assessment of Property tax at the GP level, as GPs in most states do not have the capabilities to properly assess and levy property tax.

Ideal way of levying Property Tax: A Road Map

Field visits to eight states across India highlighted that property tax constitutes a major source of revenue at the Gram Panchayat level. However, the State Panchayati Raj Acts of certain states like Odisha and Uttar Pradesh do not empower the Gram Panchayats to impose property tax. Further, in the states that are empowered to collect this tax, the procedure for collection is either arbitrary or very difficult to comprehend by the officials at the local level. Thus, this section attempts to prepare an ideal model for taxation for residential buildings and land which can be implemented to collect property tax at the third tier of the rural local bodies.

Across the eight states, it was observed that in most cases, residential property tax is collected on the basis of capital value. Each state has its own method of determining the capital value on which the property tax is levied, as stated in the previous section. Taking into account certain inputs from various states, Table 7A represents one method of calculating capital value. This method tries to ensure that the capital value is determined in a simple manner that the Gram Panchayats can understand.

Table 7A. Property Tax on the Basis of Capital Value

Property Tax on the basis of Capital Value		
Step 1:- Base Rate Calculation	Base Rate	<i>(Given by Stamps and Registration Department of the respective States)</i>
	Area (sq.ft.)	
	<i>Base Rate Valuation = Base Rate * Area (sq.ft.)</i>	
Step 2:- Annexure Rule Values	Location of Property	Increase/Decrease in base rate valuation
	Corner Property	(+) 10%
	Property abutting to National Highway	(+) 50%
	Property abutting to State Highway	(+) 25%
	Near to Commercial Establishment	(+) 10%
	Near to Tourist Place/Temple	(+) 10%
	Near to Uncovered Drainage	(-) 25%
	<i>Annexure Rule Value = Annexure Rule (%age) × Base Rate Valuation</i>	
Step 3:- Capital Value	<i>Capital Value of Building = Base Rate Valuation + Total Annexure Rule Valuation</i>	
Step 4:- Capital Value after Depreciation	<i>Capital Value after Depreciation = Actual Capital Value $(1 - \delta)^t$</i>	

Gram Panchayats can levy the following rate

Types of Building		Minimum rates per year	Maximum rates per year
Kutch House (made of bamboo, mud, grass, straw, leaves)		0.08%	0.10%
Semi-Pucca		0.12%	0.16%
Pucca		0.20%	0.25%
Vacant Land	Used for any activity	0.12%	0.16%
	Without any use	0.08%	0.10%

The initial step to calculate the capital value of a property is base rate calculation. The base rate refers to the minimum value of land or property as specified by the Stamps and Registration Department of the respective State. The base rate valuation is determined by multiplying the base rate by the area of the land or property. To ensure the fulfillment of the canon of economy, the base rate varies from one property to another. In the model, the properties have been classified into four types - Kutch house, Semi-pucca, Pucca and vacant land taking inputs from the categories provided by the Government of Maharashtra.

The next stage refers to annexure rule valuation. In this step, the property base rates are increased or decreased by a certain percentage based on the location of the property. For example, if the property is located near a National Highway then the base rate increases by 50% whereas if its located near to the State Highway the base rate valuation increases by 25%. The annexure rule percentages for corner property, any two side road, property abutting to national highway and state highway are taken from the Karnataka model of property taxation. The percentages for property near to commercial establishments, tourist place/temple or uncovered drainage have been assumed. Based on the location of the property the base rate is increased or decreased by a certain percentage to arrive at the total annexure rule valuation.

In the last step, the base rate valuation and total annexure rule valuation are summed up to arrive at the capital value of the building. Once the capital value has been determined, it is the responsibility of the Gram Sabha to determine the rate of tax to be levied on the capital value. As observed in the Maharashtra model of property tax, the Government provides a range with a minimum and maximum tax rate that may be imposed by the Gram Panchayats in Maharashtra. This model assumes the minimum and maximum tax rates amongst which the Gram Sabha would choose one rate of property tax for each category of household.

Alternative Way

In states wherein there is a lack of coordination between the revenue department and the Gram Panchayat or the Gram Panchayat does not possess the required technical knowledge, the Government

can initiate property tax collection on the basis of area (per square foot) of the household. This method would require identification of house type, i.e. Kutcha, Semi-pucca, Pucca and vacant land surrounding the property.

For simplification, it is assumed that each property is then further divided on the basis of the number of rooms available in the household i.e., single room, two rooms or more than two rooms. A house with a single room is assumed to have an area of 100 square feet or less. A house with double rooms is assumed to have an area between 101 to 200 square feet and properties with more than two rooms are assumed to cover an area greater than 200 square feet.

Thus, to levy property tax based on the area of the household, the executive order may provide a range with the minimum and maximum rate that can be levied by each Gram Sabha for each type of household. The Gram Panchayats can then further impose different rates per square foot for a house with a single room, two rooms and more than two rooms.

This method of levying property tax can be used as a starting point by Uttar Pradesh and Odisha. It ensures that the households with the same area and type of construction are paying the same rate of tax. Further, such a system is easy to comprehend for the officers at the third tier and requires only the area of each household in the Gram Panchayat.

Table 7B. Property Tax on the Basis of Per Square Foot

Type of House	Number of Rooms	Size of the room (sq.ft)	Minimum rates per year	Maximum rates per year
Kutcha	Single Room	Upto 100 sq.ft.	INR 0.50 paise per square foot	INR 1.00 per square foot
	Two Rooms	101-200 sq.ft.		
Semi-Pucca	Single Room	Upto 100 sq.ft.	INR 2.00 per square foot	INR 3.00 per square foot
	Two Rooms	101-200 sq.ft.		
Pucca	Single Room	Upto 100 sq.ft.	INR 4.50 per square foot	INR 5.50 per square foot
	Two Rooms	101-200 sq.ft.		
	More than two rooms	More than 200 sq. ft.		
Vacant Land	Used for any activity		INR 2.00 per square foot	INR 3.00 per square foot
	Without any use		INR 0.50 paise per square foot	INR 1.00 per square foot

An example of Ideal way of levying Property Tax

				Ideal Taxation				Karnataka Model	
Type of House		Size of the room	Capital Value	Minimum Rate of Tax on the basis of Capital Value (Per 1000 of its Capital Value)	Property Tax (in Rs) based on Capital Value	Minimum Rate of Tax on the basis of Per Square Foot	Property Tax (in Rs) based on Per Square Foot	Karnataka Rate of Tax	Property Tax (in Rs) based on Karnataka Rate
Kutcha	Single Room	Upto 100 sq.ft.	60000	0.08%	48	0.5	50	0.05%	30
	Two Rooms	101-200 sq.ft.	95000		76		100		47.5
Semi Pucca	Single Room	Upto 100 sq.ft.	150000	0.12%	180	2	200	0.07%	105
	Two Rooms	101-200 sq.ft.	200000		240		400		140
Pucca	Single Room	Upto 100 sq.ft.	300000	0.20%	600	4.5	450	0.10%	300
	Two Rooms	101-200 sq.ft.	500000		1000		900		500
	More than two rooms	More than 200 sq.ft. (Assuming 400 sq.ft. as size of the room)	More than 500000 (Assuming INR 800000 as capital value)		1600		1800		800

In this Table, we have calculated property tax based on capital value and per square foot using the minimum tax rates specified in Tables 7A and 7B and the property tax rate mentioned in the Karnataka model. We have chosen the Karnataka model rates because the average property tax collection was the highest among the six states. Further, the capital values have been assumed on the basis of field observations and property tax guidelines studied.

By taking the property rates calculated from all three methods, we aim to highlight that a State wherein there is a lack of coordination between the Revenue Department and Gram Panchayats or a lack of technical knowledge, they should impose property tax on the basis of per square foot. Once the

method of property tax collection in the state has evolved, a property tax based on capital value can be imposed.

b) Other Taxes

The Gram Panchayats in all the states (except Uttar Pradesh and Odisha) are empowered to levy water tax, entertainment tax, tax on mobile towers and commercial establishments. But in practice, these are non-existent in the majority of the Gram Panchayats. Water Tax, Streetlights Tax and Sanitation Tax are levied as additional taxes or cess as part of property tax. However, in the case of individual water connections, the method of assessment is not clear. Since many times there are untied grants either from the State or Central government, the salaries and maintenance cost of water supply is met from these grants and the Gram Panchayats do not collect any water tax. In West Bengal, the water supply is managed by the Public Health Engineering Department. With the water supply Centrally Sponsored Scheme “Jal Jevan Mission- Har Ghar Jal Yojana” being administered by various other departments and not handing over to PRIs, GPs are not in a position to levy water tax on individual connections. Similarly, solid waste management under the Swachha Bharat Mission stipulates the involvement of SHG and the revenue collected does not get added to GP resources. In the case of tax or fees on commercial establishments like shops, and industrial establishments, there are no guidelines on method of assessment and GPs are not technically qualified fix the basis of deciding extent of tax that they should levy from these commercial establishments. Similarly, commercial activities in rural areas mostly take place from their residential buildings and GPs are not able to distinguish from property tax on house and commercial activity. As is the case with the property tax, taxing commercial establishments in disputed area, may lead to claiming the ownership the land or property by the taxpayer. There needs to be clarity from the state in this regard.

c) User Charges and other non-tax revenue.

In many states, Common Property Resources like trees, government barren land, minor irrigation tanks and ponds have not been handed over to Gram Panchayats. In such cases, though the people in the GP exploit Common Property Resources, either no revenue is collected or the revenue collected by the respective department does not share the revenue with GPs. For example, in Karnataka, the revenue from fisheries in ponds or minor irrigation projects locally called as *kere* is collected and appropriated by either Irrigation department or fisheries department. Similarly, revenue from trees in the government land or forest, like sale of forest residue, fruits and other yield from the trees is appropriated by the revenue department or forest department. Finally, several line departments undertake the development work (laying water pipelines, telephone and electric cables etc.) in GPs, which results into damages of roads and parks for which no compensation is paid. The GPs have to undertake such repair work from their funds. These are some obstacles in mobilising own source of revenue. Though Gram Panchayats have the autonomy to levy empowered taxes and user charges, in States like Uttar Pradesh, the GPs have to get the approval of the District Panchayat and get notified by the government circular.

d) Trade License Fees

Uttar Pradesh

1. Circumstances and Property (C&P) Tax

The Circumstances and Property Tax (C&P) is appropriated by the Zilla Panchayat. The C&P tax is imposed annually on commercial activities, which include barbers, restaurants, grocery shops, factories, medical stores and, brick kilns etc. Based on the survey of commercial establishments which is conducted by the Revenue Inspectors (RIs) at the Tehsil-level, the consolidated list mentioning the new as well as the old businesses is submitted to the district before the 30th June of every year. The non-running commercial activities are excluded from this list and, hence do not pay the C&P tax to the district. Any increase in size of the businesses (in terms of expansion or diversification etc.) implies an increase in the tax payments by the business owner as well for which they are notified by the district. Moreover, the tax imposed by the Zilla Panchayat cannot be eliminated. If a person dies, then the demand for tax in that person's name shall continue. If the shop does not shut down, then the amount will be taken from the person who runs the shop at present. However, if the shop closes, then the balance amount would be carried forward every year. Also, there does not exist any penalties on the non-payment of the C&P tax by the business owners.

Additionally, the owners of those commercial activities who generate an annual income of up to or below INR 20,000 are debarred from paying this tax. The remaining commercial activities that earn an annual income of greater than INR 20,000 are charged C&P tax at 3% of CIBIL score. This score is calculated by the Zilla Panchayat on the basis of working conditions of the shop and the owner. Nonetheless, the upper threshold of C&P tax, which can be levied on any commercial activity is fixed at INR 6,000 by the Zilla Panchayat. Additionally, the last amendment to this tax was made in 1992 which resulted in the increment of the tax threshold from INR 2000 to INR 6000 and since then no constitutional amendments have been passed. This is in stark contrast to states like Uttarakhand, where the upper threshold of the C&P tax is fixed by the Zilla Panchayat at INR 50,000 despite the fact that their C&P rate is also 3%. This has been made possible due to frequent revisions of the upper limit from INR 2,000 to INR 10,000, then to INR 15,000 and subsequently to INR 50,000.

The process to amend the C&P tax rate starts with the Board of Zilla Panchayat, which constitutes the ward-wise elected members also known as the Zilla Panchayat Sadasya, in addition to nominated members such as MLC, MP and MLC etc. The Board has the right to disapprove of any increase in the tax rate, but if the amendment is passed by the Board, then the change is notified to the general public via a publication. The public is given one month's time to raise any objections against the new rates. If raised, then these objections are consolidated and revised. The general public is then informed about the revisions. The consolidated recommendations along with the proposed amendment,

are then taken to the Commissioner, who overviews the new rates and has the power to accept or reject the recommendations. In case the Commissioner rejects the new rates, the process goes back to first stage i.e. the Board of Zilla Panchayat. One point of concern is the non-hiring of Revenue Inspectors in the Bijnor district since 1994. Since there exist only four Revenue Inspectors in Bijnor corresponding to the five tehsils in the district, the conduct of the survey along with the raising of the bills for the collection of C&P tax revenues, might suffer.

Licence Fee

Licence Fee is a user charge that is levied annually by the Zilla Panchayat on all commercial establishments in rural areas. All commercial establishments, irrespective of their incomes, are liable to pay the license fees annually. No business can be established without the payment of this fee which ranges from INR 100 to INR 50,000 per shop. Once the owners have submitted their licence fees they are issued Form 25 i.e. the actual license to run their commercial activity. Fixed by a Gazette notification by the government, the rate of the licence fee must be revised by the Board of Zilla Panchayat in minimum three and a maximum five years. Unlike C&P tax, there is a penalty for late settlement of license fees equal to 25% of the license fee (late fee). The sanctioned time to renew the license and pay the fee is from 1st April to 30th June, post which the late fee becomes due on 1st July.

Collection of License Fee and C&P Tax

The Revenue Inspector is responsible for surveying the commercial establishments in their Tehsil and preparing a list known as the ‘Survey Soochi’ by 30th June. This list contains the names of the shop owners and their commercial establishments. It is used to implement both the license fees and the C&P tax. It explicitly specifies the shops which are earning below INR 20,000 annually, thus classified as small businesses, and the businesses which have shut down or opened in the year when the survey was conducted. In such a case where a current shop expands its business activity, the tax amount charged from such shop will increase and notification would be sent to the owner regarding the same.

One distinct feature of the licence fees collection is that it can be outsourced to an external agency via an auction on a tender basis on the fulfilment of certain conditions. Only the contract for the collection of licence fee from small businesses is auctioned while the collection of licence fees as well as C&P tax from the big businesses, is done by the Revenue Inspectors. The highest auction bid is selected and subsequently, the amount is transferred into the Zilla Panchayat’s account on the same day. However, in Bijnor, there has been only one contractor in the past 20 years.

The C&P tax and licence fees imposition cannot take place without the issuance of a gazette notification. It is the responsibility of the Revenue Inspector to collect the licence fees and C&P tax. In addition to the list of commercial establishments in the tehsil, each inspector is issued a ‘form 5’ duly

approved and signed by the Apar Mukhya Adhikari. The Form 5 is a monetary form sanctioned by the Government, printed in the Prayagraj Government Press and issued by the Zilla Panchayat. The recovery of the tax or fee is certified from a shop owner only when the owner received the Form 5. Lately, the Zilla Panchayat of Bijnor has colour coded the Form 5 for each tehsil in the district. The mode of payment can be in the form of cash or digital transactions like UPI, NEFT or RTGS. In case of auctioning, Form 5 is not issued to the contractors. Thus, licence fees can be deposited via Form 5 or by the receipt given by the contractor. In the following financial year, the bid amount of the auction will increase by 10% of the highest bid of the previous financial year.

West Bengal

The GP has been empowered to levy a trade registration fee, both through the law, West Bengal Panchayat Raj Act, 1994 and through the Rules to implement the law. Section 47 (7) of The West Bengal Panchayat Act, 1973 empowers the Gram Panchayat to levy “fees on registration¹⁰ for running trade, wholesale or retail, within the jurisdiction of the Gram Panchayat unless such registration or such trade is prohibited under any law”. To implement the law the state has issued rules and guidelines. To levy trade registration fees on commercial activity within GP jurisdiction, the rules provide detailed rates and procedures.

According to the West Bengal Panchayat (Gram Panchayat Administration), Rules, 2004 the Gram Panchayat can impose taxes on land and buildings and collect fees, rates and tolls, among others¹¹. Section 58 of the Rules provides that “The – (1) A Gram Panchayat may levy fees, rates and tolls, subject to the maximum rates as annexed to this rule. (2) A Gram Panchayat may issue a provisional certificate of registration for running trade, wholesale or retail within its jurisdiction in Form 11, unless such registration or such trade is prohibited under any law for the time being in force, on the realisation of a fee, subject to the maximum rates.”. Section 59 of these Rules mandates that the GPs should maintain an assessment list of taxpayers, along with total assessable annual value. The assessment is duly voted upon and approved by the GP according to Section 60. There is also a provision for re-assessment and revision of the total assessable annual value by the GP. The rules also have a rate structure for registration fees for trade. For instance, for the Registration of small scale unit (such as husking mill, sawmill, handloom or power loom, ice-factory, fishery, poultry, cattle-farming, sericulture, apiculture etc.,) with capital investment ranging from Rs. 25,000 to 5,00,000/- payment of an annual fee Rs 100-250 is to be made. Registration of small scale units (such as husking mill, saw

¹⁰ The word ‘Registration’ has substituted the previous word ‘License’ through an amendment in the WB Panchayat (Amendment) Act, 1994

¹¹ Chapter 10, Section 57 and 58

mill, handloom or power loom, ice-factory, fishery, poultry, cattle-farming, sericulture and apiculture) with capital investment exceeding Rs. 5,00,000/- has a fee of Rs. 300.00 - 500.00 per annum. Similarly, registration for a video hall or cinema hall is Rs. 250.00 -500. The registration of telephone booths or cyber café or Xerox centers etc. Rs. 150.00 p. a. However, these rates were revised by the GPs through various bye-laws, reflecting the current circumstances or scale of economic activity. To improve the ease of doing business, the State Government has tried to simplify the procedures for issuing and granting various certificates and licenses by different government departments and local authorities.

As part of these reforms, Gram Panchayats were directed to transition from issuing provisional certificates of registration for trades (wholesale or retail) to issuing a full ‘certificate of registration.’ Under the revised procedure, Gram Panchayats were required to issue the new ‘certificate of registration’ as per the updated regulations in place of the provisional certificates previously outlined in Rule 58 of the West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004, as amended up to 2006. Applications for this registration were to be submitted either directly to the office of the concerned Gram Panchayat or through the web portals of the Department of Micro, Small and Medium Enterprises & Textiles or the Department of Commerce and Industries, using the newly devised Form 10A. Once received, the Gram Panchayat was tasked with issuing the certificate of registration in the updated Form 11. This certificate could be renewed either annually or for a three-year period upon payment of the prescribed fees for the three-year term. The Gram Panchayat is required to issue the certificate of registration within 15 days from the date of receipt of the application. However, the GP reserves the right to cancel or revoke the registration at any time on valid grounds and with the intimation to the Block Development Officer.

Similarly, at the block level, certain fees are also collected as trade registration fees. According to a circular of the state government¹², the Panchayat Samiti is responsible for collecting fees and issuing licenses for “trades of special nature.” As part of its Ease of Doing Business initiatives, the state government sought to streamline the process of issuing various certificates and licenses by different government departments and local authorities. Consequently, the Panchayat Samiti began issuing a ‘certificate of registration’ for a ‘trade of special nature’ instead of the previous ‘license’ for ‘dangerous and offensive trades’ as outlined in Rules 57 to 63 of the West Bengal Panchayat (Panchayat Samiti Administration) Rules, 2008. Applications for this registration were to be submitted either directly to the Panchayat Samiti office or through the web portals of the Department of Micro, Small and Medium Enterprises & Textiles or the Department of Commerce & Industries of the State Government using the updated Form No. 6. Renewals of these certificates could be processed annually or for a three-year

¹² Notification of the Government of West Bengal, Department of Panchayat and Rural Development, No. 437/SS/PN/O/I/3R-6/03(Pt.-II) dated 11.06.2015

period based on the fees paid for the three-year term. Additionally, for trades involving kerosene, petroleum, naphtha, or any other inflammable substances, or activities such as the burning or baking of bricks and tiles, a Panchayat Samiti issued the certificate of registration upon receipt of a declaration confirming the acquisition of necessary statutory clearances. This has ensured revenue generation at the block level.

As a comparison of trade license registration fees between urban and rural areas of West Bengal is illustrative in this context¹³. The Trade License Fee are levied by Corporations¹⁴ based on the municipal areas, with each municipal area having its own rate structure. The trade license fees are classified according to business activity or trade category and the one time registration fees and annual payments are clearly prescribed. This is in contrast with the rate structure in rural areas, where before the move to online collection, the GPs passed their bye-laws determining the rates. This was superseded by the state government notification.

The state government issued a notice to both Gram Panchayats and Panchayat Samitis for the online collection of trade registration fees. Through the online collection, the state government has prescribed a rate structure for the collection of trade registration¹⁵, which can be collected for 3 years at a time rather than annual payments. The GPs, utilising its power to levy a license, had revised the rate structure on trades by passing various bye-laws. Those bye-laws have been superseded by the state government notification. This has led to a fall in collection from trade registration fees. The taxpayers have started paying trade registration fees online, without requiring the assessment of fees or approval from the GP.

Odisha

The Trade License System in Odisha is a digital initiative aimed at streamlining and automating the process of obtaining and managing trade licenses. Through this system, traders and business owners can easily apply for new licenses, renew existing ones, and request amendments or supplemental licenses. The entire process is accessible online via the Sujog portal, a comprehensive platform designed to handle all trade license-related applications and resolutions. Payments for applications and renewals can also be made digitally, making the system user-friendly and efficient.

One of the key features of the Trade License System is its flexibility in renewal options. Traders can renew their licenses for durations ranging from one year to up to five years at a time, reducing the

¹³ https://www.wburbanservices.gov.in/dashboard_section/trade_license_fees

¹⁴ The corporations are Asansol, Bidhan Nagar, Chandannagar, Durgapur and Siliguri

¹⁵ <https://silpasathi.wb.gov.in/online-single-window-dashboard>

frequency of applications and offering convenience. The system also includes a detailed tariff chart that specifies rates based on factors such as the type of trade, the particular Urban Local Body (ULB), the unit of measurement in square feet, and the specific trade tariff. These guidelines, governed by the Odisha Municipal Act—Trade License Amendment 2020, ensure transparency and uniformity across the state.

Additionally, the trade licensing system serves as a significant source of revenue for local bodies in Odisha. Revenue is generated through the issuance of new licenses, amendments, and renewals, which supports local development and municipal governance. By digitizing and centralizing these processes, the Odisha government has made it easier for businesses to comply with regulations while fostering a more efficient licensing environment. This system of trade licenses can be extended even to rural local bodies.

Maharashtra

Maharashtra Municipal Corporations Act outlines comprehensive regulations for trade licensing in rural local bodies. It mandates that no individual may operate private markets, slaughterhouses, or sell goods in unauthorized locations without a license from the local authority. Private markets require licenses that can only be denied, cancelled, or suspended if the owner fails to comply with relevant laws, by-laws, or regulations.

The act also prohibits the sale of animals, food, or dairy products in unauthorized markets or unlicensed areas. Licenses are required for activities like butchering, dairy trading, hawking, and using public spaces for trade or services. Each license specifies its duration, conditions, and renewal terms, and a fee may be charged for issuance. The Commissioner retains the authority to revoke or suspend licenses if they were obtained through fraud, if the conditions are violated, or if the holder is convicted of related legal infractions. Additionally, all applications for licenses or permissions must be addressed to the Commissioner, and paying the required fee does not automatically guarantee approval. These regulations ensure the orderly management of trade activities, safeguard public health and maintain compliance with municipal laws.

The Directorate of Municipal Administration, Maharashtra, under the Urban Development Department, provides district-wise information on trade license fees for urban local bodies. There are varying rates applicable across different districts. However, there are no clear guidelines for licence fee at panchayat level. From the field survey, licence fee taken from commercial establishments are uniformly fixed.

Gujarat

As per the Gujarat Municipal Corporation Act, 2003, anyone starting a business, industry, or factory in Gujarat must get prior approval from the local authority such as a Municipal Corporation, a municipality, or a village/taluk/district panchayat. If a village panchayat has already imposed a tax on professions, trades, callings, and employment within its area, no other panchayat can levy the same tax in that area as long as the tax is in place. The Gram Panchayat has the power to grant trade licenses to trade related activities.

The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, outlines the maximum tax rates for various classes of individuals and entities engaged in professions, trades, callings, or employment. These include members of recognized associations and stock exchanges, owners or lessees of oil pumps and service stations, licensed liquor vendors, employers of residential hotels and theatres, and other professionals such as lawyers, doctors, consultants, contractors, and brokers. Public and private companies, cooperative societies, factory occupiers, registered firms, and establishments with more than five employees per day are also covered. The tax is uniformly capped at ₹2,500 per annum for these categories, with specific provisions for dealers, permit holders for transport vehicles, and licensed moneylenders based on their operations and turnover. There is no provision for levying licence fee on commercial establishments.

Karnataka

In Karnataka, village panchayats grant and renew trade licenses to ensure businesses comply with local laws and standards. Business owners must register their establishments with the Gram Panchayat before starting operations. This applies to factories, hotels, shops, machinery installations, and other commercial activities. Applications for licenses or renewals must be submitted between 30 and 90 days before the start of the license period. Fees are charged based on government-prescribed rates and are fixed by the Gram Panchayat according to the size and services of the establishment.

The government provides a rate list for transparency. For example, hotels and lodges pay annual fees ranging from ₹1,000 to ₹15,000 depending on their grade (A, B, C), rice mills pay ₹1,500–₹2,000, and tea or coffee shops pay ₹750. These variations were visibly found during the field surveys, for example, in Marne Gram Panchayat, smaller shops pay ₹500, while larger ones are charged ₹1,000. In Kumbiganahalli Gram Panchayat, fees follow the Karnataka Tax and Fee Rule, 2021, with wine shops and choultries paying ₹10,000 annually and smaller shops ₹1,000. In Ganjigunte, a uniform fee of ₹2,500 is charged annually for all shops. This system ensures that fees align with the scale and type of business activity.

Andhra Pradesh

The trade license system in Andhra Pradesh is a regulatory framework managed by the State Government through Urban Local Bodies (ULBs) and Rural Local Bodies to ensure public safety and compliance with industrial and trade regulations. A key component of this system is the issuance of Dangerous and Offensive (D&O) Trade Licenses, which are mandatory for businesses dealing with hazardous materials, substances, or machinery as defined under the Industrial and Trade Acts. Applicants intending to start a new trade must apply for the license at the respective local body, submitting their applications at least 30 days in advance. For industries involving equipment or machinery, obtaining a No Objection Certificate (NOC) for installation is a prerequisite. Once the application is submitted, an inspector conducts a field verification of the proposed premises and submits a report to the local authority, which then decides whether to grant the license. If approved, the license fee is collected, and the license is issued. Renewal applications must be submitted regularly to the local body.

For temporary businesses, similar processes apply, with adjustments to the validity period and fees. Additionally, rural areas benefit from online payment services via the Digital Panchayat Citizen Services website, ensuring convenience and accessibility for license applicants. This robust system ensures that businesses operate in a manner that prioritises public health and safety.

A field observation by a study team in Joharapuram Gram Panchayat (GP), Kurnool district, Andhra Pradesh, highlights the system's impact. The GP has attracted investment from two private renewable energy firms, which have installed 60 windmills on leased land. These firms pay trade license fees amounting to ₹78,000 annually to the GP. There are three possible land use arrangements: (a) companies purchase the land for their purposes, (b) companies lease the land from landowners and pay ₹25,000 per acre annually to farmers, or (c) farmers grow crops on the leased land. Additionally, the GP earns an annual fee of ₹1,000 from mobile tower installations.

Madhya Pradesh

The government of Madhya Pradesh has issued a notification for a trade license for urban local bodies, namely Madhya Pradesh Municipality (Trade Licensing) Rules, 2023. It is recommended that similar rules catering to rural local bodies be issued.

Improving Other Revenues: A Road Map

Given below are some of the recommendations to improve the implementation of license fees-

1. **Expand and Standardize Legal Frameworks:** States like Odisha, Madhya Pradesh, Gujarat, and Maharashtra should create clear and robust guidelines for trade license fees through new rules and regulations. Uniform frameworks across states will reduce discrepancies and provide a systematic approach to implementation.
2. **Standardize Rate Structure and Tariff Rates across Jurisdictions:** To ensure uniformity, the rate structure and tariff rates for trade licenses should be standardized across jurisdictions. States such as West Bengal and Andhra Pradesh have clearly defined rates based on the type of trade and the business location. A progressive trade license structure, tied to the size of the business, should be implemented to promote fairness and equity.
3. **Integrate Urban and Rural Models:** States that have effective licensing systems for urban bodies, such as Maharashtra and Gujarat, should adapt these mechanisms to suit rural contexts. This approach can ensure better revenue generation and enable rural local bodies to achieve financial independence.
4. **Adopt Best Practices from Leading States:** Other states should study and replicate the best practices of Andhra Pradesh, Karnataka, and West Bengal in terms of detailed provisions, clear guidelines, and enforcement mechanisms. This will help enhance the revenue base and operational sustainability of local bodies.
5. **Enhance Training and Awareness:** Conduct capacity-building programs for officials in underperforming states to ensure proper understanding and execution of trade license frameworks. Additionally, awareness campaigns for businesses can ensure compliance and reduce evasion.
6. **Monitor and Evaluate Implementation:** Establish monitoring mechanisms to track the collection of trade license fees and their impact on the revenue of gram panchayats. Feedback from these evaluations can inform future improvements and reforms.

7.2 Issues Related to Human Resources, Capacity Building and Inter-Departmental Coordination:

Staff Shortages and Overworked Officials: Except in West Bengal (5 staff), there are only two staff funded by the State government, whereas the other staff who are employed by the GP mostly depend on untied grants or own source revenue. Staff shortage remains one of the persistent challenges, especially in states such as Uttar Pradesh, whereby a single Secretary manages multiple Gram Panchayats. This leads to inefficiency in service delivery and slows down the process. In Jalabpur Gudal GP, Uttar Pradesh, the lack of specialised staff handling tax collections, supervising projects, and providing technical assistance often causes the most inappropriate implementation of revenue-generating plans and development projects. In many states, the number of qualified staff is limited to one (mostly a state government funded) handling development work, resource mobilisation, book keeping and reporting to multiple officials and departments on real-time basis in providing information or data. In fact, one of

the district officials commented that the order on *WhatsApp* makes the life of these GP staff overworking providing the same information again through much of that information is provided for in various other forums. In fact, they were suggesting that official communication through *WhatsApp* be banned. Though many of the staff are appointed by GP and their salary is paid from untied funds, they lack skills and are used by the Block Panchayats for other purposes. There are no specialised staff to collect the revenues and maintain the Accounts.

Inadequate Compensation and Lack of Incentives: Many Panchayat functionaries are underpaid, and the absence of performance-based incentives leads to low morale and high turnover. This was clearly evident in the Madhya Pradesh PRIs, where underpaid staff were less motivated to engage in additional responsibilities such as tax collection or developmental work, which are essential for boosting own-source revenue. It has been found that due to inadequate revenue mobilisation at GP and dependence on grants, these contractual staff do not get salaries in time and are discouraged to carry on any work.

Limited Specialisation and Skill Gaps: The functionaries often don't have the special skill required for the complex task of rural planning, management of waste, and finances. In Madhya Pradesh, the lack of specialised skills in waste management has resulted in the inefficient implementation of Solid Liquid Waste Management Programs (SLWMP) in some Gram Panchayats. The skill gap can critically affect financial sustainability of the Panchayats. These staff also lack skills in assessing and collection of taxes and user charges. One GP secretary handling record keeping, tax collection and management of developmental work. The other staff appointed by GP or on contractual basis for developmental schemes implementation neither have skills nor motivation to collect revenues for the GPs. In the absence of regular staff appointed by the state, availability of resources in untied grants, the salaries of contractual staff is made from grants and less motivation for the GPs to collect any revenue.

Financial Dependence on External Grants: Gram Panchayats remain heavily dependent on State and Central government grants, which limits their financial autonomy and freedom of choice in the interest of locals. In Uttar Pradesh, assigned taxes, State and Central grants account for more than 95 percent of total receipts in states like Uttar Pradesh, leading to excess dependence on fund transfers and shrinking Panchayats' room in decision-making.

Poor infrastructures and incompetent resource management: Many Gram Panchayats struggle because of inadequate infrastructures and ineffective resource management. Projects initiated failed to meet requirements set forth through GPDPs and had much less planned and less achieved output.

In conclusion, generating own source revenues at panchayat level faces multiple challenges stemming from statutory, administrative and capacity related issues. Ambiguities in the decentralisation process create opportunities for improvement, particularly in revenue generation, by clearly defining and clarifying rules and regulations regarding property taxation and the method of levy of other taxes. The potential for higher generation of resources through other taxes and user charges remains untapped. There is significant scope for process improvement in tax administration and collection by issuing

detailed guidelines on tax rules, regulations, and executive orders. Additionally, the potential for revenue generation from common property resources is substantial but remains largely untapped. To address challenges related to functionaries, a systematic framework for capacity building, tackling staff shortages, and establishing an effective incentive structure for GP staff should be explored. It will enable the Gram Panchayats to operate smoothly, efficiently and sustainably.

Section 8. State-Specific Limitations and Recommendations

8.1 Uttar Pradesh

A) Human Resources and Other Administrative Issues

1. Limitation:

Staff shortage remains one of the persistent challenges, especially in Uttar Pradesh, where a single Secretary manages multiple Gram Panchayats (GP). This leads to inefficiency in service delivery and slows down the process. In Jalabpur Gudal GP, Uttar Pradesh, the lack of specialised staff handling tax collections, supervising projects and providing technical assistance often causes the most inappropriate implementation of revenue-generating plans and development projects.

Recommendation:

At least one State-funded staff should be appointed for revenue collection/mobilisation activities and must be trained in clauses of empowered taxes, the methodology of assessment and the penal provisions in the Act for non-payment of dues etc.

2. Limitation:

All the GPs in Uttar Pradesh had zero collection of own source of revenue during the years 2020-21 to 2023-24 (*except Jalabpur Gudal, which only collected sanitation user charges in 2023-24*) due to the lack of willingness in the GP officials to take the required steps to collect OSR.

Recommendation:

There is significant scope for improving tax administration and collection by issuing detailed guidelines on tax rules, regulations and executive orders for the GP officials and ensuring capacity building to realize the potential for OSR collection in the State.

B) PRI Act and Activity Mapping

1. Limitation:

Licence fee on commercial establishments is collected by the District Panchayat in Uttar Pradesh which is the domain of GPs in other states since the shops function in the geography of the GPs.

Recommendation:

Thus, it is essential that a revision to the State PR Act is undertaken in this regard, which, in turn, will enable the GPs to levy Licence Fee and boost the OSR in Uttar Pradesh.

2. Limitation:

The GPs in Uttar Pradesh are empowered by the respective State Panchayati Raj Act to levy a land tax which can vary from 25 to 50 paise per rupee of land revenue, depending on land use and cultivation.

Recommendation:

This land tax could follow a more modern approach that may focus on property valuation of the land.

3. Limitation:

The GPs are also empowered to levy an animal tax where they can charge up to INR 3 per animal per year.

Recommendation:

In addition to revising the rates, a flat rate for all animals every year may not differentiate between different types of animals (e.g., cattle vs. pets or livestock for commercial use), which could result in unfair or inefficient taxation.

4. Limitation:

The GPs can also charge up to INR 6 per non-motorized vehicle (vehicle other than mechanically propelled vehicles) per year and does not include motorised commercial vehicles.

Recommendation:

The Act to be revised to enable the GPs to levy tax on motorised commercial vehicles like Tractors, E-Rickshaws, Taxis and Autos which use the GP roads extensively for commercial purpose. Since many of the non-motorised vehicles like tonga, bullock cart have become extinct the non-motorised to be replaced with motorised commercial vehicles. Even the rate may be revised to a higher amount per year or per month.

5. Limitation:

The Act also mentions that the GP can charge for the water supplied for irrigation from small irrigation projects constructed and maintained by it without mentioning the rate.

Recommendation:

There should, however, be some clarity on how this rate is calculated (based on volume, land area, crop or usage) is needed in order to avoid unfair charges.

6. Limitation:

The State PR Act does not empower the GPs to levy property tax on the houses/commercial establishments in the geography of the GP.

Recommendation:

The State should empower the GPs to either levy property tax or devolve the proceeds of the property tax from the District Panchayats. To start with a simple tax structure on size, the property may be fixed.

8.2 Andhra Pradesh

A) Human Resource and Other Administrative Issues

1. Limitation:

In several GPs, there were no elected bodies for a very long time as the proposal for the merger of a GP with a municipality was long pending in the Court. This meant that the GP was completely dependent on the OSR collection since they were not getting any devolution from the State and Central government.

Recommendation:

Such crucial legal and administrative issues should not be allowed to stretch indefinitely since decision-making and policy-making becomes complex and a time-consuming process.

2. Limitation:

The State has one of the highest collections of OSR among all the states visited for field study. The GP office was, however, understaffed with inadequate staff focussing on the collection of data with respect to OSR and other socio-economic variables.

Recommendation:

The State government may focus on increasing the staff employed in the GPs as most of the GPs had only one or two staff which were running all the daily operations of the office including OSR collection. The State government should employ at least one staff in the GP who can focus on revenue collection from taxes and user charges and one individual to look at the financial data records and digitising the OSR data for the previous years for a comprehensive analysis of OSR collection of the GPs in the State.

B) Taxes/User Charges the GP is empowered to levy

1. Limitation:

In several GPs, there has not been any revision in the capital value of the land since 2016-17 with regard to the collection of property taxes. The GP, therefore, increased 5% of the capital value every year since 2021-22. However, in some districts the assessment of capital value is based on the self-declaration.

Recommendation:

Though the impact on property tax collection was mitigated through this revision, though the GP officials mentioned that there should, however, be a revision in the capital value of the properties at regular intervals. However, in some districts the assessment of capital value is based on the self-declaration. The PRI department particularly at Level or District level may help the GPs in assessing the capital value to Government orders.

2. Limitation:

Though the GPs are empowered to collect several taxes and user charges, the GPs still need to adequately tap into the non-tax component of the revenue collection.

Recommendation:

Though, few GPs have been collecting rents from shopping complexes in the State, there needs to be directions for levying user fees/charges from the population for the usage of community cattle sheds, cart stands, commercial vehicles and slaughterhouses at GP level particularly if they are operating from GP land.

2. Limitation:

The State government had kept the collections from ‘tax on advertisements’ on hold despite the Andhra Pradesh Panchayati Raj Act, 1994, stipulating the empowerment of the GPs to collect a tax on advertisements if it is in public view, in any private or public place are to pay on every advertisement.

Recommendation:

The State government, therefore, need to revisit and encourage the GPs to increase their collection from advertisement taxes particularly in the GP area like billboards etc.

8.3 Karnataka

A) Human Resource and Other Administrative Issues

- i) Every GP needs to be assisted with a dedicated GP Secretary and an accountant from the state-sponsored fund

B) Taxes/User Charges the GP is empowered to levy

The Karnataka Gram Swaraj and Panchayat Raj Act, 1993 empowers the Panchayat to levy several taxes and user charges on the general population. These are some of the additional taxes/user charges which the officials can levy:

- i) Most important factor affecting the levy of taxes in GPs is that lack of statutory clarity. Levying property tax on private buildings constructed on agricultural land and disputed land, similarly shops on government land. There is no systemic flow of information between PRI s and the Revenue Department about the conversion of land by use. Paying any tax on building or on commercial activity entitles the taxpayer to ownership. GPs to be assisted with clarity on such statutory provisions with government orders or necessary amendments in the Act. Some of GPs were not in a position to levy property tax and licence fee during our visits.
- ii) In addition to the vehicle parking fee, the Gram Panchayat to be empowered to levy a charge on commercial vehicles that are owned by the people in the GP area. In GPs,, there are many commercial vehicles like tractors, tempos and Autos operating in GP area and use the roads vested in or under the management of the GP.
- iii) According to the Act, the GP has the power to grant or renew the license for any trade, business or industry, however, the Act does not mention the manner or the amount of the license fee to be charged. Clarity on the rate of license fee and the method of charging it for the different

types of shops can be specified. For example, the license fee can be charged in the following manner:

- a) If the annual turnover of a shop is less than INR 1, 00,000, then the GP may auction the process of collection of license fee to a contractor.
- b) If the annual turnover of a shop is greater than INR 1, 00,000, then the GP may itself collect the license fee from the shops.
- iv) An additional source of revenue for the GPs can be from the common property resources i.e., the sale of firewood, forest residue and scrap material owned or collected by the GPs. The common property resources within the GP limits to be handed over to PRIs rather than line departments like Irrigation Department, Forests, and Fisheries
- v) Similar to Odisha and Andhra Pradesh, the GPs in Karnataka, especially where ferries or water transport is used or water sports are conducted by the government, can also augment their OSR by auctioning their operations.

8.4 Gujarat

A) Human Resource and Other Administrative Issues

1. Limitation:

The GPs in Gujarat had just one State-funded staff (GP Secretary) which was responsible for all the developmental as well as OSR-related work in the area. As a result, the GP Secretary was not able to focus on expanding avenues for OSR generation apart from property tax collection.

Recommendation:

The State government should appoint specialised personnel for key functions like tax collection, technical services and revenue mobilisation. There is also a need to train the staff in tax laws, assessment methods and enforcement.

2. Limitation:

The Gram Sabha in several GPs of Gujarat was attended by a very small group of people, which sheds light on the general unwillingness of the population to take part in the betterment of the area.

Recommendation:

The GP officials should motivate the population to attend the Gram Sabha since the Gram Sabha, which consists of all registered voters in the Panchayat area, play an important role in approving development plans, selecting beneficiaries for government schemes, and ensuring accountability of the Gram Panchayat.

B.) Taxes/User Charges the GP is empowered to levy

1. Limitation:

The Panchayati Raj Act stipulates that a Village Panchayat can levy a fee on cart stands and *tonga* stands on a daily basis which can range from 25 paise to 50 paise for a cart, one rupee to two rupees for a rickshaw, two rupees to five rupees for a taxi etc.

Recommendation:

The socio-economic landscape of the villages in the last few decades has undergone a transformation, with the villagers having access to motorized vehicles for their needs of transportation. Keeping in mind the miniscule role of animal drawn vehicles (such as *tongas* and carts) in the villages, the Act should incorporate new age means of transportation such as e-rickshaws, autorickshaws, tractors, tempos and buses etc. and attempt to bring under the tax net the following vehicles given their significant usage in the current times which will, in turn, also augment the own-source revenues of the Village Panchayats.

2. Limitation:

The Gujarat Panchayati Raj Act 1993 stipulates that the *District Development Fund* can be used to provide loans to Village Panchayats according to established regulations. To the best of our knowledge, the Gujarat District Development Fund Rules, 1964 specifies the details of the said fund and stipulates that the maximum amount of loan borrowed by a Village Panchayat should not exceed INR 150000, with an annual interest rate of 5 per cent¹⁶.

Recommendation:

In present times, the State government must increase the ceiling on this loan amount given a huge increase in the cost of undertaking infrastructure projects such as building and maintenance of roads, construction of tanks etc. in the village. CAG Report (2006)¹⁷, in its audit, found that four District Panchayats did not disburse any loans to the corresponding Village Panchayats and also did not undertake any concrete measures to incentivise and encourage the Village Panchayats to avail loans from the said fund. The Report also revealed that in another set of four District Panchayats, almost 11 crores of funds were lying unused in the District Development Fund (as on 31st March 2008). These funds can be used for asset creation and which will enable the GP to generate revenues.

¹⁶ Gujarat District Development Fund Rules, 1964

¹⁷ https://cag.gov.in/webroot/uploads/download_audit_report/2006/Gujarat_ULB_PRI_2006.pdf

3. Limitation:

For the construction of buildings or houses in the village, the Village Panchayat can levy a special water rate which can range from INR 5 to INR 10 for every 5000 litres of water¹⁸.

Recommendation:

A look at the water charges which are charged by the private water providers in Delhi range from INR 1200 to INR 1600 for 5, 000 litres. This sheds light on the negligible rates which a Village Panchayat is authorised to levy as per the Act, which also does not take into account the degree of water availability in the geographical region. These rates, therefore, deserve a complete relook and should be increased so that it reflects the degree of water availability in the area with the rates being competitive with that of government water providers, at the least.

4. Limitation:

Despite being a coastal state, many GPs did not maintain any CPRs (such as fish ponds, community forests, weekly markets etc.) that could help in generating OSR from them. The GPs were dependent mainly on the revenues from property taxes as the sole source of own revenue.

Recommendation:

The State government should either provide financial assistance or encourage asset creation (such as fish ponds) through schemes such as MGNREGA. After a period of time, these assets can then be tapped into to generate own revenues.

¹⁸https://ifp.gujarat.gov.in/DIGIGOV/StaticAttachment?AttachmentFileName=/pdf/departement_login/panchayat_tax.pdf

8.5 West Bengal

A) Taxes that the Gram Panchayat is permitted to levy:

1. **Tax on lands and buildings:** Subject to such rules as may be made in this behalf, a Gram Panchayat shall impose yearly on lands and buildings within the local limits of its jurisdiction, a tax
 - (i) at the rate of [one per centum] of the annual lettable value of such lands and buildings when the annual value does not exceed rupees one thousand, and
 - (ii) at the rate of [two per centum] of the annual value of such lands and buildings when the annual value exceeds rupees one thousand, to be paid by the owners and occupiers thereof

Limitations-

Deviation from the Act- Gram Panchayats are required to collect property tax based on the annual lettable value of properties, but they are using the capital value method (2% of 6% of the property's value).

Recommendation:

Ensure compliance with the Act or update it to clearly define the approved tax calculation method.

Subject to such rules as may be made in this behalf a Gram Panchayat shall levy— **Duty on transfer of immovable property:** (a) on all transfers of immovable property situated within the local limits of the Gram, a duty in the shape or an additional stamp duty at the rate of two per centum or, as the case may be, the amount of the consideration for the sale, the value of the property in the case of a gift, the amount secured by the mortgage, the value of the property of the greater value in the case of exchange, or the value of the rent for the first ten years in the case of a lease, as set forth in the instrument;

Duty on Entertainment: (b) a duty in the shape of an additional stamp duty at the rate of ten per centum on all payments for admission to any entertainment.

The State Government may make rules for regulating the collection of the duty on transfers or immovable property and duty on entertainment, the payment thereof to the Gram Panchayat and the deduction of any expenses incurred by the State Government in the collection thereof.

2. Fees, rates and tolls that can be levied by the Gram Panchayat:

- (i) fees on the registration of vehicles;

Limitations-

Gram Panchayats lack clarity on whether a vehicle is motorized or non-motorized, causing registration confusion.

There is no fixed rate list for different vehicle types, leading to inconsistent fee collection.

Recommendations

Clearly define motorized vehicles (RTO registration) and non-motorized vehicles (Gram Panchayat registration).

Implement a standardized rate list for both categories to ensure uniformity and transparency.

(ii) fees on complaints and petitions and other processes in suits and cases instituted before the Nyaya Panchayat concerned. **The concept of Nyaya Panchayat has almost ended**

(iii) fee for providing sanitary arrangements at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be specified by the State Government by notification;

(iv) a water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Gram Panchayat within its jurisdiction;

Limitation

In the Gram Panchayat, some households had their own submersible pumps, while others had tap connections, and some managed with public water sources. The households with tap connections received their water supply from the PHE (Public Health Engineering) Department. However, the PHE Department has neither handed over the water supply connections to the Gram Panchayat nor does it charge the Gram Panchayat for the water supply.

Recommendations

Hand over Water Supply Management to the Gram Panchayat: The PHE Department should officially transfer control of the water supply system to the Gram Panchayat to enable better local management.

Introduce a Water Tariff System: The Gram Panchayat should establish a fixed charge for tap water connections to ensure fair usage and generate revenue for maintenance.

1) conservancy rate, where arrangement for clearing private latrines, urinals and cesspools is made by the Gram Panchayat within its jurisdiction;

2) fees on [registration] for running trade, wholesale or retail, within the jurisdiction of the Gram Panchayat unless such [registration] or such trade is prohibited under any law for the time being in force;

Limitation:

Trade registration fees are being collected, but there is no fixed structure or clear basis for determining the tax amount. There are no defined criteria such as business size, turnover, rented or owned shop, etc., on which the tax should be collected. Moreover, there is no monitoring body to verify whether the information provided by taxpayers on the portal is accurate or not.

Recommendations

Establish a Fixed Fee Structure:

Define trade registration fees based on business size, turnover, and shop ownership (rented/owned) to ensure fair and transparent taxation.

Example:

Small-scale businesses (₹500 per year)

Medium-scale businesses (₹1,000 per year)

Wholesale businesses (₹2,500 per year)

In West Bengal, there is a significant shortage of manpower in Gram Panchayats, leading to inefficient tax collection and weak monitoring mechanisms. Due to vacant positions, tax compliance remains low, and revenue leakages occur.

4) tolls on persons, vehicles or animals or any class of them at any toll-bar which is established by the Gram Panchayat on any road or bridge vested in, or under the management of, the Gram Panchayat,

5) tolls in respect of any ferry established by, or under the management of, the Gram Panchayat

Limitations:

The Act clearly states that if a ferry ghat falls within the jurisdiction of the Gram Panchayat, it has the right to collect tolls. However, the Act does not specify the criteria for toll collection, such as whether it should be through auctioning the rights or collecting a per-ticket fee. But in practice, the auction of ferry ghats is conducted by the Panchayat Samiti, and no share of the revenue goes to the Gram Panchayat.

6) The following may be deleted from the Act:

a) fees on licence on dogs and birds and other domestic pet animals

b) a general sanitary rate to be introduced where arrangement for the construction and maintenance of public latrines is made by the Gram Panchayat within its jurisdiction;

- c) fees to imposed for grazing cattle or grazing land vested in, or under the management and control of, the Gram Panchayat,
- d) fees on registration for shallow tube-wells fitted with motor- driven pump sets and installed for irrigation for commercial purposes, subject to such terms and conditions as may be prescribed.

8.6 Madhya Pradesh

A. Taxes that the Gram Panchayat is permitted to levy:

I. Obligatory taxes¹⁹

The obligatory taxes that must be imposed by the Gram Panchayats are:

1. **Market Fees:** A fee charged on goods sold in any markets or in any buildings owned by the GP. Same as Licence fee in other states
2. **Cattle Registration Fees:** Fees imposed for the registration of cattle sold in any market.

Limitation:

The Act does not clearly define whether registration applies to all cattle or only those used for commercial or agricultural purposes, leading to confusion.

Recommendation:

Issue clear guidelines specifying which types of cattle require registration.

3. **Property Tax:** A tax imposed on residential and commercial properties within the village. This tax is imposed on land or buildings or both based on their capital value. However, government buildings and those used for religious or educational purposes are exempt from property tax. This requires the prior approval of Janpad Panchayat and Zila Panchayat. The Development Commissioner may impose property taxes in Special Economic Zones on lands or buildings or both.

Limitation:

The Act clearly mentions that tax will be collected based on capital valuation, and this valuation is conducted annually by the Stamps and Registration Department for each and every locality, colony, society, and village road. Additionally, an online portal has also been created for tax collection. However, despite these provisions, the Gram Panchayat is still unable to collect house tax.

¹⁹ The taxes that must be imposed are called Obligatory Taxes and they are governed by the GP Obligatory Taxes and Fees (Conditions and Exceptions Rules), 1996.

Recommendation:

The Gram Panchayat staff should be provided with training on the online tax collection mechanism, and there should be proper coordination between the Stamps and Registration Department and the Panchayati Raj Department.

4. **Profession Tax:** A tax may be imposed on the persons exercising any profession or carrying on trade within the area of the Gram Sabha. The GP Obligatory Taxes and Fees Rules specifies the rates of profession tax based on annual income brackets.

Income range (INR)	Minimum Tax (INR)	Maximum Tax (INR)
11,000-15,000	100	200
15,001-20,000	150	300
20,001-30,000	200	400
30,001-40,000	300	600
40,001-50,000	450	900
More than 50,000	650	1400

This progressive structure aims to ensure that the tax burden is distributed according to an individual's earning capacity.

Limitation:

The Madhya Pradesh Panchayat Raj Act clearly specifies the provisions and criteria for levy of professional tax, however it is not collected by the Gram Panchayats.

Recommendation:

The Gram Panchayat officials should be trained to properly collect Profession tax and ensure compliance with the Act. In other states like Karnataka, profession tax is collected by the State from the employees of organised sector and devolved to local bodies. The same can be followed in Madhya Pradesh too.

II. Optional Taxes and Fees²⁰:

Gram Panchayats, with approval, may impose various optional taxes and fees, including:

4. **Water Rate:** the GP makes arrangements for regular water supply.

Limitation:

There is a lack of coordination between the PHE Department and Jal Jeevan Mission, which delays the handover of water supply systems to the Gram Panchayat (GP). Additionally, the

²⁰ The taxes that the GPs may or may not impose, i.e., have an option to impose are called Optional Taxes and they are governed by the GP Optional Taxes and Fees (Conditions and Exceptions Rules), 1996.

GP is often unaware of the expected costs for repair and maintenance, making it difficult to plan for water tax collection and budget allocation.

Recommendation:

To collect Water Tax, a guideline should first be issued stating that after the Public Health Engineering (PHE) Department and Jal Jeevan Mission complete the development of the water supply system, it should be handed over to the Gram Panchayat (GP) for management in a specified year. This will clearly define the roles and responsibilities of each department, ensuring a smooth transition and enabling the GP to start tax collection effectively.

5. A tax on animals.

Limitation:

The Act does not clearly specify whether the tax applies to pet animals or animals used for agricultural purposes, leading to confusion and inconsistent implementation by the Gram Panchayat.

Recommendation:

Clear guidelines should be issued to define the categories of animals subject to the tax, distinguishing between pet animals and livestock used for agricultural purposes, to ensure uniform application and better compliance.

6. A tax on bullock carts, bicycles, and rickshaws.

Recommendation: These vehicles to be replaced with Motorised commercial vehicles.

7. Lease of fee collection: Under Section 80 of the Act, a Panchayat may lease the collection of market fees through a public auction. The Gram Panchayat and Janpad Panchayat (Lease of Collection of Fees) Rules, 1995 govern the collection of these fees. According to Section 80, Schedule 3, the fees that may be leased to be collected are market fees, fees on registration of cattle, fees on use of encamping grounds, fees on bullock carts and fees for grazing cattle. The market fees to be imposed on individuals for selling goods in any market or place belonging to the Gram Panchayat have the following rates for lease collection:

- Minimum: 30 paise per square meter per day or Rs. 8 per month.
- Maximum: 50 paise per square meter per day or Rs. 14 per month.
- For goods brought to the market for sale, the minimum is 25 paise per basket or head load, and the maximum is 50 paise per basket or Rs. 1 per bag.

Limitation:

There are clearly specified guidelines for collection of fees via lease (market fees, fees on registration of cattle, fees on use of encamping grounds, fees on bullock carts and fees for grazing cattle). However, the Gram Panchayats are not taking initiative to do the same.

Recommendation:

The Gram Panchayats can earn substantial revenue from collection of fees through lease. It is suggested that the Gram Panchayats should take initiative in doing the same.

8.7 Maharashtra

A) Taxes that the Gram Panchayat is permitted to levy:

1. A tax on building and lands: Subject to the minimum and maximum rates fixed by the State Government and in accordance with prescribed exemptions, a Gram Panchayat in Maharashtra may levy a tax within its jurisdiction or where it has taken over any water supply scheme
 - (i) On Building- Whether subject to agricultural assessment or not
 - (ii) On lands- That are not subject to agricultural assessment
2. Betterment Charges: A Gram Panchayat may levy betterment charges on land and buildings that benefit from schemes or projects undertaken using the Gram Panchayat Fund (GP Fund).

Limitations-

There are no clear guidelines on how the tax on building and land be applied. Further, the betterment charges on land and building applies only to the properties that may directly benefit from specific government schemes or projects. It neglects the neighbouring areas that may also see a hike in property value.

Recommendation:

A circular giving clarity is need of the hour regarding levy of taxes on buildings and lands.

3. Local Panchayat Tax: Gram Panchayats in Maharashtra may levy a Local Panchayat Tax on goods entering a notified area for consumption, use, or sale, in accordance with the provisions of the Act.

Limitations-:

Inconsistent enforcement of the Local Panchayat Tax can create unfair advantages for certain businesses. E-commerce transactions, in particular, frequently go untaxed, impacting local retailers.

Recommendation:

Ensure strict compliance with the Act. Many GPs particularly the GPs away from urbanisation don't levy this tax.

4. Pilgrims tax, Tax on fairs, festivals and other entertainments, Tax on Bicycles and Vehicles Drawn by Animals

Recommendation:

Tax on Bicycles and Vehicles Drawn by Animals is regressive and outdated. Mostly they do not exist anymore. Therefore the act should include commercial motorised vehicles.

5. Tax on professions, trades, calling or employment: This tax is applicable on shop-keeping and hotel-keeping, any trade or calling (excluding agriculture) that uses machinery powered by steam, oil, electricity, or manual labour, and profession of brokers in cattle markets.

Limitations:

Tax on Professions, Trades, Callings, or Employment often falls heavily on small businesses. The absence of clear criteria may lead to confusion and non-compliance.

Recommendation:

Remove too many categories, and simply call this as profession tax on trade and callings irrespective of using machinery or not.

Clearly defined taxation criteria should be implemented to ensure better compliance.

6. Fee on Markets and Weekly Bazaars: A panchayat may lawfully lease, by public auction or private contract, the collection of any fees levied on markets and weekly bazaars, provided the lessee gives security for fulfilling the lease conditions

Limitations-

Small vendors often face a higher financial burden from market fees compared to large businesses. This brings ambiguity in the fee collection process.

Recommendation:

A criterion need to be evolved to define the fee depending on the size of the business. The Gram Sabha may be empowered to decide the rates.

Fee on Cart-Stand and Tonga-Stands; These charges should be withdrawn.

It should be mandatory for the GPs to collect Special water charge for water supplied by the panchayat through pipes and a fee for the supply of water from wells and tanks vesting in it, for purposes other than domestic use and for cattle.

Field observations indicate that auctioning weekly markets is already a substantial income source for some gram panchayats, and similar revenue streams could be tapped through the auction of fish ponds, tanks, and fish markets.

Additionally, community asset maintenance could become a revenue source by imposing fees or user charges on buildings such as community halls, guesthouses, sarais, dharamshalas, and rest houses. Currently, gram panchayats in Maharashtra do not levy such fees, representing a missed Opportunity for revenue enhancement.

B) Addressing District-Level Disparities and Shortage of Manpower

For instance, a severe manpower shortage forces a single individual to manage two panchayats alongside the secretary. Addressing such staffing gaps and appointing specialists is crucial for improving efficiency and ensuring effective governance.

8.8 Odisha

A) Revenue Raising Powers

The internal revenue sources of Grama Panchayats (GPs) in Odisha are composed of both tax and non-tax streams. Tax revenues include registration fees, street lighting rates, drainage taxes, latrine taxes, and license fees. On the non-tax side, GPs derive income from markets, fairs, cattle pounds, orchards, wastelands, pisciculture, ferry *ghats*, slaughterhouses, cart sheds, compost, rents, grain gollas, and cooperative societies. Despite having the authority under the Orissa Grama Panchayat Act (OGP) of 1964 to levy taxes and fees for the services they provide, GPs have not fully utilized this power to generate sufficient revenue to meet their obligations.

It is observed that GPs have been relying heavily on government support, particularly for staff salaries and service provisions mandated by the OGP Act. This dependency is exacerbated by the fact that Zilla Parishads (ZPs) and Panchayat Samitis (PSs) lack the authority to levy any taxes or fees, placing a substantial financial burden on the government to support these local bodies. As a result, the fiscal sustainability of GPs is largely dependent on external funding rather than their internal revenue generation.

Section 83 of the Orissa Grama Panchayat Act (Orissa Act 1 of 1965) empowers GPs to impose a range of taxes, as stipulated by rules framed under the Act and subject to directives from the State Government. However, the full potential of these provisions remains underutilized, limiting the financial independence of GPs.

- I. a vehicle tax for four wheeled carriages drawn by horse, two wheeled vehicles, including, cart, Jhataka and tonga, bicycle, rickshaw and cycle-rickshaw

Limitation:

It is not clearly mentioned whether the vehicle tax is to be imposed on motor vehicles or non-motor vehicles.

Recommendation:

Since the type of vehicles mentioned in the Act no longer exists, there is need for incorporating commercial vehicles and not the vehicles used for agriculture. Here, motorised commercial vehicles could be incorporated in the Act.

- II. A water-rate, where water is supplied by the Panchayat;

Limitation:

The PHE departments have not handed over the water supply to the Gram Panchayats, thus a water rate cannot be imposed by them.

Recommendation:

The PHE Departments are governed by the State. There should be proper coordination between the State and the District, so that once the provision of water supply has been made, it can be handed over to the respective Gram Panchayat efficiently with the intervention of the District. Further, the PHE Department should provide a proper rate list taking into consideration the socio-economic conditions of the particular Gram Panchayat. ‘

- III. A fee on private markets, cart stands and slaughter houses, a fee on animals brought for sale into or sold in a public market and fees for regulating the movement of cattle for the protection of crops;

Limitation:

The tax mentioned in the Act is not correctly phrased.

Recommendation:

This rate should be rephrased as ‘fine’ for regulating the movement of cattle for the protection of crops., fees for use of any building, structure, shop, stall, pen or stall in public markets, fees for use of slaughterhouses and cart-stands maintained by the Gram Panchayat, rent from temporary occupiers of open grounds, structures or buildings belonging to or maintained by the Gram Panchayat;

Additional taxes to be included in the Act:

1. Property tax:

Limitations:

The legislative framework of Odisha does not provide for the imposition of property tax by the Gram Panchayats.

Recommendations:

1. The Gram Panchayats in Odisha can collect property tax based on the capital value of the building or per square foot area of the building. A provision in this regard needs to be incorporated in the Act.

2. License Fee for commercial activities:

Limitation:

The legislative framework of Odisha does not provide for the imposition of license fees on commercial activities.

Recommendation:

Taking reference from the system of collection of license fee in the Gram Panchayats of other states, the Gram Panchayats in Odisha can categorize the business activities based on size and turnover and accordingly levy a license fee. There is a need for revision in this regard in the PRI act.

Section 9. Conclusion & Recommendations

9.1 Broad Conclusions

a) Panchayati Raj Acts and Activity Mapping

The Panchayati Raj Acts for the states envision that the three tiers of rural governments should have financial autonomy to perform their functions, and hence, are empowered to levy taxes as well as user charges for service-delivery. The mismatch between the activities assigned (as per Activity Mapping) and meagre revenues coupled with insufficient technical skills and revenue-raising powers at the Gram Panchayat level highlights the need to review the delegation of responsibilities to the Gram Panchayat. Despite the empowerment to levy user charges and taxes, as per the Panchayati Raj Act, in reality, the Gram Panchayats were not actually levying those taxes. In several instances, there were no guidelines by the State government on the method of levy and assessment of taxes and the Gram Panchayats' officials were not technically qualified to fix the basis of deciding the extent of tax that they should levy from various establishments. Taking a cue from the projection of property tax revenues (Section 5.3), the Gram Panchayat officials should decide on an ideal method of levy and finalize a per capita tax in a range such as INR 100 to 500. Next, the officials use the data on the number of *pucca* houses and number of shops to get an estimate of the potential property tax revenues.

At the district and block level, it was inferred that due to the provision of limited authority to impose taxes, the upper two tiers of rural local bodies don't have any avenues to generate own source revenue. At the level of Gram Panchayat, there is a wide variation in the own source revenue generated, with house tax comprising the major share of tax revenue in most states, barring Odisha and Uttar Pradesh wherein the provision to levy house tax is not provided in their respective Acts. In addition to house tax, Gram Panchayats are empowered to levy other taxes and user charges like pilgrim tax, water tax, license fees, rent from Gram Panchayat owned buildings, rents from mobile towers etc. The own source of revenue generation depend on level of economic activity in GP in addition to agriculture. In many states, the common property resources like barren land, ponds, minor irrigation projects, watershed projects are still handled by respective line departments of the State. Therefore, there is a little scope for the GPs to raise any revenue other than property tax. The revenue earned from these sources enable the Gram Panchayat to provide basic essential services like solid waste management. It was observed that in a major number of the Gram Panchayats user charges composed 30-50% of their own source revenue and in nine Gram Panchayats, user charges made up more than 90% of the own source revenue. If one follows the Karnataka model of levy property tax, there can be significant improvements in OSR generation in other states. The model can also act as a reference point for states

like Uttar Pradesh and Odisha wherein currently the Gram Panchayats are not empowered to levy house tax as per the Panchayati Raj Acts.

b) Determinants of Own Source Revenue - Financial Model

The collection of total own source revenue is found to be driven by the population of the Gram Panchayat, the number of commercial establishments (*signifying the extent of commercial activities present in the Gram Panchayat*) and the poverty in the village. Gram Panchayats located in the Southern district performed better, followed by Gram Panchayats located in the Western and Eastern districts (taking the districts located in the Northern districts as the baseline). The estimated income of the Gram Panchayat positively impacts the property tax collection along with the extent of commercial establishments present in the Gram Panchayat. Higher per capita grants from the higher tiers of the government also positively impact the property tax collection per *pucca* house. Additionally, the higher distance of the Gram Panchayat from that of the nearest Block Panchayat also has a negative impact on the Gram Panchayat's property tax collections. The coastal dummy was found to be positive and statistically significant for the Gram Panchayats with a coast. It is evident from the results that strategic investments in infrastructure and targeted economic initiatives will build revenue streams.

Another critical point that emerged in revenue collection efficiency. The SFA-based study found that there is a significant difference in terms of efficiency between Gram Panchayats and underscores that abundant resources do not guarantee high revenue collection. A high own source revenue can be attained through the improved utilization of resources, effective governance, and innovation. Indeed, Panchayats such as Billekallu and Pandvania illustrate that even resource-poor GPs can thrive when equipped with the right strategies. This analysis also unveils the very essence of effective governance and its need to replicate best practices in underperforming Gram Panchayats for the facilitation of equitable development and financial empowerment.

c) Human Resource and Other Administrative Issues

In most states, on average, there were only two staff funded by the State government. The other staff who were employed by the Gram Panchayat mostly depended on untied grants or own source revenue. Staff shortage remains one of the persistent challenges, especially in states such as Uttar Pradesh, whereby a single Secretary manages multiple Gram Panchayats. This leads to inefficiency in service delivery and slows down the process since they are required to handle development work, resource mobilisation and bookkeeping and reporting to multiple officials and departments on real-time basis in providing information or data. During one of the stakeholder interactions with district officials, it was observed that multiple informal orders issued through messaging platforms (such as WhatsApp) unnecessarily burdens the Gram Panchayat staff through repetitive assignments. It is suggested that

official communication through such messaging platforms be discontinued. Since many Panchayat functionaries are underpaid and do not get any performance-based incentives, it leads to low morale and high turnover.

This was clearly evident in Madhya Pradesh's PRIs, where underpaid staff were less motivated to engage in additional responsibilities such as tax collection or developmental work, which are essential for boosting own-source revenue. It has been found that due to inadequate revenue mobilisation at Gram Panchayat and dependence on grants, these contractual staff do not get salaries in time and are discouraged from carrying on any work.

9.2 A Road Map for PRI Acts and Activity Mapping:

- ✓ Clear-cut guidelines on assessing the base, particularly in property tax may be issued to Gram Panchayats. One can take the clue from the Karnataka model.
- ✓ An alternative way of simple assessment of property tax based on per square foot rate, as suggested in Section 7 is to be implemented in other states where property tax is not levied or empowered.
- ✓ Till the capacity building and strengthening of manpower at PRIs, particularly at GP level, clear-cut Executive Orders should guide the GPs in levying the taxes and user charges.
- ✓ Similar such guidelines and training to GPs to assess the base and rate of tax or user charges in sectors like Drinking water supply and commercial establishments.
- ✓ Raising revenue from common property resources needs clear activity mapping and inter-departmental coordination. A Road Map is given in Section 3 and Table 3C.
- ✓ Local service provision should be completely given to PRIs rather than line departments. For example, the Public Health Engineering Department in West Bengal and Rural Water Supply Department in Maharashtra maintain water supply in GPs and collect revenue. Similarly, fish ponds, trees in government land, forest areas, minor irrigation projects etc., within GPs to be exclusively under GP control. The necessary amendments to Acts and Activity Mapping are suggested.
- ✓ Ambiguity in law related to ownership rights, development charges is one of the reasons for not collecting OSR. These may be clarified through government circulars.
- ✓ In the states of Uttar Pradesh and Odisha, there is no such provision in the State PR Acts to levy property tax by the Gram Panchayat or any other PRI institution.

- ✓ Licence fee commercial establishments is collected by District Panchayat in Uttar Pradesh which is the domain of Gram Panchayats in other states. A revision to the State PR Act in this regard will boost the own source revenue in the states of UP, Bihar and Odisha.
- ✓ **Expand and Standardise Legal Frameworks:** States like Odisha, Madhya Pradesh, Gujarat, and Maharashtra should create clear and robust guidelines for trade license fees through new rules and regulations. Uniform frameworks across states will reduce discrepancies and provide a systematic approach to implementation.
- ✓ **Standardise Rate Structure and Tariff Rates across Jurisdictions:** To ensure uniformity, the rate structure and tariff rates for trade licenses should be standardized across jurisdictions. States such as West Bengal and Andhra Pradesh have clearly defined rates based on the type of trade and the business location. A progressive trade license structure, tied to the size of the business, should be implemented to promote fairness and equity.
- ✓ **Integrate Urban and Rural Models:** States that have effective licensing systems for urban bodies, such as Maharashtra and Gujarat, should adapt these mechanisms to suit rural contexts. This approach can ensure better revenue generation and enable rural local bodies to achieve financial independence.
- ✓ **Adopt Best Practices from Leading States:** Other states should study and replicate the best practices of Andhra Pradesh, Karnataka, and West Bengal in terms of detailed provisions, clear guidelines, and enforcement mechanisms. This will help enhance the revenue base and operational sustainability of local bodies.
- ✓ **Monitor and Evaluate Implementation:** Establish monitoring mechanisms to track the collection of trade license fees and their impact on the revenue of gram panchayats. Feedback from these evaluations can inform future improvements and reforms.
- ✓ **Common Property Resource Maintenance** should be completely given to GPs rather than with respective line departments. Activity mapping under 29 subjects should be clear in regard to common property resources so that GPs can raise additional one-time revenues from CPRs.

9.3 A Road Map for Human Resources:

- ✓ **Increase Staffing and Appoint Specialised Personnel:** A secretary should be ensured in every Gram Panchayat so that the workload is reduced and administrative efficiency improved.
- ✓ **Other specialised employees** should be recruited to perform key functions like tax collection and assessment, technical staff for service provision like street lights, water supply etc.

- ✓ At least one State-funded staff should be appointed for **revenue collection/mobilisation activities** and must be trained in clauses of empowered taxes, the methodology of assessment and the penal provisions in the Act for non-payment of dues etc.
- ✓ Wherever service provision is involved, the **Technical staff** involved in the maintenance of such service should be made responsible for collecting the user charges.
- ✓ One State-funded staff should be available in the Gram Panchayats for overseeing the developmental activities in the Gram Panchayat such as maintenance of water supply, sanitation, drinking water supply under Jal Jeevan Mission, roads, streetlights etc.
- ✓ At last, one state-funded official who looks at the practices of data collection and recording to ensure comprehensive availability of Gram Panchayat data at the GP office should also be recruited.
- ✓ A dedicated officer at Block Panchayat to advise and guide the GPs in understanding the statutory provisions, issuing guidelines, monitoring OSR generation and providing inter-departmental coordination in the management of Common Property Resources.
- ✓ **Introduce Performance-Based Incentives and Career Progression:** Performance-based incentives should be introduced for Panchayat staff to enhance efficiency and accountability. In the West Bengal case of Institutional Strengthening of Gram Panchayats (ISGP), the incentive is attached to accomplishments like tax collection and effective implementation of projects. It will make the Panchayat functionaries work for their best performance and reduce staff turnover as well as bring quality professionals into Gram Panchayats with definite career advancement pathways and job security.
- ✓ **Promote Specialisation and Continuous Professional Development through Capacity Building:** Provide special training programs to Panchayat functionaries in subjects like financial management, Revenue Mobilisation, Interpretation of the Act in terms of empowered taxes and user charges, waste management and project execution. Refresher courses and peer learning on the job can be provided so that officials are updated with the latest trends in governance. Though there are many training programmes conducted, there seems to be a very few training programmes on interpretations of the PRI Act related to mobilisation of revenues. A capacity building module at the district level for generation of own source revenue should also be planned for the Gram Panchayat officials which should include the provisions in the State Panchayati Raj Act for tax/user charges collection as well as the amendments, the rules regarding the method and the basis of collection as well as training related to the monitoring of tax collection.

9.4 A Road Map for Other Issues:

- ✓ **Encourage Local Revenue Generation and Financial Independence:** Gram Panchayats should be empowered to generate own-source revenue through taxation, user charges, and local resource mobilization. Hand holding in terms of capacity building in the understanding of the PRI Acts and empowerment of their empowerment in mobilising OSR. Incentive mechanisms should be introduced to encourage tax compliance and resource mobilization, ensuring that Panchayats have the financial autonomy to fund local development.
- ✓ **Co-ordination across all Tiers of PRIs:** Clearly define the financial powers of Gram Panchayats so that there are no conflicts and leakages in taxation and resource usage. Facilitate regular interactions between the Panchayat leadership and the higher officials about harmonization of priorities, best practices exchange etc.
- ✓ **Develop Infrastructure Maintenance Systems:** Water supply systems and sanitation and road networks constitute critical infrastructure in a Gram Panchayat which should be maintained. Communities are usually in a position to undertake most maintenance activities; costs would, therefore reduce, and in the long term, sustainability of the resource. Encourage revenue-generating asset creation through development grants.
- ✓ **Enhance Citizen Engagement and Transparency:** Institutionalize routine public consultations and community-based monitoring mechanisms in Panchayats to ensure transparency and increase citizens' trust. Social audits and participatory budgeting should be implemented to inject citizen engagement and ownership of local government.
- ✓ **Improvement in Data Collection and Reporting Practices:** As shown by the financial model, the estimated income has a positive and statistically significant impact on the collection of property taxes and other taxes and user charges. This, however, means that the Gram Panchayats should levy taxes or user charges which are largely in line with the paying capacity of the village residents. This, however, implies that there is a need to undertake a comprehensive data collection exercise at a micro-level so that the officials can undertake an income estimation exercise for their Gram Panchayats. The State governments should take a cue from the data management practices followed in West Bengal where the State government maintains these detailed records for local bodies, unlike in other states, where the details of own source revenues are generally maintained by individual accounts of the Gram Panchayats.
- ✓ **Promotion of construction of commercial establishments:** As highlighted in the financial model, the number of commercial establishments is positively linked to the collection of taxes/user charges, which, in turn implies that the officials at various levels in whatever capacities should engage in promoting establishments of shops, mills, cottage industries etc. in

the Gram Panchayat geography. Not only will this aid in income generation and providing employment opportunities, but it will also generate own source revenue for the Gram Panchayat through an enhanced collection of license fees.

To increase OSR and, in turn, enhance the overall functioning of Gram Panchayats and PRIs, the focus needs to be laid on capacity building, human resource empowerment, and financial autonomy. Increasing levels of context-specific training, staffing levels, implementing performance-based incentives, and encouraging revenue generation at the local levels could enhance the operational efficiency of Gram Panchayats and reduce external dependence on funds. Sanctioning investment in infrastructure maintenance, enabling marginalized groups, and developing community participation will help Panchayats achieve sustainable development and long-term self-reliance in rural governance. These reforms will boost the ability of PRIs to achieve their developmental goals while ensuring equitable service delivery and inclusive growth in grassroots development.

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APPENDIX- 1

Panchayat Raj Institutions Act

This document provides a comprehensive overview of the legal frameworks governing rural local self-governance in India, focusing on the Panchayati Raj systems implemented in Andhra Pradesh, Gujarat, Karnataka, Madhya Pradesh, Maharashtra, Odisha, Uttar Pradesh and West Bengal. It delves into the institutional, administrative, and financial structures of the Panchayati Raj system in each state, highlighting the roles and responsibilities of the Zilla Panchayats, Mandal or Talukaa Panchayats or Janpad Panchayats, and Gram Panchayats.

Andhra Pradesh Panchayat Raj Act, 1994

Introduction

The Andhra Pradesh Panchayat Raj Act, 1994 establishes three tiers of rural local self-governance: the Zilla Parishad (at the district level), the Mandal Parishad (at the block level), and the Gram Panchayat (at the village level). This Act is the legal and institutional framework for the Panchayat Raj system. Each tier carries out specific functions as per the delegation provided by the Act. The GP has an important role in the administration, development of areas under its jurisdiction, implementing state and central schemes, raising revenue, and provision of public services adapted to local preferences. The role of the Janpad Panchayat is more supervisory and it monitors the function of the GPs. The Zilla Panchayat monitors and supervises all the three tiers.

The GP has been entrusted with the duties relating to local infrastructure development, public health, education, and water supply, sanitation, and welfare schemes. To carry out their duties the Panchayati Raj institutions (PRIs) are given powers to raise revenues. The provisions to raise revenues are also specified in the Act. However, the observations from the field visit to the state suggests that the PRI s do not fully utilise their revenue generating powers. Some de jure powers of revenue generation, as specified in the act, are not fully complied with in practice. This reduces actual resource collection below its potential.

Role of the State government in finances of the Panchayats

The 5th Andhra Pradesh State Finance Commission has been instituted in 2023. The provision for the constitution of a state finance commission to deliberate upon resource sharing matters is given through Section 235. The SFC consists of a Chairperson and four other members. The functions of the commission are:

1. Review the financial position of all three tiers
2. It gives recommendations on the distribution of taxes, duties, tolls and fees levied by the State between the State and local bodies. It gives distribution of the shares of resources allocated between the State and the local bodies.
3. It assigns taxes, duties, tolls and fees which may be assigned to the three tier of Panchayats
4. The grant in aid to the Gram Panchayats and Parishads from the Consolidated Fund of the State
5. The measures necessary to improve the financial position of local bodies

Zilla Parishad

1. Administration

A Zilla Parishad consists of elected members from constituencies within the district, members of legislative assembly from a constituency within the jurisdiction, Member from house of the people, member of the Council of States, two persons from minority community. The Zilla Parishad maintains a fund called Zilla Parishad Fund, where all its revenues are deposited, including grants-in-aid from the Consolidated Fund of the State and loans. This fund is kept in the government treasury, a scheduled bank, or a cooperative bank approved by the State Government.

The Zilla Parishad is responsible for managing, controlling, and administering public buildings, roads, and institutions maintained using the Zilla Parishad Fund. Properties transferred by the government, or received as gifts or purchases for local public purposes, also fall under its management. The State Government has the authority to delegate functions to the Zilla Parishad and can withdraw these functions at any time. The Zilla Parishad supervises and monitors the lower tiers. It looks after planning and execution of activities and works. When the State assigns a function to the Zilla Parishad, it may also transfer associated schemes or projects.

2. Financial Powers

According to the Section 198 of the Panchayati Raj Act, the sources and income of the Zila Parishad consists of:

1. The funds from Central and State government allotted to ZP
2. Grants from All India bodies and other institutions for the development of cottage village and other small scale industries
3. Share of land cess
4. Share of local cess, state taxes or fees that are prescribed
5. Income from endowment or trusts administered by ZP
6. Income from District Board allocated to it
7. Income from remunerative enterprises
8. Annual Grant from the government at the rate of two rupees per person residing in the district
9. Contribution from Mandal Parishad that the ZP may levy

In addition, the Zilla Parishad prepares an annual development plan by consolidating the development plans of all Mandal Parishads under its jurisdiction. The budget for each year includes a breakdown of grants from the State Government and plans for the use of funds.

Mandal Parishad

1. Administration

The Mandal Parishad is the intermediate tier, consisting of a President, Vice President and elected members from Mandal Parishad constituencies. The composition of the Mandal Parishad includes the following members: elected persons, members of legislative assembly of the state representing their constituency in the Mandal, Member of the house of the people coinciding with the mandal area, Member of the Council of States. The Commissioner divides the area of the Mandal such that the population ranges between three to four thousand. The seats are reserved for backward classes, scheduled caste and scheduled tribe, and women. The Mandal Panchayat, with prior approval of the Zila Panchayat levy contribution from the funds of the GP s in the Mandals. The power and function of Mandals are enumerated in Schedule 1 and 2 of the Act. The Mandal Parishad Fund receives grants and loans, which are kept in government-approved treasuries.

2. Financial Powers

A Mandal Parishad can levy taxes and fees with the approval of the State Government. These include:

1. Duty- It can be imposed in the form of surcharge on any taxes that are levied by the GP s.
2. Land cess can also be levied

The sources of income for the Mandal Parishad are the following :

1. Funds related to schemes transferred by the government
 2. Funds for community development programmes
 3. Central and State aid for development of village and cottage industries
 4. Contribution from Gram Panchayat
 5. Share of land revenue and state taxes or fees
 6. Revenues from taxes, surcharges and fees
 7. Contribution from the government which is an annual grant at the rate of five rupees per person
- Development and Activities

The Mandal Parishad consolidates the development plans of the Gram Panchayats in its area and forwards the overall Mandal Development Plan to the Zilla Parishad each year. The Mandal also prepares its budget, which is reviewed and approved by the State Government.

Gram Panchayat

1. Administration

The Gram Panchayat is the foundational unit of rural governance in Andhra Pradesh. It is responsible for the administration of a village or a group of villages declared as a Panchayat area under the Andhra Pradesh Panchayat Raj Act, 1994. The Sarpanch is the elected head of the Gram Panchayat and is responsible for overseeing its functions, administration, and implementation of development schemes. Along with the Sarpanch, the Panchayat has elected members who represent different wards within the Panchayat area. The total number of members of a

Gram Panchayat is determined by the population of the area under the Panchayats jurisdiction. Members are elected by direct election from the wards, with Larger Panchayats having more members. The Panchayat Secretary assists the Sarpanch in administrative duties, record keeping, and the execution of decisions made by the Gram Panchayat. The jurisdiction of the Gram Panchayat does not include municipalities, mining settlements or cantonments. In every Gram Panchayats seats are reserved for women, scheduled castes and tribes and backward classes.

Each Gram Panchayat operates a fund called the Gram Panchayat Fund, where it receives grants from the Consolidated Fund of the State, loans, and revenues from taxes and fees it imposes. The fund is used to carry out various functions such as infrastructure development, sanitation, water supply, and public health measures.

The Gram Panchayat also collaborates with other levels of local government such as the Mandal Parishad and Zilla Parishad for integrated rural development planning and implementation of State and Central government schemes.

2. Powers and Functions and Property of the Gram Panchayat

Gram Panchayats encompass a range of essential tasks aimed at maintaining and improving local infrastructure and public health. They oversee the construction, repair, and upkeep of all buildings within their jurisdiction. Additionally, they manage public roads, bridges, culverts, dams, and causeways on village roads that are not under the control of the Mandal, Zilla Parishad, State, or National Highways. The lighting of public roads and communal areas is also part of their duties, along with the construction and maintenance of drainage systems to handle wastewater and sullage. Gram Panchayats are tasked with keeping streets and other public spaces clean, including the removal of debris from pools, ditches, and hollows to enhance sanitation. They also ensure the availability of public toilets and the maintenance of burial grounds. Furthermore, they implement preventive and remedial measures to address health issues related to epidemics and malaria. Their responsibilities extend to the sinking, repairing, and maintaining of wells, ponds, tanks, and cattle ponds. They are also involved in the preparation and sale of compost and manure, as well as the registration of births and deaths within the community. To effectively manage these responsibilities, the Gram Panchayats engage in resource planning at the village level, as outlined in Schedule 1.

A. General Powers

The Gram Panchayat is entrusted with the construction, repair and maintenance of all buildings, dharamshalas, all public roads and bridges, culverts, dams and causeways on village roads which are not with Mandal or Zilla Parishad or State or NH. It has the responsibility of lighting of public roads and public places, construction of drains and maintenance, sanitation, provision of public toilets, maintenance of burial grounds, repairing of wells, excavation, repair and maintenance of ponds or tanks, cattle ponds, preparation and sale of compost and manure. It also maintains registration of births and deaths. It is responsible for resource planning at village level. Along with elementary education, cottage industries and trade, the laying and maintenance of parks, libraries and reading rooms. Gram Panchayat has to maintain any village irrigation work and the distribution of water from any such irrigation work to the field depending. **It has the fishery rights in minor irrigation tanks and the right to auction weeds and reeds** in such tanks. Also it has the right to plant trees on the bunds of such tanks. The Gram Panchayat can execute “kudimaramat” in respect of any irrigation source, and it can **levy such a fee**; The management of ferries are vested with the Gram Panchayats along with **the income realised from any ferry** is part of GP Fund.

B. Financial Powers

The Gram Panchayat is empowered to generate its own revenue through a variety of taxes, fees, and non-tax sources. This section elucidates some of the key features of the legal structure of financial powers for the Gram Panchayat. It has a range of revenue-raising powers that allow it to generate funds for village-level administration and development. A review of taxation and fees and an overview of the provisions in the Act and Rules related to the levy of taxes and fees levied by the Gram Panchayats in Andhra Pradesh made below. These include:

Taxes and fees leviable by Gram Panchayats. –

1. House Tax - A Gram Panchayat can levy a house tax in the village. It is levied annually. The house tax may be levied on all houses in the village on any one of the following basis:
 - annual rental value, or

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- capital value, or
- such other prescribed basis
- 2. *Kolagaram* - A Gram Panchayat can levy a tax on the village produce sold in the village by weight, measurement or number
- 3. Duty on property transfer - A Gram Panchayat can levy a duty on transfers of property situated within the jurisdiction of the Gram Panchayat. The duty on transfers of property is levied by the Government-
 - in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899 (Central Act 2 of 1899). It is levied on every instrument described below. It relates to the whole or part of immovable property

The rate may be fixed by the Government as not exceeding five per cent on the amount

Description of instrument	Amount on which duty shall be levied
Sale of immovable property	The amount of value of the consideration for the sale / or the market value of the property; whichever is higher.
Exchange of immovable property	The market value of the property
Gift of immovable property	market value of the property which is the subject matter of the gift
Mortgage with possession of immovable property	The amount secured by the mortgage as set-forth in the instrument
Lease for a term exceeding one hundred years or in perpetuity of immovable property	Amount equal to one-sixth of the whole amount or value of the rents which would be paid or delivered in respect of the first fifty years of the lease, as set-forth in the instrument.

- 4. Vehicle tax;
The vehicle tax is to be levied annually on all vehicles kept or used within the village. The rates may be fixed by the Gram Panchayat. The conveyance must be suitable for use on roads or rails and includes any kind of carriage, cart, wagon, truck, rickshaw, etc. However, it does not include a motor vehicle as defined in the Motor Vehicles Act
- 5. Tax on agricultural land for a specific purpose;
- 6. Land-cess - This cess is levied at the rate of two naya paise in the rupee on the annual rental value of all occupied lands
- 7. Fees for use of porambokes or communal lands under the control of the Gram Panchayat;
- 8. Fees for the occupation of buildings including chavadies and sarais under the control of the Gram Panchayat.
- 9. Surcharge on seigniorage fees - Gram Panchayat can also levy a duty in the form of a surcharge on the seigniorage fees. It is collected by the Government on materials other than minerals and minor minerals that are quarried in the village. The rate for such a surcharge or duty can be fixed by the Gram Panchayat with the prior approval of the Government.
- 10. Duty on land- Gram Panchayat may levy, for lands lying within its jurisdiction, a duty in the form of a surcharge. The rate is not to exceed twenty-five naya paise in the rupee or as fixed by the Gram Panchayat
- 11. Tax on advertisement. – The GP is empowered to levy a tax on advertisement. Any of the advertisements, if it is in public view, in any private or public place are to pay on every advertisement;
- 12. **Special tax leviable by a Gram Panchayat:**
 - a. Gram Panchayat shall levy a special tax on houses
 - b. **Composition of tax payable by owner of a factory** or a contiguous group of buildings.
- 13. Market fees- The Gram Panchayat may levy some fees on the markets in its jurisdiction through the Section 104 of the Panchayati Raj Act, 1994. The maximum amount of the license fees that can be levied should not exceed fifteen percent of the gross income of the owner of the market in the preceding year. The following are the fees on markets which are to be levied annually:
 - a. Fees for use of market and fees for goods to be sold in the market
 - b. Fees for shops or stalls
 - c. Fees on animals bought or sold in the market
 - d. License fees for brokers or agents
 - e. License for private markets

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f. License for slaughter house

The State Government may authorize the Gram Panchayat to levy additional taxes or modify existing tax rates. It may also mandate the Panchayat to collect specific taxes for local development projects.

The GP also receives fees for approval of building layout. The Rules prescribe the procedure relating to rates and fees for building constructions and layouts in the Gram Panchayats. Gram Panchayat has the power to collect fees on the items specified below:

Fees*			
1.	Lay-outs	Rate	Unit
a	Gram Panchayats bordering Corporations/Cities (within the agglomeration of Urban Development Authorities)	25-per	10.00 Sqm
b.	Gram Panchayats bordering Municipalities	15-per	10.00 Sqm
c.	Major Gram Panchayats	10-per	10.00 Sqm
d.	All other non-notified Gram Panchayats	5-per	10.00 Sqm
2.	Construction of Cellar Ground Floor and Upper Floor		
	Terraced structure/ Tiled, Zinc sheet roof	10-per	10.00 Sqm
	Huts or thatched structure	2-per	10.00 Sqm
3.	Renewal of permit with the sanctioned period	40% of the described fee	
4.	Construction of Commercial buildings like shops, godowns, workshops, hotels. Cinema halls, store rooms and offices (Except clubs and community halls)	Minimum Rs. 500.00	30.00 Sqm
5.	Construction of Petrol bunks, weigh bridges, and service stations		
*List not exhaustive			

The **Gram Sabha**, which consists of all registered voters in the Panchayat area, plays an important role in approving development plans, selecting beneficiaries for government schemes, and ensuring accountability of the Gram Panchayat.

(C) Regulatory Powers

The Gram Panchayat has the authority to enact by-laws and regulate local activities. Key regulatory powers include:

1. **Building Regulations:** Granting permissions for the construction, modification, or demolition of buildings within the Panchayat area. Unauthorized constructions can be penalized.
2. **Land and Resource Management:** The Panchayat has the power to regulate the use of common lands, grazing lands under its jurisdiction. It also manages community water resources like ponds and tanks.
3. **Regulation of Markets and Trade:** The Gram Panchayat can set up and regulate markets, levy fees on vendors, and ensure that sanitation standards are maintained in marketplaces. It can collect fees on markets as market rent or for sanitation.
4. **Licensing:** The GPs may grant some licenses for local businesses, including shops, stalls, and trades such as butcheries and tanneries. The Panchayat also regulates industries that may affect public health or sanitation.
5. **Enforcement of Public Health Measures:** The Gram Panchayat can enforce rules related to sanitation, including the regulation of waste disposal, the cleanliness of public spaces, and the management of drinking water sources. Trades that may be detrimental to public health, such as slaughterhouses or tanneries, can be regulated by the Gram Panchayat through the issuance of licenses.

The Rules that govern the Gram Panchayats are as follows:

Andhra Pradesh Grant of Permission for construction of a Building Fees Rules, 1998

According to this rule, the GP's have to levy fees for building construction. The Rules prescribe the procedure relating to rates and fees structure for building constructions and layouts in the Gram Panchayats. Gram Panchayat shall have power to collect fees on the following items as specified below:

Fees			
1.	Lay-outs	Rate	Unit
a	Gram Panchayats bordering Corporations/Cities (within the agglomeration of Urban Development Authorities)	25-per	10.00 Sqm
b.	Gram Panchayats bordering Municipalities	15-per	10.00 Sqm

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Fees			
c.	Major Gram Panchayats	10-per	10.00 Sqm
d.	All other non-notified Gram Panchayats	5-per	10.00 Sqm
2.	Construction of Cellar Ground Floor and Upper Floor		
	Terraced structure/ Tiled, Zinc sheet roof	10-per	10.00 Sqm
	Huts or thatched structure	2-per	10.00 Sqm
3.	Renewal of permit with the sanctioned period	40% of the described fee	
4.	Construction of Commercial buildings like shops, godowns, workshops, hotels. Cinema halls, store rooms and offices (Except clubs and community halls	Minimum Rs. 500.00	30.00 Sqm
5.	Construction of Petrol bunks, weigh bridges, and service stations		
*List not exhaustive			

Andhra Pradesh Panchayat Raj (Auction of sand in the water courses vesting in Gram Panchayat) Rules, 2000

This Rule specifies the auction-cum-tender of sand in water courses in Gram Panchayat. It is prescribed that the sale of sand should be on the basis of auction-cum-tender system. The offers of tenders are accepted and auctions are held to maximize earnings. The Gram Panchayats have the right to conduct auctions of the following potential sand bearing areas within their jurisdiction.

- All water sources that pass through its area, including minor and major or rivers like Krishna and Godavari along with their Minor and Major Tributaries like Tungabhadra, in small reaches in Gram Panchayats.
- All water tanks, ponds and places of sand which bear fallow lands
- All drains including artificial drains with its escape channels receiving water from field channels and out flow from adjacent fields.

Fixing of Upset Price

The GP ascertains the market value of material and sand. The GP submits a proposal to the District Committee, through the District Panchayat Officer, to notify the sand bearing areas. These notified sand bearing areas are then put up for public auction for fixing upset prices. Nearly 70% of the market value of material can be taken as a guideline for fixing upset prices.

Distribution of auction proceeds.

The proceeds of the auction of sand and materials is distributed among the three tiers of the Panchayat. The auction proceeds remitted to Zilla Parishad Account. It is then distributed among Zilla Parishad, Mandal Parishad and Gram Panchayats @ 25%, 37.5% and 37.5% respectively by the Zilla Parishad on a quarterly basis.

Andhra Pradesh Gram Panchayats Village Produce Rules, 1998

Through a resolution of the Gram Panchayat, the GP may levy a tax on the village produce (based on weight and the register of vendors selling produce). The tax levied shall be collected from the vendor of the village produce. Items like paddy, millets, pulses, ground nuts, oil seeds, cotton, tobacco, jute and coconuts are 'declared goods' as per the Andhra Pradesh General Sales Tax Act, 1957. The state imposes a tax on sale or purchase of the declared goods, thus, no further tax can be levied by the gram panchayats on the declared goods. Taxes on village produce (Items: Turmeric, Jagger, Tamarind, Cashew Nuts, Fruits (All Kinds); Bricks or tiles or glass beads.

Andhra Pradesh Gram Panchayats (Earmarking of Funds) Rules, 2000

Through this rule, the state government has prohibited the diversion of special funds ie, has disallowed the usage of special funds for any other purpose than that for which they are collected. The following are the special purpose funds :

- (1) Water tax- The water tax is levied under Section 25 of the Andhra Pradesh (AA) Public Health Act, 1989, it may be tax or additional tax levied under Andhra Pradesh Panchayat Raj Act, 1994. The proceeds of water tax must be used exclusively for water supply within the area of the Gram Panchayat. The net revenue from water tax is earmarked for expenditure on the execution, maintenance and improvement of water supply in the local area.
- (2) Special tax on agricultural land- This is levied under Section 60(3) (ii) of the Act. The net revenue from the special tax on agriculture lands must exclusively be used for the following purposes:

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- Construction, maintenance or repair, or improvement of water works or drainage works
- Lighting by gas or electricity
- Construction of road, or a bridge or culvert
- Construction of buildings intended to be used for cultural, educational or medical or other allied purposes;

Andhra Pradesh Gram Panchayat (Levy of User Charges) Rules, 2002

Through this rule the Gram Panchayats may levy User Charges to meet the operation and maintenance of the civic amenities for the public.

User Charges - The Gram Panchayat may levy User Charges for each year for providing street lighting, pucca drainage and drinking water supply. The user charges are levied such that the cost of the operating and maintaining of the said amenities is distributed among the households utilizing the service. To collect user charges, a separate demand is issued which is by the Gram Panchayat.

Andhra Pradesh Gram Panchayat (Erection of Telecommunication Towers) Rules, 2012

Through this rule the Gram Panchayat may levy installation and license renewal fee for telecommunication towers. The following charges are levied by the Gram Panchayat on the telecom tower companies.

1. Cell tower installation fee (One time)
 - (a) Ground based towers
 - (b) Roof top towers
2. License renewal fee, which is levied annually for Land based or Roof top towers.
3. Apart from the installation and license fee levied by the Gram Panchayat , the telecom company is to pay lease rent to the owner of land or building on which the structure is put at a rate that is negotiated with the GP.
4. Insurance or Compensation. - The telecom company is required to pay the GP either insurance premium or compensation

Gujarat Panchayat Raj Act, 1993

District Panchayat

1. Administration

As per the Act, a Village Panchayat will consist of a Sarpanch (*who will be elected by the voters of the village*) and an Upa-Sarpanch (*who will be elected by the members of the Village Panchayat*). For the villages having a population of up to three thousand, the Village Panchayat shall consist of 8 members. On the other hand, for the villages having population exceeding three thousand, there should be 10 members in the Village Panchayat. The District Panchayat must hold a meeting every three months. It can also constitute the following committees such as a Social Justice Committee, Education, Public Health and Public Works.

The Village Panchayat may also constitute a *Social Justice Committee* and an *Executive Committee* to deliver social justice to the weaker strata of the village such as those belonging to the Scheduled Castes and the Scheduled Tribes. Similarly, the Executive Committee will work towards enhancing the overall development of the village, take decisions pertaining to the finances of the village and home guards and defence of the village. At the disposal of each district, there will be a **District Fund** available which will be constituted of items such as proceeds of any tax or fee imposed under the Act, sums contributed to the district fund by the State Government, all sums received by way of loans from the State Government, incomes from any property vested in the district Panchayat, fees, penalty and fines, amongst others. On similar lines, the District will also create a **District Family Welfare Fund** which will include gifts and contributions from the State or Central Government for various family welfare programmes, proceeds from entertainment events organised by the Panchayat etc.

2. Powers

A. Revenue raising powers

A District Panchayat can impose taxes and fees similar to those levied by village panchayats (such as pilgrim tax, tax on fairs and festivals, sanitary cess etc.), subject to state government orders, but the rates must not exceed 10 per cent of the Village Panchayat's rates or, if none exist, 10 per cent of the maximum prescribed rates. Further, a District Panchayat can request the State Government to raise the stamp duty rates on property transfers (such as sale, lease and mortgage of property) within its limits by up to 20 per cent of the existing rate as specified in a resolution. The District Panchayat can also get hold of the grants which the State government might allocate to it from the Consolidated Fund of the State, which can be equivalent to the additional duties collected on properties in the district.

B. Activities undertaken

Every year, to enable the economic development of the village, the District Panchayat is also required to create annually a development plan for the following year, which should also take into account the development proposals from the Talukaa Panchayats within the district. It must be submitted by a specified deadline to the authority designated by the State Government. The District Panchayats must also prepare an annual budget for the following year by February 15, or another date in February approved by the competent authority, in a prescribed format. The President of the District Panchayat should send a copy of the approved budget estimate and any re-appropriation statements to the State Government. With regards to ownership, in addition to the movable or immovable property owned by the District Panchayat, it also exercises control over any road, building, or other infrastructure built by the it using district funds, whether with Government assistance or community involvement, any land or property that is owned by the State Government and is transferred to the it for local public purposes, any land or other property from another panchayat that is transferred to the District Panchayat for the purposes outlined in the Act. The District Panchayat can also establish bye-laws for a Village Panchayat to ensure safety of drinking water sources from pollution, prevention of erection of buildings with insufficient ventilation, regulation of sanitation, disposal of dead animals and corpses, removal of noxious vegetation, control of fairs, festivals, slaughter houses etc. Any bye-law which is enacted may stipulate that violating it will result in a penalty, which can either be a fine of up to INR 200 or a fine of up to INR 25 per day following a conviction for the initial offense, and will continue for the duration of the violation.

C. General Powers

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The District Panchayat is authorized to construct, maintain, or repair any work, as well as manage any institution on behalf of the Government, local authorities, or any Corporation established under current laws and owned or controlled by the Government, under terms and conditions that are mutually agreed upon. It may also provide technical advice and guidance to a local authority regarding the construction of any projects undertaken by that authority, based on agreed upon terms and conditions. The State Government, in order to promote the economic development of the district, can also delegate works in the areas relating to agriculture, minor irrigation, water management and watershed development, rural housing, drinking water, amongst several other subjects. The above delegation of activities, however, does not specify exactly the activities to be undertaken in each of the above spheres and whether these activities are the responsibilities of the District Panchayat, in addition to Schedule 3 of the Act which specifies which underscores the duties and responsibilities of the District Panchayat.

To review the financial position of the local bodies, urban as well as rural, the State government (or the governor of the State), must constitute a State Finance Commission, every five years, following Clause (1) of article 243-I of the Constitution. Its primary role is to assess the financial status of Panchayati Raj Institutions and Urban Local Bodies, as well as to recommend grants from the state's consolidated funds, assignment of taxes and the allocation of state-collected taxes, duties, and fees between the state government and local bodies. The Commission will have up to five members, including the Chairman, as decided by the State Government, with the Chairman to be chosen from among individuals who have experience in public affairs, while the other members will be selected from those who either are or have been or are qualified to be the judges of a High Court. They must possess specialised knowledge of local authority finances, financial matters and administration, and economics. While each member will serve for a term specified by the Governor's appointment order but he or she can be reappointed as well.

Talukaa Panchayat

1. Administration

A Taluka Panchayat, functioning as a subordinate to the District Panchayat, will have a President and Vice-President, which are elected by its members from within. The elected members of a Talukaa Panchayat will be chosen from among the eligible voters in the Talukaa itself. While a Talukaa Panchayat in Gujarat with a population of up to one lakh will have sixteen elected members, with two members being added for every additional twenty-five thousand people beyond one lakh. The President and Vice-President of the Talukaa Panchayat shall serve a term of two and a half years, unless stated otherwise in this Act. In line with that of the District Panchayat, a Talukaa Panchayat must hold a meeting every three months. Similar to that of a District Panchayat, a Talukaa Panchayat can also constitute an Executive Committee and a Social Justice Committee. With prior approval from the State Government, a Talukaa Panchayat may establish one or more committees composed of a number of panchayat members as determined by the panchayat. These committees will be tasked with executing projects or schemes approved by the Talukaa Panchayat or investigating matters referred to them by the panchayat. For undertaking the duties as well as the responsibilities of the Talukaa, each Talukaa will have a fund known as the Talukaa Fund. Each Talukaa will have a fund known as the Talukaa Fund with the following sources contributing to it:

- a. Revenue from any tax or fee imposed or assigned to the Talukaa Panchayat under this Act
- b. Proceeds from the sale of dust, dirt, dung, refuse, or animal carcasses
- c. Contributions from the State Government or the District Panchayat
- d. Any loans received from the State Government or the District Panchayat, or other sources
- e. Gifts or contributions made to the Talukaa panchayat
- f. Income or proceeds from property owned by the Talukaa panchayat
- g. Net proceeds from stamp duty as authorized by section 207, after deducting assessment and collection costs
- h. All amounts collected as rent or penalties, excluding fines from criminal cases

2. Powers

A. Revenue Raising Powers

Once the Talukaa Panchayat has published the rules and a notice in the prescribed format for the imposition of a taxes or user charges, it can impose an education cess along with any other taxes or fees that a Village Panchayat

can levy. Although the said tax or user charge that a Talukaa Panchayat can impose within the Panchayat cannot exceed 15 per cent of the rate actually levied by the Village Panchayat for the same matter. If the Village Panchayat has not levied any such tax or fee, the Talukaa Panchayat's rate must not exceed 15 per cent of the prescribed maximum rate for that matter. A Talukaa Panchayat may also pass a resolution during its meeting to request the State Government to raise the stamp duty rate applicable under the Bombay Stamp Act, 1958, on instruments related to the sale, mortgage, lease, or any other transfer of immovable property within the Talukaa. This increase should not exceed 15 per cent of the specified duty rate mentioned in the resolution. Each year, after appropriate legal provisions are made, the State Government will devolve a grant-in-aid to the Talukaa Panchayat from the State's Consolidated Fund an amount that will be roughly equal to the additional duties collected for properties within the Panchayat's jurisdiction.

B. Activities Undertaken

Similar to that of a District Panchayat, for its respective Talukaa, the Talukaa Panchayat needs to prepare a Budget estimate for its incomes and expenditures annually, by the date approved by the District Panchayat (on or before 15th December but not later than 31st December). Following this, the District Panchayat will, then, review these budget estimate and return it to the Talukaa Panchayat with its observations and recommendations (if any), within two months. Incorporating the feedback of the District Panchayat, the Talukaa Panchayat will then approve the budget estimates by 31st March of the current year. Additionally, the Secretary of the Talukaa Panchayat must prepare an annual administration report as well as the financial accounts of the Talukaa and present both the accounts along with the administration report for approval before the Panchayat itself. Following this, both the documents should be submitted, in a specified format, to the competent authority through the District Panchayat. Finally, the Talukaa must also prepare an annual development plan for the Talukaa Panchayat for the following year, keeping in mind the development plans submitted by the Village Panchayats situated within the Talukaa. This development plan should be, then, submitted to the District Panchayat, by a specified date. Also, in the event the income of a Village Panchayat falls short of its requirements (such as its duties and responsibilities mentioned in Schedule 1 of the Act) from the lens of the Talukaa Panchayat, the Talukaa Panchayat can then ask the Village Panchayat to take required action within six months in order to boost its income stream to its potential level. In the case the Village Panchayat is still not able to boost its revenues, the Talukaa Panchayat may either mandate it to impose any of the taxes or fees which the Village Panchayat is authorised to levy or raise the rates of such taxes and fees.

C. General Powers

The Talukaa Panchayat can extend loans to the Village Panchayats in its geography along with carrying out schemes or works which promote social justice, economic growth, education etc. In addition to any properties (whether movable or immovable), the Talukaa Panchayat can exert ownership over the *roads and buildings constructed by it out of the Talukaa Fund, any land or property which belonged to the State Government but is now transferred to the Talukaa Panchayat by the State Government for local public purposes etc.* In mutual agreement with the Talukaa Panchayat, the District Panchayat can delegate the management of an institution or execution of a project to a Talukaa Panchayat, which was originally managed by the District Panchayat.

Village Panchayats

1. Administration

The Gujarat Panchayat Act, 1993 stipulates that the members of a Village Panchayat will be elected from among the village's eligible voters. Each village panchayat will have a Sarpanch (who will be elected by secret ballot from the qualified voters of the village) and an Upa-Sarpanch (be chosen by the members of the village panchayat from within their own ranks). With regards to the members of a Village Panchayat, the Act underscores that for villages with a population of up to three thousand, the Village Panchayat will consist of eight members. If the village population exceeds three thousand, the number of members will increase by two for every additional three thousand residents or part thereof. Chapter 11 of the Gujarat Panchayats Act, 1993 stipulates the financial resources to be made available to the Panchayats by the State Government. Corresponding to the average land revenue collected by the State over the last three years, the State government will finalise an amount of which a certain percentage will go towards the salaries of the secretaries of village panchayats and village accountants

(*talatis*) in the Panchayats, as well as for their training. After making certain additional allocations, such as the contribution towards State Equalisation Fund and the contribution to a Village Panchayat of a *devasthan* village etc., 50 per cent of the balance will go towards Village Panchayats, 25 per cent (of the remaining) will be allocated to Talukaa and 10 per cent (of the remaining) will be given to District Panchayats, based on their average recovery of land revenue from the respective Village, Talukaa or District Panchayat during the previous three years. Additionally, 7.5 per cent of the balance will be paid to the District Equalisation Fund, with 7.5 per cent of the remaining being allocated to the District Gram Encouragement Fund. The Village Panchayats will, further, get additional allocations from that of a *District Equalisation Fund* (to be allocated to backward Village Panchayats to reduce the income or revenue inequalities across villages) and *District Village Encouragement Fund* (to provide incentive grants to Village Panchayat in order to encourage them to increase their income by imposing taxes and fees as allowed under this Act.). Similarly, the *District Development Fund* will be used loans to Village Panchayats according to established regulations, as well as to pay interest on contributions from these Panchayats.

To the best of our knowledge, the Gujarat District Development Fund Rules, 1964 specifies the details of the said fund and stipulates that the maximum amount of loan borrowed by a Village Panchayat should not exceed INR 150000, with an annual interest rate of 5 per cent¹. In present times, the State government must increase the ceiling on this loan amount given a huge increase in the cost of undertaking infrastructure projects such as building and maintenance of roads, construction of tanks etc. in the village.

CAG Report (2006)², in its audit, found that four District Panchayats did not disburse any loans to the corresponding Village Panchayats and also did not undertake any concrete measures to incentivise and encourage the Village Panchayats to avail loans from the said fund. The Report also revealed that in another set of four District Panchayats, almost 11 crores of funds were lying unused in the District Development Fund (as on 31st March 2008).

2. Powers

A. Revenue Raising Powers

While the State government fixes the minimum and maximum tax rates or user charges, the Village Panchayats are authorised to levy the following taxes and fees at the prescribed rates. These include:

- i. A tax on *buildings* will be levied whether it is subject to payment of agricultural assessment or not and on *lands* which are not subject to payment of agricultural assessment) which are within the geographical limits of the Village Panchayat. The Village Panchayat can levy the tax based on either the *capital value* of the property or its annual letting value. In the case when tax is based on the capital value, the minimum and maximum tax rates are 0.5 per cent and 1.5 per cent respectively. However, in case the annual letting value of the house is used as a measure to levy tax, the tax rate will range from 5 per cent to 15 per cent of the annual letting value. The government's rules with regards to taxes and fees, however, does not provide accurate guidelines with regards to the determination of the house's market value such as type of construction, quality of construction, type of house, number of rooms, number of floors etc. and levies a common tax rate across all kinds of properties. The rules should also specify a differential tax rate for a commercial building vis-à-vis a residential building in order to realise the full revenue potential of the taxes.
- ii. The Village Panchayat can levy a tax on vehicles, boats or animals used for riding, draught or burden, kept for use within the village, irrespective of the fact whether they are actually kept within or outside the village. The rules specify the minimum and maximum charges for bicycles (INR 5 per year and INR 10 per year), tricycle or rickshaw carrier (INR 10 per year and INR 20 per year), vehicle drawn by one animal (INR 5 per year and INR 10 per year) and a vehicle which is drawn by two or more animals (INR 10 per year and INR 20 per year). Additionally, the Village Panchayat can also raise revenue through a toll on vehicles and animals which enter the village and are used for the same above purposes. The Rules, however, do not specify explicitly the tax rates on any motorised vehicle such as cars, trucks and bikes etc³.

¹ <file:///C:/Users/L83/Downloads/Gujarat%20District%20Development%20Fund%20Rules,%201964.pdf>

² https://cag.gov.in/webroot/uploads/download_audit_report/2006/Gujarat_ULB_PRI_2006.pdf

³ https://ifp.gujarat.gov.in/IC/StaticAttachment?AttachmentFileName=/pdf/departement_login/panchayat_tax.pdf

- iii. The XYZ also stipulate that a Village Panchayat can levy a fee on cart stands and tonga stands on a daily basis which can range from 25 paise to 50 paise for a cart, one rupee to two rupees for a rickshaw, two rupees to five rupees for a taxi etc. Since the socio-economic landscape of the villages in the last few decades have undergone a transformation, with the villagers having access to cars and bikes etc for their needs of transportation. Keeping in mind the miniscule role of animal drawn vehicles (such as tongas and carts) in the villages, the Act should incorporate new age means of transportation such as e-rickshaws, autorickshaws and buses etc. and attempt to bring under the tax net the following vehicles given their significant usage in the current times which will, in turn, also augment the own-source revenues of the Village Panchayats.
- iv. For the construction of buildings or houses in the village, the Village Panchayat can levy a special water rate which can range from INR 5 to INR 10 for every 5000 litres of water⁴. A look at the water charges which are charged by the private water providers in Delhi range from INR 1200 to INR 1600 for 5, 000 litres. This sheds light on the negligible rates which a Village Panchayat is authorised to levy as per the Act, which also does not take into account the degree of water availability in the geographical region. These rates, therefore, deserve a complete relook and should be increased so that it reflects the degree of water availability in the area with the rates being competitive with that of government water providers, at the least.

In addition, the Village Panchayat is authorised to levy the following taxes as well as user charges as well (The Gujarat Panchayats Act, 1993):

- v. Tax on professions, trades, callings and employments
- vi. Tax on mobile towers
- vii. Pilgrim tax
- viii. Tax on fairs, festivals and other entertainments
- ix. General sanitary cess for the construction or maintenance of public latrines and for the removal and disposal of refuse
- x. Tax on fairs, festivals and other entertainments excluding admission fees to any entertainments
- xi. General sanitary cess for the construction or maintenance of public latrines and for the removal and disposal of refuse
- xii. General water rate which may be imposed in the form of a rate assessed on buildings and lands or in any other form best adapted to the circumstances
- xiii. Fee on markets and weekly bazars
- xiv. Fee for the supply of water from wells and tanks vested in the Village Panchayat, for purposes other than domestic use and for cattle
- xv. Special sanitary cess upon private latrines, premises or compounds cleaned by the Panchayat
- xvi. Drainage tax
- xvii. Lighting tax
- xviii. Fee for grazing cattle on grazing lands vesting in a Village Panchayat

The Village Panchayat can also, as per its convenience, levy a consolidated tax (comprising of taxes on property, water, drainage and streetlights), instead of imposing separate taxes on the households.

B. Activities Undertaken

The Village Panchayat is also required to prepare a development plan along with the budget estimates (similar to the District Panchayat and Talukaa Panchayat) and submit it to the Talukaa Panchayat. The Village Panchayat in the Gram Sabha's first meeting each year (which should take place within two months of the year's start), must present several documents such as the annual financial statement, report on administration of the previous financial year, development plan for the current year, audit reports, in addition to other matters which are required by the Talukaa and District Panchayats to be discussed.

⁴ chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://ifp.gujarat.gov.in/DIGIGOV/StaticAttachment?AttachmentFileName=/pdf/department_login/panchayat_tax.pdf

C. General Powers

The State Government can, under certain conditions and restrictions, transfer the ownership of open spaces, waste or vacant lands, grazing areas, public roads, streets, bridges, ditches, etc. or any other government-owned property in the village to a Village Panchayat. The Talukaa or District Panchayat may also periodically transfer any property under their jurisdiction to a Village Panchayat. Thus, despite the provisions of the Transfer of Property Act, 1882 or the Indian Registration Act, 1908, the corresponding property will be owned by the Village Panchayat. Additionally, any work built by a Panchayat using its funds, government support, or community involvement will belong to the Panchayat. The Village Panchayat can also issue a notice to a property owner and ask him to display a number on the premises of the property using a metal plate on the basis of the position as specified in the notice. Each village should also have a fund known as the Village Fund which can include the revenues from the tax or user charges as levied by or allocated to the Village Panchayat, contributions received by the Panchayat from the State government, District and Talukaa Panchayat; sums received as gifts or contributions, sums received as sale from the proceeds of animal carcasses, dirt, dung etc., income from Village Panchayat properties, fees, fines and royalty etc.

The Karnataka Gram Swaraj and Panchayat Raj Act, 1993

Introduction

As per the Karnataka Gram Swaraj and Panchayat Raj Act, 1993, Karnataka has three tiers of institutions the Zila Panchayat, Taluka Panchayat and Gram Panchayat keeping in line with the Panchayati Raj Institution system of rural local self-governance. The Zila Panchayat represents the top most tier, followed by the Taluka Panchayat and then the Gram Panchayat. Each of these rural local bodies performs the assigned powers, functions and duties as specified in the Panchayati Raj Act. The administration, powers and functions of the three tiers are elaborate in the following sections.

Zila Panchayat

1. Administration

For every district there is a Zila Panchayat which has control over the entire district excluding smaller urban areas or areas under the jurisdiction of a municipal corporation, a Town Panchayat or an Industrial Township. A Zila Panchayat consists of elected members (persons elected from the Talukas in the district amongst whom the Adhyaksha and Upadhyaksha will be chosen), members of the House of People and members of the State Legislative Assembly whose constituencies are within that district, members of the Council of State and the members of the State Legislative Council who are registered as electors within the district and the Adhyakshas of Taluka Panchayats in the district. The number of members to be elected from each Taluka is fixed by the Government, with one representative for every thirty-five thousand and forty-five thousand population or part thereof, with modifications in this criteria for certain districts. A Zila Panchayat also consists of Standing Committees namely General Standing Committee, Finance, Audit and Planning Committee, Social Justice Committee, Education and Health Committee and Agriculture and Industries Committee.

A Zila Panchayat Fund is maintained by each Zila Panchayat which is made up of the amount transferred to the Zilla Panchayat Fund from the Consolidated Fund of the State, all grants, assignments, loans and contributions made by the Government or private individuals and institutions, all fees, fines and penalties paid to or levied by the Zilla Panchayat, all rents and proceeds from lands or other properties owned or sold by the Zilla Panchayat, all interests, profits and other moneys as a result of gifts from private individuals or institutions and any amount received by the Zilla Panchayat with regard to the Act. This fund is kept in the Government Treasury. Also, the Zila Panchayat has the authority to deposit the surplus funds with a Scheduled Commercial Bank or Cooperative Bank in the state or invest the amount in securities approved by the Government.

The Zila Panchayat fund is used to perform the functions allotted as per the Act, payment of the salaries and allowances to the Adhyaksha, Upadhyaksha, officers and staff, travelling and daily allowance to the members and for repayment of any loan. With the sanction of the Government, loans can be raised executing any work and a sinking fund can be formed for the repayment of these loans. Expenditure may be incurred out of the fund only if the provision has been made in the Zila Panchayat budget or the funds have been reappropriated post due approval. However, it is compulsory to spend a minimum 25% of the funds allocated to welfare activities for the welfare of the Scheduled Castes and Scheduled Tribes. The fund can further be used for any purpose which satisfies public interest given the prior approval of the higher authorities and instructions of the Government. Furthermore, the application of this fund is considered valid when the amount given to the Zila Panchayat by the Government or local authority or any person for some purpose is used for that only.

2. Powers

A. Revenue Raising Powers

The Zila Panchayat has the power to charge a fee for any license or permission issued by it under the Panchayat Raj Act and impose rent and fee for the usage of land or property in its jurisdiction or maintained out of the Zila Panchayat Fund.

B. Activities Undertaken

Every year, the Finance, Audit and Planning Committee prepares an account of the actual and expected receipts and expenditure for the year ending 31st March and a budget estimate of the income and expenditure of the Zila

APPENDIX 1

Panchayat for the upcoming year beginning from 1st April. Both these documents are presented to the Zila Panchayat in a meeting held between 1st February and 10th March. The budget which is passed by the Zila Panchayat is then sent to the Government who can further modify it, if it is not in accordance with the Act. In addition to this, every Zila Panchayat prepares a development plan, inclusive of the development plans of the Taluka Panchayat, which is further sent to the District Planning Committee.

The Zila Panchayat has the power to make regulations to carry out the powers and duties mentioned in the act.

Any road which is vested or under the control of the Zila Panchayat, may be diverted, discontinued or permanently closed by it, post issuance of a notification. Further, with the consent of the Gram Panchayat, the Zila Panchayat may transfer the management of an institution or the implementation of any work, under its control, to the Gram Panchayat. As per the act, the Government can also transfer any road, bridge, channel, building or any other moveable or immovable property under the administration of the Zila Panchayat with their consent.

C. General Powers

Conditional upon the general or special orders of the Government, the Zila Panchayat has power to spend money on education or medical aid within its jurisdiction, provide support for works that improve health, safety, education, and the overall well-being of people in the district, contribute to associations at all India and state level which focus on promotion of local governance, assist Taluka Panchayats and Gram Panchayats in ensuring the safety and rights of villagers, maintain community health centres and district hospitals, monitor different educational institutions, support Taluka and Gram Panchayat to promote tourism, biodiversity conservation, waste management, sanitation, safe drinking water initiatives, self-employment and poverty alleviation via rural enterprise, support women cooperative banks at Taluka level, maintain a database with all socio-economic information and report any illegal activities such as drilling borewells or causing nuisance to villagers.

Taluka Panchayat

1. Administration

There exists a Taluka Panchayat for every Taluka excluding those areas of the Taluka which are included in a smaller urban area or are under the jurisdiction of a municipal corporation, a Town Panchayat or an Industrial Township. A Taluka Panchayat consists of elected members (persons elected from the territorial constituencies of the Talukas in the district amongst whom the Adhyaksha and Upadhyaksha will be chosen), members of the House of People and members of the State Legislative Assembly whose constituencies are within that Taluka, members of the Council of States and the State Legislative Council who are registered as electors within the Taluka and one-fifth of the Adhyakshas of the Grama panchayats in the Taluka of whom one shall be a woman and one each from the scheduled castes and the scheduled tribes by rotation for a period of one year. The number of elected members, as notified by the State Election Commission, should have one member for a population between twelve thousand five hundred and fifteen thousand. In cases where the total population in the Taluka does not exceed one lakh, there will be a minimum of eleven elected members. A Taluka Panchayat also consists of Standing Committees namely General Standing Committee, Finance, Audit and Planning Committee and Social Justice Committee.

Every Taluka Panchayat has a Taluka Panchayat Fund which consists of the amount granted or passed on to it by the Government or the Zilla Panchayat, the proceeds of any fee imposed by the Taluka Panchayat, all sums received as loans, gifts or contributions from the Government, any person or other authority, the rent or other income from sale of any immovable or movable property owned by or vested in the Taluka Panchayat and all other sums received from any other source. The Taluka Panchayat Fund is kept in the Government treasury of the Taluka. The application of the fund is subject to certain terms and conditions which are similar to that of the Zila Panchayat.

2. Powers

A. Revenue Raising Powers

The Taluka Panchayat has the power to charge a fee for any license or permission issued by it under the Panchayat Raj Act and impose rent and fee for the usage of land or property in its jurisdiction or maintained out of the Taluka Panchayat Fund.

B. Activities Undertaken

Every year, the Finance, Audit and Planning Committee prepares an account of the actual and expected receipts and expenditure for the year ending 31st March and a budget estimate of the income and expenditure of the Taluka Panchayat for the upcoming year beginning from 1st April. Both these documents are presented to the Taluka Panchayat in a meeting held between 1st February and 10th March. The budget which is passed by the Taluka Panchayat is then sent to the Zila Panchayat who can further modify it, if it is not in accordance with the Act. In addition to this, every Taluka Panchayat prepares a development plan, inclusive of the development plans of the Gram Panchayats, which is further sent to the Zila Panchayat.

The Taluka Panchayat has the power to make regulations to carry out the powers and duties mentioned in the act. With the consent of the Gram Panchayat, the Taluka Panchayat may transfer the management of an institution or the implementation of any work, under its control, to the Gram Panchayat.

C. General Powers

The Taluka Panchayat has the authority to carry out all necessary activities for its assigned functions and exercise all powers outlined in this Act.

Gram Panchayat

1. Administration

According to the Karnataka Gram Swaraj and Panchayat Raj Act, the units of Gram Swaraj consist of habitation sabha, Ward Sabha and gram sabha. For each habitation specified by the Deputy Commissioner there will be one habitation sabha. Similarly, for each ward in the Gram Panchayat there will be one Ward Sabha. Also, for each Gram Panchayat there will be a Gram Sabha which is constituted of all the registered voters of the villages within the Gram Panchayat.

With the order of the Government, the Deputy Commissioner can declare an area consisting of a village or group of villages to be a Gram Panchayat in the following cases:

- a) The population of the area is of minimum five thousand and maximum seven thousand
- b) The area with a population of minimum two thousand five hundred if it lies in district of Belgaum, Chikmagalur, Dakshina Kannada, Dharwar, Hassan, Kodagu, Shimoga , Udupi , Haveri and Uttara Kannada
- c) In special cases, regardless of the population, the area lying within a radius of five kilometres from the centre of the village in district of Belgaum, Chikmagalur, Dakshina Kannada, Dharwar, Hassan, Kodagu, Shimoga, Udupi , Haveri and Uttara Kannada
- d) With the prior approval of the Government, the area having a population of either less than five thousand or greater than seven thousand.

As notified by the State Election Commission, each Gram Panchayat will contain some elected members with one member for every four hundred people (or some part of that population) based on specific terms and conditions. Once the list of elected members has been published, every Gram Panchayat will choose two of its members to hold the position of Adhyaksha and Upadhyaksha. Upon the death, resignation or removal of the Adhyaksha or Upadhyaksha, the Gram Panchayat will choose another member to hold their position.

Every Gram Panchayat has a Gram Panchayat Fund which consists of the amount granted or passed on to it by the Government or the Zilla Panchayat or Taluka Panchayat, the proceeds of any tax, rate and fee imposed by the Gram Panchayat, all sums received as loans, gifts or contributions from the Government, any person or other authority, the rent or other income from sale of any immovable or movable property owned by or vested in the

Gram Panchayat and all other sums received from any other source. The Gram Panchayat Fund is kept in the Government Treasury of the Taluka or with the approval of the Executive Officer in any scheduled bank or a co-operative bank located in the panchayat area or the neighboring panchayat area. The application of the fund is subject to certain terms and conditions which are similar to those of the Taluka and Zila Panchayat.

2. Powers

A. Revenue Raising Powers

The Gram Panchayats are authorized to levy the following taxes and non-taxes:

(i) Tax on buildings and land - Every Gram Panchayat is authorised to levy tax on buildings and land, which are not subject to agricultural assessment and within the limits of the Panchayat. These rates should not exceed the maximum rate of taxation as specified in Schedule IV and should adhere to the prescribed exemptions. If the owner of the building or land is not to be found in the Panchayat or has left the place, in such a scenario, the occupier of the building or land is liable to pay the tax levied on the owner.

(ii) User charge on water (Water Rate) - Water rate may be charged by the Gram Panchayat for supply of drinking water and other purposes.

(iii) A Gram Panchayat is authorised to levy all or some of these taxes and fees. The rate of taxation, subject to the prescribed exemptions, is determined by bye-laws of the Gram Panchayat and should not exceed the maximum specified limit in Schedule IV:

tax on entertainment other than cinematograph shows;

tax on vehicles, other than motor vehicles;

tax on advertisement and hoardings;

pilgrim fee on person attending the jatras, festivals, etc., where necessary arrangements for water supply, health and sanitation are made by the Gram Panchayats;

market fee on persons who provide their goods for sale in any market place;

fee on the registration of cattle brought for sale in any market place;

fee on buses, taxis and auto-stands provided adequate facilities for the travellers by the Gram panchayat;

fee on grazing cattle in the grazing lands

(iv) Taxes in Factory Areas - When the owner of any industry or factory in the area of the Panchayat provides sanitary and other amenities for buildings and land used for the industry or as factory quarters for employees or for any other purpose which is connected with the undertaking, then the Gram Panchayat may receive an annual amount for such land and buildings in lieu of the taxes, rates or fees, payable under this Act. This amount is agreed between the Gram Panchayat and the owner. In cases where there is no agreement between the owner and the Gram Panchayat, then the Chief Executive Officer, after hearing both the parties, determines the amount payable by the owner.

Schedule-IV⁵

S.No.	Tax/Fee/Charge at Gram Panchayat Level as per Schedule-IV	Maximum rate of Tax/Fee/Charge as per Schedule-IV
1	Tax on Buildings	Rate per annum
(i)	Residential buildings	Not less than 0.05% but not more than 0.10% on Capital Value of the Property.
(ii)	Commercial buildings	*(a) Small Scale Industry - 0.40% (b) Medium Scale Industry - 0.50% (c) Large Scale Industries - 0.60% on the Capital Value of Property

⁵ The Karnataka Gram Swaraj and Panchayat Raj Act, 1993

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S.No.	Tax/Fee/Charge at Gram Panchayat Level as per Schedule-IV	Maximum rate of Tax/Fee/Charge as per Schedule-IV
(iii)	Industries, factories, IT Parks, Hardware Park, Textile Park, Bio-Tech Park, Power plants Hydro, Thermal, Solar Plants Wind Mills & Airport including connected area etc. (in the KIADB Industrial area, SEZ and other Industrial area or zones notified by the Government from time to time)	Not less than 0.4% but not more than 1 % on Capital Value of the Property.
2	Tax on Vacant Land	Rate per annum
(i)	Not more than 1000 square meter.	
(ii)	More than 1000 sq. mtr. but not more than 4000 sq.mtr.	Not less than 0.05% but not more than 0.1% on Capital Value of the Property.
(iii)	Vacant land measuring above 4000 sq. mtrs.	Not less than 0.025% but not more than 0.05% on Capital Value of the Property.
*63	Run way area of an Airport	0.10% on the Capital Value of the Property
*	In case of vacant land in airport or industrial area where plantations are grown	No Tax
4	Tax on advertisement and hoardings:	Not less than 0.01% but not more than 0.02% on Capital Value of the Property.
	For every square meter or part thereof	Five rupees per month.
5	Tax on Mobile Towers	Twelve Thousand rupees per tower per Annum.
6	Tax on Wind Mill	0.5 to 1 lakh per annum depending upon turbine
7	Tax on Solar Park	Not less than 0.50% but not more than 1.50% on Capital Value of the Property.
Note:	<p>1. The taxable Capital value of the property means the market value guidelines of the property published under Section 45B of the Karnataka Stamp Act, 1957 minus depreciation at the time of assessment as may be notified by the Government from time to time.</p> <p>2. The criteria used to assess the tax as mentioned in the Rules and the rates in the schedule for the capital value of the building, vacant land or both has to be made considering factors like location, type of construction of the building, nature of its use, age of building and any other criteria that may be directed.</p>	
8	Fee on Entertainment	Fifty rupees per show
9	Vehicle Parking Fee	In Rupees per day
(i)	Buses, Lorry, etc	50/-
(ii)	Car and Light Motor Vehicles	20/-
(iii)	Motor cycle	10/-
(iv)	For every other vehicle with springs	3/-
(v)	For every cart or other vehicle without springs	2/-
(vi)	For every bicycle or tricycle	1/-
10	Fee on Markets	In Rupees per day

⁶ * - The Karnataka Gram Swaraj and Panchayat Raj (Amendment) Act, 2020;
https://prsindia.org/files/bills_acts/acts_states/karnataka/2020/Act%2049%20of%202020%20Karnataka.pdf

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S.No.	Tax/Fee/Charge at Gram Panchayat Level as per Schedule-IV	Maximum rate of Tax/Fee/Charge as per Schedule-IV
(i)	For every plot measuring not more than one square meters	5/-
(ii)	For every additional plot of one square meter or part thereof	2/-
(iii)	Per basket or bag of any commodity	2/-
(iv)	Per cart load bag of any commodity	5/-
11	Fee on Registration of Cattle	In Rupees
(i)	For every head of cattle brought for sale in shandies or fairs	5/- per day
(ii)	Fee on grazing cattle in the grazing lands	5/- per month
12	Fee on Road cutting charges for laying optical fibers cables.	Laying charges Rs. 450/ mtr for 3 ducts For additional ducts Rs. 75/ mtr Supervision charges Rs. 75/ mtr. Refundable security deposit Rs. 119.50/mtr and so on

B. Activities Undertaken

Every year, the Panchayat Development Officer of the Gram Panchayat prepares a budget which contains the actual and expected receipts and expenditures for the year ending on 31st March. Alongside, a budget estimate of the income and expenditure for the upcoming year starting from 1st April is also prepared. This is presented by the officer in a meeting which is held between 1st February and 10th March. The budget passed by the Gram Panchayat is sent to the Taluka Panchayat who can modify the budget to ensure its compliance with the Act. In addition to this, every year, it prepares a development plan, which contains the development programs put forward by the Gram Sabha. This plan is then sent to the Taluka Panchayat.

The Gram Panchayat has power over all the village roads and bridges and any cart tracks, drains or wells on it along with any other public places in the panchayat area which are not considered to be private property or under the control of the Zila Panchayat, Taluka Panchayat, Municipal Corporation, Town Panchayat, Industrial Township or the Government. In addition to this, it has the power to construct, enlarge, divert, close new roads and bridges and improve any waterway.

A Gram Panchayat has the authority to make and alter bye-laws with the permission of the Zila Panchayat. It has the powers to make bye-laws for the regulation and inspection of markets, all public places which are selling goods and fixing the rent or charges for their use if they belong to the Gram Panchayat, for granting, refusing, suspending license for the places which do not belong to the Gram Panchayat, regulating the sale and prohibiting the stalling of animals to prevent public health risks, for ensuring cleanliness and proper solid waste management, for gathering necessary statistics like registration of birth and death, for ensuring safe sanitary condition for the disposal of the dead, for ensuring supply of sufficient information for any dangerous disease, for collecting data from residents to determine their tax liabilities, for protecting the water sources and regulating the water distribution, for managing public facilities (parks, public bathing places etc), for setting building regulations (in terms of safety during construction), for traffic control to avoid congestion and for specifying the fees and the conditions for the licenses and permission granted, renewed or suspended by it. Also, as per the Act, the Government has the power to cancel or modify the bye-laws of the Gram Panchayat.

C. General Powers

Every Gram Panchayat has powers to perform all necessary activities for carrying out the functions assigned to it. According to the Act, a Joint Committee may be formed by two or more Gram Panchayats within a Taluka, or within two or more Talukas in a district, or a Gram Panchayat and one or more other local authority or statutory body, for any specific purpose common to all of them, or for any purpose in which they are jointly interested or responsible.

The Gram Panchayat has the power to grant written permission for the construction and alteration of any building, mobile tower or advertisement hoarding within its premises subsequent to the payment of fees as is specified by the bye-laws. Also, any factory which uses steam power, water power, electrical power or any other mechanical power or any machinery or manufacturing plant which uses power may not be constructed or installed without the prior permission of the Gram Panchayat.

The Gram Panchayat also has the authority to grant or renew the license for any trade, business or industry which is offensive or dangerous as per the Government or for a shop, hotel, restaurant, eating house, coffee-house, sweetmeat shop, bakery, boarding house or lodging house (other than a hostel recognised by the Government), or a dharamshala or for manufacturing ice or aerated water within its premise once the defined fees has been paid in advance. Further, it may refuse to grant or suspend any license granted in cases where there has been a default in the terms and conditions on which the license was given.

Removal of any obstruction or encroachment on the public streets and open sites or any tree or structure which poses danger to any person or prevention of dangerous quarrying also falls under the jurisdiction of the Gram Panchayat. The expenses incurred by the Gram Panchayat in doing so can be recovered from the owner as if a tax were imposed on him. Also, the Gram Panchayat can fine any owner or occupier of a filthy building or land if they fail to clean the site despite written notice from the Panchayat. Further, with respect to buildings where any

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infectious disease is suspected, the secretary or any authorized person from the Gram Panchayat can inspect the building between sunrise and sunset. Furthermore, any member, officer or servant of a Gram Panchayat can enter into any building or land, in order to make any inspection or execute any work for any of the purposes of this Act between sunrise and sunset and provided that due regard is made while entering into social and religious places.

The Gram Panchayat has the authority with regard to construction and inspection of a proper drainage system in the Panchayat area. It has the power to give a written notice to the owner with respect to improving the sanitation, conservancy and drainage of any area within its jurisdiction. In case the owner or occupier fails to comply with the notice, the Gram Panchayat may itself execute the work and recover the expenses from the owner as if a tax were imposed on him. The Gram Panchayat holds the power to ensure proper provisioning, repairing and maintenance of privies in the area under its jurisdiction, especially in the marketplace, school, theatre or place of public resort which employs more than twenty workmen.

The Gram Panchayat also holds the power to ensure adequate water supply in the area under its control by maintaining the sources of water supply in good condition, differentiating between water sources for drinking and for other works like washing clothes or animals, prohibiting usage of water for certain purposes during epidemics and require any water channel which contains foul water to be cleaned. Further, it has the authority to impose penalties on improper usage of water like washing clothes in any place which is set apart for drinking or bathing etc.

Every Gram Panchayat is to maintain a register which specifies the places that have been registered or granted a license or provided as places for disposal for the dead are recorded. With respect to burial grounds, the Gram Panchayat has the power to provide license for or closure of places for the disposal of the dead, prohibit burying or burning in unauthorised places and register and take control of burial grounds which have no owner.

The Gram Panchayat can impose fine on any person who destroys or alters the name of any street or building which has been named by the Gram Panchayat, any person who washes the infected clothing, bedding or other articles at places other than the ones which have been notified for the same, any person who uses or stores offensive substances and any person owning or managing the work or building which is emitting smoke and any person who is causing nuisance in the gram panchayat area. The Gram Panchayat has the provision to charge fees for providing public landing places, halting places and cart stands (includes stands for any animals and vehicles of any description) for public usage.

The Gram Panchayat shall be responsible for making special arrangements for the public health, safety or convenience either permanent or temporary, when a church, mosque, temple, mutt, or any place of religious worship or institution or any place is used for holding fairs or festivals or for other such purposes, situated within the limits of a Gram Panchayat or in the neighbourhood. As per the order of the Deputy Commissioner, the Board of Trustees or other persons having control over places of worship may be required to make such contribution to the funds of the Gram Panchayat as he may determine.

Comments

A general sanitary rate for ensuring cleanliness and proper solid waste management may be charged by the Gram Panchayats. This would ensure maintenance of community sanitary complexes in the jurisdiction of the Panchayats.

In addition to the vehicle parking fee, the Gram Panchayat may charge a toll on vehicles which travel on the roads vested in or under the management of the Gram Panchayat. Further it may charge a fee on the registration of vehicles.

To ensure the safety of women and children, the Gram Panchayat may impose tax or user charges on the street lights in the form of lighting rate or lighting tax.

According to the act, the Gram Panchayat has the power to grant or renew the license for any trade, business or industry, however, the act does not mention the manner or the amount of the license fee to be charged. A clarity on the rate of license fee and the method of charging it for the different types of shops can be specified.

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One manner in which the license fee can be charged is:

if the annual turnover of a shop is less than INR 1,00,000 then Gram Panchayat may auction the process of collection of license fee to a contractor

if the annual turnover of a shop is greater than INR 1,00,000 then Gram Panchayat itself may collect the license fee from the shops.

An additional source of revenue for the Gram Panchayat can be earned from the sale of firewood, forest residue and scrap material owned or collected by the Gram Panchayat.

Role of State Finance Commission

A Finance Commission is constituted every five years to review the working of the Zila Panchayats, Taluka Panchayats and the Gram Panchayats. Certain recommendations are made in the finance commission report, some of which are:

- (i) The distribution of the net proceeds of the taxes, duties, tolls and fees imposed by the Government among the State and Zila Panchayat, Taluka Panchayat and Gram Panchayat
- (ii) The determination of the taxes, duties, tolls and fees which can be assigned to the three tiers
- (iii) Provision of grants-in-aid to the Zilla Panchayats, Taluka Panchayats and Gram Panchayats from the Consolidated Fund of the State
- (iv) Determination of the steps required to improve the financial position of the three tiers
- (v) Any other financial matter which is referred to the Commission by the Governor for the benefit of the rural local bodies.

As specified by the State Finance Commission, conditional on the available funds, the Government will allocate a percentage of grants to the Panchayats with twenty percent of that amount designated as untied grants.

Madhya Pradesh Panchayati Raj Act, 1993

Introduction

The Madhya Pradesh Panchayat Raj Avam Gram Swaraj Adhiniyam, 1993, gives the legal and institutional framework for decentralized governance in the state. Through a three-tier system of self-governance, this act has politically and economically empowered rural communities. This act establishes the three tier structure with Zilla Panchayat at the district level, the Janpad Panchayat at the block level, and the Gram Panchayat (GP) at the village level. The GP has an important role in the administration, development of areas under its jurisdiction, implementing state and central schemes, raising revenue, and provision of public services adapted to local preferences. The role of the Janpad Panchayat is more supervisory and it monitors the function of the GPs. The Zilla Panchayat monitors and supervises all the three tiers. However, the state government retains financial power. The state can regulate taxes. It may make rules to regulate imposition, assessment and collection of taxes. The rationale and core principle guiding the legislation is decentralisation of political and economic power to empower rural communities. This Act has facilitated local decision-making through elected bodies. The GP has been entrusted with the duties relating to local infrastructure development, public health, education, and water supply, sanitation, and welfare schemes. To carry out their duties the Panchayati Raj institutions (PRIs) are given powers to raise revenues. The provisions to raise revenues are also specified in the Act. However, the observations from the field visit to the state suggests that the PRI s do not fully utilise their revenue generating powers. Some de jure powers of revenue generation, as specified in the act, are not fully complied with in practice. This reduces actual resource collection below its potential.

Role of the State government in finances of the Panchayats

According to the Act, the state government may vest certain property that belongs to it with all the three tiers of the Panchayats. The state government may also resume any property that belongs to the Panchayats to itself, without any other compensation to the Panchayats other than the market value of the property i.e., building or works. The Act also specifies that the state government may assign taxes, tolls or fees levied and collected by the state government through section 63. The state government also makes grants-in-aid to the Panchayat from the consolidated fund of the state, as decided by the State Finance Commission. The Madhya Pradesh State Finance Commission Adhiniyam, 1994 also governs the state finance commissions. The 5th State Finance Commission was appointed in 2017-18 to give recommendations on the resource allocation to local bodies, ie, Panchayats and Municipalities. The terms of reference of the 5th SFC is listed below:

1. The Commission shall review the financial position of the Panchayats and Municipalities. It gives recommendations on the distribution of taxes, duties, tolls and fees levied by the state between the State and local bodies.
2. SFC gives recommendations on taxes, duties and tolls and fees which may be assigned to or appropriated by the local bodies.
3. SFC recommends to Governor on measures necessary to financial position of the local bodies
4. It also gives recommendation on the devolution to local bodies of the following resources
 - a. Net proceeds of revenue from taxes payable on land and stamp duty
 - b. Net proceeds of revenue from taxes on sale of petroleum products
 - c. Transfer of net proceeds of revenue from goods and services tax
 - d. Any other matter referred to by the Governor

In the following sections, this study provides a comprehensive summary of the institutional and economics provisions in the legislation. The role of the PRIs, which encompasses the structure and composition, function and responsibility, revenue raising powers are elucidated below for all the three tiers.

Zilla Panchayat

1. Administration

The Zilla Panchayat is the apex body in the Panchayati Raj system, operating at the district level. It is constituted of: elected members from constituencies, Chairpersons of all Janpad Panchayats within the district, Members of Parliament (MPs) representing parliamentary constituency, Members of Rajya Sabha from the GP area in the district, Members of the Legislative Assembly (MLAs) whose constituencies fall within the district. The Zilla Panchayat serves as a supervisory and coordinating body for the Janpad Panchayats and Gram Panchayats within its jurisdiction, ensuring that development plans are aligned with district-level objectives.

Functions and Responsibilities

The Zilla Panchayat is responsible for:

1. **District-Level Planning and Development:** It consolidates development plans from Janpad Panchayats and Gram Panchayats and prepares a comprehensive district development plan. This plan is submitted to the District Planning Committee (DPC) for approval.
2. **Implementation of Schemes:** The Zilla Panchayat implements both state and central government schemes related to rural development, health, education, agriculture, and sanitation.
3. **Coordination and Supervision:** The Zilla Panchayat monitors the performance of Janpad Panchayats and Gram Panchayats, ensuring that they are meeting their targets and utilizing funds effectively.
4. **Resource Management:** It is responsible for the management of district-level infrastructure such as district roads, public hospitals, schools, and water supply systems.

2. Power

A. Revenue Raising Powers

There is a separate fund for the District called the District Panchayati Raj Fund, wherein the proceeds of the Development Tax under section 77 is to be deposited. All the other taxes, duties, levies, tolls or fees are also deposited into this account.

The Zilla Panchayat's financial resources are derived from several key sources, allowing it to manage district-level administration and development projects. A significant portion of the Zilla Panchayat's revenue comes from state and central government grants, including:

- **State Finance Commission (SFC) Grants:** Allocated to support rural development projects.

- **Centrally Sponsored Schemes (CSS):** Funding from schemes such as the Pradhan Mantri Awas Yojana (PMAY), National Rural Employment Guarantee Scheme (NREGS), and Swachh Bharat Abhiyan.
- **Leasing of District Property:** The Zilla Panchayat may lease out properties such as district markets, rest houses, and agricultural land to raise funds for its development initiatives.

The Zilla Panchayat Fund is a consolidated fund where all revenues are deposited. This fund is utilized for developmental projects, administrative costs, public health initiatives, and infrastructure maintenance.

Janpad Panchayat

1. Administration

The Janpad Panchayat is the middle tier in the Panchayati Raj system at block level. It consists of elected members representing the constituencies, state legislative assembly members from the constituencies, the Sarpanchas from the block are appointed on rotation for a year from the block. The seats are reserved for women, scheduled castes, scheduled tribes and backward classes.

2. Power

A. Revenue Raising Powers

The Janpad Panchayat raises revenue through various means to finance its operations and development projects. The following are the taxes that may be levied by Janpad Panchayat:

1. **Development Tax** on agricultural land- the Janpad Panchayat has been empowered by the Act, through Section 77 (3) to levy development tax on agricultural land. It is payable in the way as the land revenue. The proceeds of the development tax may be distributed among Panchayats, both the Janpad and the Gram Panchayats under it, according to the Section 76A.
2. A tax on **theater or theatrical performances** and other forms of public entertainment as specified in Schedule 1, Obligatory taxes.
3. Fees for the use or occupation of land that are vested in the Janpad Panchayat. It is an Optional tax that may be levied as given in schedule 2. This includes fees for licenses or permissions granted.

The revenue collected is deposited into the Janpad Panchayat Fund, which is used for development activities, maintaining public infrastructure, and implementing welfare schemes.

State and Central Grants: The State Finance Commission allocates funds to Janpad Panchayats to support rural development. Additionally, Janpad Panchayats receive funds under centrally sponsored schemes for health, education, sanitation, and employment.

Gram Panchayat

1. Administration

The Gram Panchayat is the third and most crucial tier in the Panchayati Raj system. It is responsible for governance, provision of public services and administration at the village level. Each Gram Panchayat, headed by an elected Panch and a Sarpanch. It may have under its jurisdiction one or more villages. The Sarpanch is aided by Ward Members (Panchs), who are also elected from the different wards of the village. There is reservation of seats for persons belonging Scheduled Caste and Scheduled tribe. There is fifty percent reservation for women members. The Gram Sabha is a key decision-making body within the Gram Panchayat. It consists of all registered voters in the village and meets biannually to discuss development plans, budgets, and social welfare schemes. The Panchayat Secretary assists the Gram Panchayat in administrative tasks, record-keeping, and financial management.

The Gram Panchayat Fund serves as the consolidated fund where all revenues are deposited. This fund is utilized for village development, maintaining public infrastructure, and meeting the day-to-day administrative costs of the Panchayat.

2. Power

A. Revenue Raising Powers

This section elucidates some of the key features of the legal structure of taxation for the Gram Panchayat which have a range of revenue-raising powers that allow it to generate funds for village-level administration and development. A review of taxation and fees and an overview of the provisions in the Act and Rules related to the levy of taxes and fees levied by the Gram Panchayats in Madhya Pradesh made below.

1. **Cess on Land:** Under the Madhya Pradesh Panchayat Raj Act, Section 74, every tenure lessee and government lessee has to pay a cess on land within the area of the Gram Sabha. The cess is levied at the rate of fifty paise per rupee on the land revenue or rent that is assessed for the land. This cess is levied along with land revenue or rent for the land. The land is registered under the Madhya Pradesh Land Revenue Code, 1959. To implement this provision of the law the state government has made rules. The cess on land is levied through the rule “*Panchayat (Enhancement of Cess on Land Revenue and Distribution)*, Rules, 1999”
2. **Duty on Transfer of Property:** The Madhya Pradesh Panchayat Raj Act, empowers the panchayats to levy a duty on transfers of property through Section 75 of Act. Using the Indian Stamp Act, 1899 a duty can be imposed on the transfer of immovable property located within a block. It can be increased by one percent on the value of the property. The Panchayat has the authority to increase this duty by 1% on the value of the property.
3. **Other Taxes:** The taxes that must be imposed are called Obligatory Taxes and they are governed by the GP Obligatory Taxes and Fees (Conditions and Exceptions Rules), 1996. The taxes that the GP s may or may not impose, ie, have an option to impose are called Optional Taxes and they are governed by the GP Optional Taxes and Fees (Conditions and Exceptions Rules), 1996. According to the Act, the Gram Panchayat must impose the taxes specified in Schedule 1A, whereas it has an option to impose any of the taxes specified in Schedule 2A.

I. Obligatory taxes

The Act mandates certain obligatory taxes to be imposed by Gram Panchayats (GPs) and Janpad Panchayats through the Section 77 (1) schedule 1. These obligatory taxes that must be imposed by the Gram Panchayats are:

1. **Market Fees:** A fee charged on goods sold in any markets or in any buildings owned by the GP.
2. **Cattle Registration Fees:** Fees imposed for the registration of cattle sold in any market.
3. **Property Tax:** A tax imposed on residential and commercial properties within the village. Property Tax is levied on land or buildings based on the capital value under Section 77 (2), Schedule 2. This requires the prior approval of Janpad Panchayat and Zila Panchayat. Property taxes are obligatory Taxes. Exceptions to property taxes are given to government buildings and buildings used for religious and educational purposes.

This tax is imposed on land or buildings or both based on their capital value. However, government buildings and those used for religious or educational purposes are exempt from property tax. The Development Commissioner may impose property taxes in Special Economic Zones on lands or buildings or both. The GP Obligatory taxes and fees, (conditions and exceptions rules) rules, 1996 specifies the following rates:

- For buildings with a capital value exceeding Rs. 6,000 but not exceeding Rs. 12,000: The minimum rate is 20 paise per Rs. 100 of the capital value or fraction thereof, and the maximum rate is 30 paise per Rs. 100 of the capital value or fraction thereof.
 - For buildings with a capital value exceeding Rs. 12,000: The minimum rate is Rs. 1 per Rs. 500 of the capital value or fraction thereof, and the maximum rate is Rs. 1.50 per Rs. 500 of the capital value or fraction thereof.
4. **Latrine Tax:** A tax may be levied on private latrines, payable by the owner of the building, if it is cleared by the GP
 5. **Light Tax:** A tax may be levied on lights, if lights have been arranged by the GP
 6. **Profession Tax:** A tax may be imposed on the persons exercising any profession or carrying on trade within the area of the Gram Sabha. The GP Obligatory Taxes and Fees Rules specifies the rates of profession tax based on annual income brackets. For individuals earning between Rs. 11,000 and Rs. 15,000, the minimum tax is set at Rs. 100, while the maximum reaches Rs. 200. As income increases to

the range of Rs. 15,001 to Rs. 20,000, the minimum fee rises to Rs. 150, with a maximum of Rs. 300. Those earning between Rs. 20,001 and Rs. 30,000 face a minimum fee of Rs. 200 and a maximum of Rs. 400. The tax structure continues with individuals earning Rs. 30,001 to Rs. 40,000 paying a minimum of Rs. 300 and a maximum of Rs. 600. For the income range of Rs. 40,001 to Rs. 50,000, the minimum fee is Rs. 450, while the maximum is set at Rs. 400, which appears to be a typographical error as it contradicts the expected maximum structure. Lastly, for incomes exceeding Rs. 50,000, the minimum fee is Rs. 650, and the maximum can go up to Rs. 1,400. This progressive structure aims to ensure that the tax burden is distributed according to an individual's earning capacity.

II. Optional Taxes and Fees:

Gram Panchayats, with approval, may impose various optional taxes and fees, including:

1. A tax on bullock carts, bicycles, and rickshaws.
2. A water rate where the GP makes arrangements for regular water supply.
3. Fees for drainage where a drainage system has been introduced by the GP.
4. Vehicle fees payable by owners of vehicles other than motor vehicles.
5. A tax on animals.
6. Fees for the use of sarais, dharamshalas, rest houses, and similar facilities.
7. A temporary tax for special public utility projects.
8. A scavenging tax for refuse removal and for the construction or maintenance of public latrines.
9. Fees on bullock cart stands.
10. Fees for grazing cattle on grazing grounds vested in the Gram Sabha.

The Gram Panchayat does not have the authority to impose an entry tax on motor vehicles.

7. **Lease of fee collection:** Under Section 80 of the Act, a Panchayat may lease the collection of market fees through a public auction. The Gram Panchayat and Janpad Panchayat (Lease of Collection of Fees) Rules, 1995 govern the collection of these fees. According to Section 80, Schedule 3, the fees that may be leased to be collected are market fees, fees on registration of cattle, fees on use of encamping grounds, fees on bullock carts and fees for grazing cattle. The market fees to be imposed on individuals for selling goods in any market or place belonging to the Gram Panchayat have the following rates for lease collection:
 - Minimum: 30 paise per square meter per day or Rs. 8 per month.
 - Maximum: 50 paise per square meter per day or Rs. 14 per month.
 - For goods brought to the market for sale, the minimum is 25 paise per basket or head load, and the maximum is 50 paise per basket or Rs. 1 per bag.

Maharashtra Panchayati Raj Act 1959 & 1961

Introduction

According to Maharashtra Panchayati Raj Act, 1959, and Maharashtra Zilla Parishads and Panchayat Samiti act 1961, the rural local governance in Maharashtra is structured by the three tier system. At the top tier there is a Zila Parishads for every district, which bears the name of districts; the middle tier is the Panchayat Samitis which bears the name of Block Panchayat /Talukaa Panchayat; and the Village Panchayat is the bottom tier, bearing the name of the Panchayat area. Each of these rural local bodies carries out its assigned powers, functions and duties as delegated by the Panchayat Raj Act. Each of the three tiers has specific funds that include their dues, grants -in-aid from both the Centre and the States, as well as any loans taken on their behalf. A concise overview of the administration, powers, and functions of these three tiers is provided below.

Zila Parishad

1. Administration

The Zilla Parishad comprises president and the councillors directly elected members from district electoral divisions, as well as the Chairpersons of Panchayat Samitis within the district. It is headed by a President who is chosen from among the elected members. Zila Parishad also has a Vice-President who is elected from amongst its elected Councillors. Together, they constitute the governing body of the Zila Parishad. The administration is managed and supported by the Chief Executive Officer (CEO), who plays a critical role in the implementation of decisions. The Zilla Parishad is responsible for executing and maintaining works and development schemes related to the subjects prescribed under the act.

Every Zila Parishad appoints a Standing committee and other committees as per the subjects assigned in the act such as Finance Committee, Works Committee, Social Welfare Committee, Agriculture Committee, Education and Sports Committee, Health Committee, Animal Husbandry and Dairy Committee, Women and Child Welfare Committee, and Water Management and Sanitation Committee. If required, it can appoint any other committee as per the rules.

Every Zila Parishad can provide an annual grant to any Panchayat Samiti within its area to execute and maintain development projects. Zila parishad itself is empowered to execute and maintain the development works of its jurisdiction using the district fund. The State Government can also delegate any functions performed by its departments at the district level or below to individual or all Zila Parishad. It also retains the authority to withdraw these delegated functions. When the State assigns a departmental function to a Zila Parishad, it can also transfer any associated scheme, plan or project for implementation oversight by Zila Parishad. Additionally, Zila Parishad can request the State government for the temporary or permanent acquisition of land or rights related to land to fulfil their responsibilities. Once acquired and compensated for by the Zila Panchayat, the land or rights will remain under its control. However, on the breach of any terms and conditions, the state government can take possession.

On a request of Zilla Parishad, the State Government can implement a piped water supply scheme. However, Zilla Parishad is responsible for operation and maintenance of the scheme after the completion.

2. Power

A. Revenue Raising Power

Each district shall have a local fund which is known as District Fund and is managed either in the Government treasury or in a designated bank. The Zilla Parishad is responsible for managing receipts from charities and trusts. With prior approval from the State Government, the Zilla Parishad may invest parts of the District Fund in terms of;

- a. securities issued by the State or Central Government, or in other securities approved by the State Government
- b. In shares of cooperative societies or in shares and debentures of state-owned corporations, as permitted by the State Government. It can also change these investments to similar ones to ensure that any income generated from these investments as well as proceeds from their sale goes back into the District Fund.

Through this fund, Zila Parishad disposes monthly honorarium to the presiding officers, travelling allowances to the councillors or members of any panchayat samiti or committee, salaries and allowances, pensions, and the cost

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of acquisition of land and establishment of markets, the performance of agency functions entrusted to the Zilla Parishad, and cost of any assigned duties.

The Zila Parishad has certain taxation powers for its revenue generation. All the rents and profits generated from properties belong to the Zilla Parishad. It includes auction Income from ferries, Proceeds from tolls and leases on roads and bridges collected under the Tolls on Roads and Bridges Act of 1875, or any similar law, are also managed by the Zilla Parishad.

With approval from the State Government, the Zilla Parishad has the authority to levy certain fees, including:

1. General Water Tax
2. Pilgrim Tax
3. Special tax on land or buildings
4. Fee for registering animals sold in the market
5. Licence Fee for brokers, agents, and weighmen
6. Market fee to expose goods for sale in the market and to use of any building or structure
7. Registration fee on animals sold in market
8. Water rates for irrigation water supplied to lands or buildings managed by the Zilla Parishad
9. A general water tax for water supplied through public taps or stand posts
10. A special water tax for water supplied through individual house connections

Zilla Parishad can pass a resolution to propose the abolition of any existing tax or fee or to revise the rates. Additionally, no property tax will be imposed on any land where a local cess is being collected. The stamp duty under the Bombay Stamp Act of 1958 on sales, gifts, and mortgages affecting property within the Zilla Parishad's area will also apply accordingly.

B. Activities Undertaken

In each district, a District Village Development Fund will be established from contributions made by Panchayats. This fund will be managed by a designated officer or authority and invested according to prescribed regulations. It will be used to provide loans to Panchayats and cover interest payments on these contributions, along with expenses for staff operating the fund and related costs like printing and stationery, subject to the Commissioner's approval. The State Government will create rules outlining the purposes for which loans can be granted, the terms and conditions (including interest rates), repayment periods, and all related matters.

Every year the Zila Parishad prepares a development plan after including the development plan of all the Panchayats Samiti of the district. Similarly, Zila Parishad prepares a budget estimate every year. All the budget estimates forwarded by Panchayat Samiti of its jurisdiction are incorporated into the budget estimate of Zila Parishad. It also prepares its administration report which includes the audit notes of Panchayat Samiti.

The State Government will impose a cess of 100 paise for every rupee of land revenue owed within the Panchayat's area of control. This cess is in addition to any other cesses charged under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961. The government will be responsible for collecting this cess in the designated area. The State Government may, on the application of panchayat to which the cess is payable, suspend or remit the collection of cess or any portion thereof in any year in any area subject to the jurisdiction of such panchayat.

A Zilla Parishad has the power to acquire and hold movable and immovable property within or outside the District. It can lease, sell, or transfer this property with prior approval from the designated authority as per the rules. Any work built with district funds or public contributions belongs to the Zilla Parishad. The State Government can transfer specific property to a Zilla Parishad through notifications. If the State Government needs the property, it can reclaim it by notifying the Zilla Parishad. Once transferred, the property belongs to the Zilla Parishad under certain conditions, and if those conditions are broken, the State Government can take it back.

Zila Parishad has the power to make bye-laws which needs a prior sanction of the commissioner. These bye-laws address the issues that may harm public health and convenience. This includes purification and pollution protection of all drinking water sources, regulations on the prohibition or removal of water from potentially harmful streams, tanks, or wells, and measures to prevent such removal through filling in or covering these sources. The bye-laws also covers the matters related to the prohibition of storing manure, refuse, or offensive materials that threatens public health; the regulation of offensive trades; the proper disposal of corpses; the

excavation of earth that poses health risks; the removal of noxious vegetation; the repair or removal of dangerous buildings; the prevention of inadequate ventilation in new constructions; the control of fairs and markets; the inspection and destruction of unfit food and drink; and the overall regulation of sanitation and the disposal of dead animals.

C. General Powers

Zilla Parishad can borrow funds from banks, co-operative societies, or other approved bodies to carry out its functions. It works for the projects to improve health, safety, education, and the overall well-being of district residents. It also works towards eliminating untouchability by supporting Scheduled Castes, Scheduled Tribes, and socially backward classes. It can construct, maintain, or manage projects on behalf of the Central or State Government or other local authorities.

The Zilla Parishad can also provide technical assistance to other local authorities and inspect the work. It can sanction development schemes, request reports from committees, require staff to attend meetings, and exercise powers not assigned to other bodies.

Panchayat Samiti

1. Administration

The administration of a Panchayat Samiti in Maharashtra is structured around key roles such as the Chairman, Deputy Chairman, and Block Development Officer, each with defined responsibilities. According to Section 76, the Chairman is responsible for convening meetings, overseeing the execution of development schemes, and supervising officers and servants working under the Panchayat Samiti. In case of an absence, the Deputy Chairman, as per Section 77, assumes the Chairman's responsibilities, ensuring smooth functioning without delays in decision-making.

According to Section 97, the Block Development Officer (BDO) is appointed by the State Government to assist in the administration. The BDO holds executive powers in the block to implement the provisions of the Act. They are entrusted with overseeing the administration, supervising officers, and ensuring that all documents and proceedings of meetings are maintained properly (Section 98). Moreover, Section 96A provides for the appointment of an Executive Officer for Tribal Development Projects to implement specific initiatives in tribal areas, which reinforces the administrative framework for specialised development projects.

2. Power

A. Revenue Raising Power

Panchayat Samiti has the authority to hold a special meeting to pass a resolution to increase the rate of cess on land revenue for the land situated in the Panchayat Samiti. The limit to increase must not exceed the limits specified in section 144, 151 or 152. The resolution, once passed, must then be forwarded to the Zilla Parishad for consideration. When the increase in the rate is collected by the Zila Parishad, 40% is retained by it and 60% is distributed as a grant to all Panchayat Samitis in the district.

B. Activities Undertaken

The Panchayat Samiti undertakes a range of activities aimed at promoting local development and utilizing block grants effectively. As per Section 108(1), the Panchayat Samiti is entrusted with the preparation of development plans and work schemes for the block. This involves the sanctioning, execution, supervision, and administration of works and development projects funded by block grants. The objective is to maximise the utilisation of local resources and ensure sustainable development within the block. Furthermore, the Panchayat Samiti is tasked with executing and maintaining the development schemes initiated by the Zilla Parishad, alongside performing other delegated functions within the block.

The Committee of Sarpanchas, as per Section 77A, acts as an advisory body to the Panchayat Samiti, providing recommendations on matters related to the supervision and control of the Panchayats within the block. This consultative approach ensures that the Panchayat Samiti takes into account local needs and conditions in its planning and execution of projects. The Panchayat Samiti is also required to provide quarterly reports to the Zilla Parishad, summarising the proceedings of its meetings and activities (Section 108(1) (i)).

In areas such as tribal development, the Executive Officer, appointed under Section 96A, works closely with the Panchayat Samiti to implement Integrated Tribal Development Projects. These activities are crucial for addressing the specific needs of tribal populations and ensuring that development reaches marginalised sections of society.

C. General Powers

The Panchayat Samiti has wide-ranging powers to govern local development effectively. Section 108(1) (d) empowers the Samiti to execute, maintain, and supervise development schemes, ensuring that the infrastructure and services required for the local community are adequately provided. Additionally, the Samiti can recommend taxation measures to the Zilla Parishad to fund local projects, thereby creating a self-sustaining system of governance.

Moreover, the Samiti must adhere to the instructions of the Zilla Parishad as outlined in Section 108A, ensuring that its activities align with broader district-level plans. This provision balances local autonomy with the need for coordination at the district level, promoting efficient use of resources and alignment of development goals.

In cases of non-compliance, such as the refusal of an outgoing Chairman or Deputy Chairman to hand over charge to newly elected officials, Section 75A allows the State Government to intervene and recover all papers and property belonging to the Panchayat Samiti. This legal framework ensures accountability and smooth transitions in the administration of the Panchayat Samiti.

Gram Panchayat

1. Administration

Gram Panchayat is headed by the elected Sarpanch and Up-Sarpanch along with other members. Sarpanch has the executive power to carry out the provisions given under the Act and the resolutions passed by a panchayat. He is solely responsible for the due fulfilment of the duties imposed upon the panchayat by or under this Act. In his absence, it is the Up-Sarpanch who carries out his duties and responsibilities. The total number of members in a gram panchayat depends upon the size of its population. The Act sanctions about 7 to 17 members, as the state government decides. The number of seats reserved for SCs and STs in a Panchayat is in proportion to their population (out of their total population) in the Panchayat. The reserved seats are allotted by rotation to different wards in the Panchayat. 50% of the seats are reserved for women belonging to SC or ST, 27% is for OBC (of the total seats in case of non-scheduled areas or out of remaining seats in case on Scheduled areas). There is one or more secretary in every panchayat or a group of panchayats as the chief executive officer determines. The Panchayat is supervised by the Zilla Parishad. When the Zilla Parishad or the State Government completes a piped water-supply scheme or works at the request of the Panchayat, the Panchayat is required to take over and maintain the scheme within the period specified by the Zilla Parishad or the State Government.

Each village has a fund called the village fund, made up of several sources. These include amounts allocated by the state government, grants-in-aid from the State Finance Commission, proceeds from taxes or fees (excluding the general and special water rates), tax proceeds on professions, trades, and employments, proceeds from loans, gifts, and the sale (of dust, dung, refuse, and animal bodies), income from Panchayat property, the sale or royalty of minor forest produce (in scheduled areas only), contributions from the State Government, Zilla Parishad, or Panchayat Samiti, net proceeds from cess, rent, and penalties, commissions received for acting as an insurance agent under rural insurance schemes of the Life Insurance Corporation of India, and any other funds ordered by the court. It is the duty of a Panchayat to manage and dispose of the village fund in relation to the matters listed in the Maharashtra Village Panchayats Act.

Every Panchayat is entitled to receive an annual grant from the State Government which will be equal to the average ordinary land revenue (including non-agricultural assessment) that has been collected every five years from lands within the Panchayat's area, beginning on April 1, 1964. If this amount is less than the amount calculated at one rupee per person in the village population, the Panchayat receives an equalisation grant from the State Government which is equal to the difference between the per capita amount and the grant amount.

In each village, there is a separate Fund, called the Village Water Supply Fund. It includes the amount credited and outstanding at the start of the Bombay Village Panchayats (Amendment) Act, 1996, and at least thirty-five percent of the annual grant received from the State Government. For Panchayats in Devasthan Inam Villages, this amount will be based on the orders from the State Government. The fund also includes proceeds from the general

water rate and special water rate, as well as any sums received through deposits related to domestic or non-domestic water supply. The funds will be used solely for supplying water for domestic use, cattle, or other non-domestic purposes, excluding agricultural and industrial uses. The State Government may create rules regarding the Fund and its accounts, including how it should be maintained, operated, and spent.

The Secretary and the Sarpanch are jointly responsible for keeping the village fund, the Village Water Supply Fund, and other money received on behalf of the Panchayat. The Secretary shall submit a weekly statement of accounts to the Panchayat and a monthly statement of accounts to the Block Development Officer. These statements will include details of the receipts, payments, and the balance in the funds.

Every work constructed by a Panchayat using the village fund, or government assistance, or community participation belongs to the Panchayat. Works done with the help of the Zilla Parishad or Panchayat Samiti may also belong to the Panchayat if prescribed under the rules.

2. Powers

(A) Revenue Raising Powers

The gram panchayat has the power to generate its own source of revenue through tax and non-tax sources such as-

1. A tax on building and land
2. Betterment charges on land and building benefitting through a scheme or projects undertaken by panchayat from village fund
3. Local panchayat Tax on entry of goods for consumption, use or sale in such notified area in accordance with the provisions of this section
4. Pilgrims tax
5. Tax on fairs, festivals and other entertainments
6. Tax on bicycles and on vehicles drawn by animals ;
7. Tax on professions, trades, calling or employment (shop-keeping and hotel-keeping, any trade or calling (excluding agriculture) that uses machinery powered by steam, oil, electricity, or manual labour, and profession of brokers in cattle markets).
8. General sanitary cess for the construction or maintenance of public latrines and for the removal and disposal of refuse
9. General water rate
10. Lighting tax
11. Any other tax imposed by the state government
12. Fee on markets and weekly bazaars
13. Fee on cart-stand and tonga-stands
14. Special water charge for water supplied by the panchayat through pipes
15. Fee for the supply of water from wells and tanks
16. Fee for temporary erection or projections over public streets or places
17. Special sanitary cess on private latrines, premises, or compounds cleaned by the Panchayat agency
18. Fee for cleaning a cesspool, whether on Panchayat land or not
19. Fee for grazing cattle or grazing lands owned by the Panchayat
20. Fee for the registration of animals sold in markets or places under the control of the Panchayat

When a tax or fee is due, the Panchayat may promptly issue a bill to the responsible person, detailing the amount owed and the payment deadline. If payment is not received by the deadline, the Panchayat can serve a writ of demand in the required format. This can be done by leaving the bill or the writ at the person's last known address within the village or giving it to an adult male family member or servant. If the address is not available, the bill or writ will be affixed to a defaulter's building or land in the presence of at least two Panchas. If the specified amount in the writ of demand is not paid within thirty days, the Panchayat may collect the amount by seizing and selling the defaulter's movable property as prescribed. Fees will be charged at specified rates for issuing every writ of demand, taking every distress action, and maintaining any livestock. Any tax or fee payable on demand will also be recoverable as prescribed. If the Panchayat cannot recover a due tax or amount, it may submit a statement of arrears to the Mamlatdar, Tahsildar, Naib-Tahsildar, or Mahalkari for recovery, who will proceed to recover it as an arrear of land revenue. If recovery is still not possible, the Panchayat Samiti may apply to the Collector to recover the amount as an arrear of land revenue. Overdue taxes, fees, or amounts owed to a Panchayat that can be recovered through the designated officials may be addressed, and any other amounts deemed

irrecoverable by the Collector may be written off, including those recoverable by the Panchayat Samiti. This also applies to amounts from the village fund that have been stolen or misappropriated, provided the accused has been acquitted in court. However, no amount exceeding five hundred rupees can be written off under these conditions without prior approval from the Commissioner.

(B) Activities Undertaken

Each year, the Panchayat prepares a statement that is composed of opening balance, estimated receipts and expenditure, and the amount contributed to the District Village Development Fund. Once prepared, it is submitted to the Panchayat Samiti. The Panchayat Samiti must approve the statement or direct changes to the proposed expenditure within two months of receiving it. If the Panchayat Samiti fails to approve the statement or make any changes to the expenditure within two months of receiving it, the statement will be considered approved by default. A Panchayat contributes not more than 10% of its income from all sources (except any amounts received as grants or loans from the State Government, Zilla Parishad, or Panchayat Samiti for specific projects) to the District Village Development Fund every financial year.

A Panchayat may also prepare a revised or supplementary statement at any time during the financial year for which a statement has been approved. The Panchayat Samiti will then approve this revised or supplementary statement as if it were an original statement. An annual report of the administration is also prepared every year. Both the Annual report and the statement then is sent to the zilla parishad after approval.

In consultation with the panchayat, a Gram Sabha can form one or more Village Development Committees (VDCs) from panchayat members, representatives of community organisations, village officials, Zilla Parishad members, State Government officials, and voters. It is under the overall supervision and control of the panchayat. The annual accounts and proceedings of the VDCs are managed separately but become a part of the panchayat's records. These are presented at a special Gram Sabha meeting during the approval of the annual budget and accounts of the panchayat.

A Panchayat has the power to lease, sell, or transfer any movable or immovable property it acquires or that comes under its control. However, the Panchayat must first get approval from the Chief Executive Officer in case the leases of immovable property are longer than three years, or for any sale or transfer of such property. It can also get approval to carry out certain work outside the village as specified in its subjects and duties under the Act. Panchayat can spend money on government-sponsored schemes outside the village as per the guidelines of the State Government. Further, it can provide financial aid to institutions located within or outside the village (but not beyond the revenue Talukaa) as long as these institutions benefit the village. It may also contribute to government-sponsored funds for related purposes. If there are any doubts about whether an institution meets village needs or if a fund is government-sponsored, the Collector makes the final decision.

(C) General Powers

A panchayat may also borrow money for the purpose of carrying out its functions under this Act from such a body or association (whether incorporated or not) as may be approved by the State Government on this behalf. It can undertake projects within the village that enhance the health, safety, education, comfort, convenience, or overall well-being of the community.

The panchayat has the power to grant or deny permission for building or rebuilding any structure in the village, with or without conditions. It also has the power to remove any illegal obstruction, encroachment, or crops that are grown on grazing land or public land (not private property). If the land belongs to the government, the panchayat requires permission from the Collector beforehand. The cost of removal will be charged to the person who is responsible for these activities and is collected like a tax. It is the panchayat's duty to remove such obstructions as soon as they are noticed or reported.

Comments

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1. Tax on Professions, Trades, Callings, or Employment often falls heavily on small businesses. The lack of clear criteria may lead to confusion and non-compliance.
2. Betterment Charges on Land and Building applies only to the properties that may directly benefit from specific government schemes or projects. It neglects the neighbouring areas that may also see a hike in property value.
3. Inconsistent enforcement of Local Panchayat Tax can give some businesses an unfair advantage, particularly as e-commerce transactions frequently go untaxed, impacting local retailers.
4. Pilgrims Tax revenue is highly volatile as it depends on pilgrimage seasons.
5. Fee on Markets and Weekly Bazaars: Small vendors often face a higher financial burden from market fees compared to large businesses. It may lead to confusion over how those fees are to be levied.
6. Fees on Cart-Stand and Tonga-Stands may discourage local transport users and are not capable of generating substantial revenue.
7. Tax on Bicycles and Vehicles Drawn by Animals is again regressive and outdated. It may disproportionately affect low-income individuals and fails to maximise revenue potential.

Role of SFC

The State Finance Commission provides funds to village panchayats from the net proceeds of taxes, duties, tolls, and fees collected by the State, as determined by the State Government.

Odisha Panchayati Raj Act

Introduction

The history of local self-government in Odisha dates back to the Orissa Grama Panchayat Act of 1948, which aimed to promote local governance in rural areas. Following the Balwant Rai Mehta Committee's 1957 recommendations for decentralized governance, the Orissa Panchayat Samiti and Zilla Parishad Act was enacted in 1959, establishing Panchayats at the village level, Panchayat Samitis at the intermediate level, and Zilla Parishads at the district level. This Act, effective from January 26, 1961, initially allowed for the indirect election of Sarpanchs but was amended in 1965 to introduce direct elections. In 1968, Zilla Parishads were abolished, only to be reestablished later through the 73rd Constitutional Amendment.

Orissa has made credible attempts to bestow the PRIs with both developmental functions and administrative powers over government officials working at the district, sub-division, block and panchayat levels. This is evident from the recent activity mapping of devolution of functions in the state of Orissa which suggests that functions have been devolved in 29 items under 21 departments. However, PRIs in the state have been facing economic and institutional constraints, which hamper their efforts for socio-economic development of their respective areas. In this regard, the Second SFC observes that “most of the Grama Panchayats in Orissa are grappling with a narrow tax and non-tax revenue base. Their sources of revenue are virtually stagnating. Attempts to raise internal resources have not yielded any appreciable success. They have not been innovative to mobilize their potential resources.

Zilla Parishad

1. Administration

The Zilla Parishad (ZP) in Odisha represents the highest stage in the three-tier Panchayati Raj (PR) system, functioning as the central coordinating body for the district. As per the ZP Act of 1991, it serves to bring together and guide the activities of lower levels of the PR system, ensuring a cohesive approach to governance and development. All district-level officers are accountable to the Zilla Parishad, which oversees their work and ensures it aligns with district development plans.

Members of the state legislature, Parliament, and chairpersons of Panchayat Samitis (PS) within the district jurisdiction are part of the ZP meetings. The District Rural Development Agency (DRDA) is tasked with executing and managing the development programs approved by the ZP, adding another layer of operational efficiency. This collaborative administrative structure ensures that decisions are informed by multiple stakeholders, while the ZP holds ultimate responsibility for district-wide development and public welfare initiatives.

2. Powers

(A) Revenue Raising Powers

The Orissa Zilla Parishad Act 1991 does not empower the Zilla Parishad to levy any tax like Grama Panchayat. However, Section 14 of the Zilla Parishad Act deals with Zilla Parishad Funds which shall be maintained in the following manner – All moneys received by the Parishad shall constitute a fund called the “Zilla Parishad Fund”. The fund shall vest in the Parishad and shall be applied for the performances specified in the Act and for such other purposes and in such manner as may be prescribed.

As per Section 15(1) of Zilla Parishad Act, the sources of income of a Parishad shall consist of –

- i) Central or State Government funds allotted to the Parishad;
- ii) Grants from All-India Bodies and Institutions for the development of cottage, village and small scale industries and the like;
- iii) Such share of the land cess or any other cess or State taxes allotted under any law or fees as may be prescribed;
- iv) Income from endowments, trusts or other institutions administered by the Parishad;
- v) Donations and contributions from the Samities or from the public in any form.

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According to Section 15(2) of the Zilla Parishad Act, the expenses of the Parishad shall include the salaries and allowances of its employees, honorarium payable to the President and VicePresident, the travelling expenses incurred by the members of the Parishad for attending the meetings of the Parishad and any item of expenditure directed by the Government for carrying out the provisions of the Act.

(B) Activities Undertaken

The Zilla Parishad in Odisha undertakes a wide range of developmental activities aimed at fostering economic growth and promoting social justice. According to Section 3 of the ZP Act, the institution prepares and implements plans for economic development while ensuring that these align with the needs of the district's residents. Public utilities such as water bodies, educational institutions, and libraries often fall under the ZP's purview, with the ZP managing or maintaining these essential services.

In addition to infrastructure and social services, the ZP coordinates and integrates development plans across various Gram Panchayats and Panchayat Samitis, ensuring consistency in implementation. Relief measures in times of distress and granting aid to schools or public welfare institutions also form a key part of the ZP's responsibilities. The institution plays an active role in the district's economic development by overseeing the planning and management of minor water bodies, while also having a consultative role in land acquisition and the leasing of minor minerals within its jurisdiction.

(C) General Powers

The Zilla Parishad holds substantial executive powers, which are essential for effective governance at the district level. The President of the ZP serves as the executive authority, taking key decisions and ensuring that they are implemented promptly. In emergency situations, the President has the authority to act and obtain approval in the next ZP meeting. If the President's seat is vacant or the President is absent for over 15 days, the Vice-President assumes the executive functions until a new election is held.

In terms of decision-making, the ZP operates according to rules outlined in the Odisha Zilla Parishad Rules. These rules ensure that ZP meetings, decorum, and the business of the day are conducted efficiently. Additionally, the standing committees, created under the ZP Rules of 2000, manage specific aspects of governance, with each committee having defined powers and functions.

Panchayat Samiti

1. Administration

The Odisha Panchayat Samiti Act, 1959, governs the administrative framework of the Panchayat Samitis in Odisha. The administration of these Samitis is built on a structure that ensures local governance at the Block level. As per Section 15 of the Act, each Block constitutes a Panchayat Samiti. The Block Development Officer (BDO) is the executive head of the Panchayat Samiti and manages development programs and the administration of funds. The BDO also ensures the execution of government schemes, supervises Gram Panchayats, and submits reports to the Samiti and higher authorities. BDO plays a pivotal role in managing the administrative functions of the Samiti, as stated in Section 15-A. The Additional Block Development Officer (ABDO), appointed under Section 15-B, assists in the administration, especially in the absence of the BDO.

The Panchayat Samiti consists of elected representatives and officers- Chairperson, Vice-Chairperson, PS Members, and Sarapanches, who collectively form the decision-making body. The elected officials are supported by various administrative officers like the Assistant Engineer, Extension Officers, Village Level Workers (VLWs), and Junior Engineers, among others. Together, they maintain close coordination between the Gram Panchayats (village councils) and Zilla Parishads (district councils), ensuring smooth functioning at the middle level of the three-tier Panchayati Raj system.

The devolution of 3Fs (Functions, Funds, Functionaries) to Panchayat Samitis ensures that they have the authority and resources to carry out their responsibilities effectively. However, while Panchayat Samitis can manage funds

and undertake development projects, the scope of independent decision-making is limited by prescribed guidelines. Funds are primarily managed through joint oversight by the Chairperson, BDO, and other administrative officers. The Odisha Panchayat Samiti Rules provide a detailed framework for the administration of Panchayat Samitis, ensuring accountability at all levels. Key rules include:

- Administration of Affairs Rules (1987): Defines the responsibilities of the Chairman, Vice-Chairman, and BDO in inspecting works, granting approvals, and maintaining records.
- Conduct of Business Rules (1969): Outlines procedures for holding meetings and conducting business.
- Budget Rules (1969): Requires the preparation and approval of annual budgets, ensuring proper financial planning and oversight.

2. Powers

(A) Revenue Raising Powers

The Orissa Panchayat Samiti Act, 1959 does not empower the Panchayat Samiti to levy any tax like Grama Panchayat but Section 28(1) of the aforesaid Act provides that all moneys received by a Samiti shall constitute a fund called the “Panchayat Samiti Fund”. The fund shall vest in the Samiti and shall be applied for the purposes specified in this Act and for such other purposes and in such manner as may be prescribed. Section 29 of the Act deals with income and expenditure of the Panchayat Samiti.

According to the provision of this Section, the sources of income of a Panchayat Samiti shall consist of-

- i. funds relating to institutions and schemes transferred by the Government or Heads of Departments of the Government to the Panchayat Samiti;
- ii. funds relating to the Community Development Programme;
- iii. Central and State-aid and aid received from the All-India bodies and institutions for the development of cottage and village industries, khadi, silk, coir, handicrafts and the like;
- iv. donations and contributions received by the Samiti from Panchayats or from the public in any form; v) such share of the land revenue, State taxes or fees as may be prescribed;
- v. proceeds from taxes, surcharges or fees which the Samiti is empowered to levy under the Act or any other law;
- vi. such contributions as the Samiti may levy on Grama Panchayats;
- vii. income from endowments, trusts or other institutions administered by the Samiti; and
- viii. Grants from any authority, organisation or statutory body.

The expenses of the Samiti shall include the salaries and allowances of its employees, the travelling expenses incurred by the members of the Samiti for attending the meetings of the Samiti, any expenditure directed by the Government for carrying out the purposes of this Act and such other expenses as may be necessary for such purpose. All amounts levied and realised on account of fees by the Samiti shall be separately accounted for and utilised solely for the purposes for which such fees have been respectively levied. The audit of Panchayat Samiti accounts is conducted by the Local Fund, Accountant General, and Chartered Accountants, as well as through social audits by stakeholders.

(B) Activities Undertaken

The Panchayat Samiti is entrusted with a broad range of development activities and programs aimed at promoting economic and social development. Under Section 19 of the Act, the executive authority is vested in the Chairman, while the BDO acts as the Executive Officer. The Samiti is responsible for planning, executing, and supervising various developmental projects within its jurisdiction. These include formulating plans for social justice, economic development, and the implementation of subjects listed in the 11th Schedule of the Indian Constitution, such as education, agriculture, and rural development.

The Panchayat Samiti’s primary function is to plan, execute, and supervise development programs in areas like primary education, health, sanitation, and agriculture. Key responsibilities include:

- **Planning and Supervision:** Preparing plans for social justice and economic development, as well as implementing schemes listed in the 11th Schedule of the Constitution.
- **Resource Management:** The Panchayat Samiti is entrusted with the management of funds provided by the government, including the proceeds from taxes, grants, and other sources of income like donations or endowments. However, utilization of funds must comply with prescribed guidelines and is subject to strict financial management rules.
- **Inspection and Supervision of Gram Panchayats:** Panchayat Samitis have the authority to inspect and supervise the functioning of Gram Panchayats, ensuring compliance with laws related to development and public services.

Additionally, the Samiti oversees the management of primary education, endowments, and trusts, and plays a supervisory role over the functioning of Gram Panchayats. It also ensures the enforcement of laws related to public health, such as vaccination, and monitors the progress of welfare schemes like the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) and other anti-poverty programs. Furthermore, the Samiti manages funds, including government grants, and ensures their proper utilization for development projects.

(C) General Powers

The powers of the Panchayat Samiti are outlined in various sections of the Odisha Panchayat Samiti Act. Section 19 designates the Chairman as the executive authority, while the BDO functions as the Executive Officer, responsible for overseeing day-to-day operations. The Samiti's general powers include planning and executing developmental works, preparing annual budgets, and managing funds in accordance with prescribed guidelines.

The Panchayat Samiti is also empowered to levy taxes, surcharges, and fees, and to manage income generated from trusts and endowments. The fund management responsibilities lie with the BDO, who administers the Panchayat Samiti Fund under the control of the government, ensuring that all financial transactions comply with the Panchayat Samiti Accounting Procedure Rules, 2002.

In addition, the Chairman has the authority to convene and conduct meetings of the Panchayat Samiti, inspect and supervise works, and approve financial expenditures exceeding specified limits. Both the BDO and ABDO have specific administrative powers, including the inspection of Gram Panchayats, submission of reports to higher authorities, and ensuring compliance with audit procedures. The overall goal of these powers is to ensure that the Panchayat Samiti operates efficiently in its role as a key institution in local governance and rural development.

Gram Panchayats

1. Administration

The Panchayati Raj system in Odisha operates through a decentralized structure composed of Zilla Parishads (district-level), Panchayat Samitis (block-level), and Gram Panchayats (village-level). At the heart of village governance is the Gram Panchayat, which functions as a local self-government institution, enabling grassroots democracy. It is constituted by elected representatives, including the Sarpanch (village head), Naib-Sarpanch (deputy head), and ward members representing different wards in the village. The administration of Gram Panchayats is governed by the Odisha Gram Panchayat Act of 1964, which mandates the establishment of Gram Sabhas and Palli Sabhas as platforms for participatory democracy, ensuring people's direct involvement in decision-making processes.

Financial powers are also vested in Gram Panchayats, enabling them to collect taxes, fees, and fines within their jurisdiction. The Panchayat Executive Officer plays a crucial role in the financial administration, ensuring proper accounting and reporting to higher authorities. Furthermore, the Sarpanch and other elected members of the Panchayat have the authority to enter into contracts, manage village assets, and correspond with government departments on behalf of the village.

The Gram Sabha is an assembly of all registered voters in a village and plays a crucial role in discussing and approving plans for development works, beneficiary selection, and the utilization of funds. It convenes twice a

year with a required quorum to ensure inclusive participation. On the other hand, the Palli Sabha operates at the level of individual revenue villages, focusing on localized concerns such as the approval of development schemes and beneficiary identification. The Sarpanch is empowered with executive authority and plays a pivotal role in convening meetings, maintaining records, and overseeing the implementation of decisions taken by the Gram Panchayat. The Panchayat Executive Officer supports the Sarpanch, maintaining financial records and ensuring that the directives of the Gram Panchayat are carried out effectively.

2. Powers

(A) Revenue Raising Powers

The internal revenue sources of Grama Panchayats (GPs) in Odisha are composed of both tax and non-tax streams. Tax revenues include registration fees, street lighting rates, drainage taxes, latrine taxes, and license fees. On the non-tax side, GPs derive income from markets, fairs, cattle pounds, orchards, wastelands, pisciculture, ferry ghats, slaughterhouses, cartsheds, compost, rents, grain gollas, and cooperative societies. Despite having the authority under the Orissa Grama Panchayat Act (OGP) of 1964 to levy taxes and fees for the services they provide, GPs have not fully utilized this power to generate sufficient revenue to meet their obligations.

It is observed that GPs have been relying heavily on government support, particularly for staff salaries and service provisions mandated by the OGP Act. This dependency is exacerbated by the fact that Zilla Parishads (ZPs) and Panchayat Samitis (PSs) lack the authority to levy any taxes or fees, placing a substantial financial burden on the government to support these local bodies. As a result, the fiscal sustainability of GPs is largely dependent on external funding rather than their internal revenue generation.

Section 83 of the Orissa Grama Panchayat Act (Orissa Act 1 of 1965) empowers GPs to impose a range of taxes, as stipulated by rules framed under the Act and subject to directives from the State Government. However, the full potential of these provisions remains underutilized, limiting the financial independence of GPs.

- I. a vehicle tax for four wheeled carriages drawn by horse, two wheeled vehicles, including, cart, Jhataka and tanga, bicycle, rickshaw and cycle-rickshaw;
- II. a latrine or conservancy tax payable by the occupiers or owners of buildings in respect of private latrines, privies, cess pools or premises of compounds cleaned by the Panchayat;
- III. a water-rate where water is supplied by the Panchayat;
- IV. a lighting rate for public streets or buildings where undertaken by a Panchayat;
- V. a drainage tax where a drainage system has been introduced in a Panchayat;
- VI. a fee on private markets, cart stands and slaughter houses;
- VII. a fee on animals brought for sale into or sold in a public market;
- VIII. fees for regulating the movement of cattle for the protection of crops;
- IX. fees for use of any building , structure, shop, stall, pen or stall in public markets;
- X. fees for use of slaughter houses and cart-stands maintained by the Grama Panchayat
- XI. rent from temporary occupiers of open grounds, structures or buildings belonging to or maintained by the Grama Panchayat;
- XII. license fees on brokers , commission agents, weighmen and measurers;
- XIII. any other tax, rate or fee which a G.P. is empowered to impose by any law in force;
- XIV. any other tax, toll, fee or rate as may be decided by the G.P. subject to approval of the State Government.

Besides, every G.P. is empowered to issue licence for carrying on any trade, business or calling of certain specified industries, factories, and dangerous and offensive trades, under section 55. The G.Ps. are also competent to have control over places of public resort and entertainment under section 56. For the purpose of issuing such licences including their renewal, the G.Ps. are empowered under section 57 to levy licence fees. Certain public properties, namely, (a) Village Roads (b) Irrigation Sources (c) Ferries (d) Waste Lands and Communal Lands, (e) Protected and Unreserved forests, and (f) Markets and fairs are to vest in the Grama Panchayat and to be under its management, direction and control as per the provisions of sub-section (4) of section 71 of the O.G.P. Act 1964.

While the provision for transferring properties to the Grama Panchayats (GPs) is mandatory under the law, in practice, many of these assets—such as wastelands, communal lands, and protected unreserved forests—have not been fully handed over to the GPs. According to Section 71(4)(g) of the Orissa Grama Panchayat Act, any income derived from these properties is supposed to vest in the GPs. However, apart from a nominal amount from traditional revenue sources like *sairat* (natural resource revenue), little else has been transferred. The Commission believes that, although the GP Act has provisions for collecting taxes, the current system of both tax and non-tax revenue for GPs is too limited and inflexible, necessitating significant reforms to enhance their financial autonomy.

(B) Activities Undertaken

The Gram Panchayats derive their powers from both central and state legislations, including the 73rd Constitutional Amendment Act, the Panchayats (Extension to Scheduled Areas) Act (PESA), and the Odisha Gram Panchayat Act. These legislative frameworks empower the Panchayats to function as autonomous institutions of local self-government, with the authority to govern and manage local resources.

The Gram Panchayats have obligatory functions, such as the construction and maintenance of public streets, provision of clean drinking water, and ensuring public hygiene. Additionally, they are responsible for the protection and management of public properties and have the authority to regulate village markets, fairs, and festivals. The Gram Panchayat also plays a critical role in safeguarding local customs and traditions, especially in scheduled areas, under the PESA Act.

The obligatory functions of a Gram Panchayat, under Section 44 of the Odisha Gram Panchayat Act, are the essential duties that must be performed by the Panchayat. These include: Construction, maintenance, and improvement of public streets, Provision of street lighting, water supply, and sanitation, Disposal of waste and sanitation, Management of epidemics and public health measures, Protection and management of public properties, Implementation of social justice schemes, Management of minor forest produce and small-scale industries. In scheduled areas, Gram Panchayats also manage forest produce and facilitate small-scale industrial development.

Discretionary functions are additional responsibilities that the Panchayat may undertake if resources and circumstances allow. These include: Promotion of education, cultural, and recreational activities, Development of agriculture and animal husbandry, Management of local festivals and fairs, Promotion of cottage industries.

(C) General Powers

Gram Panchayats are empowered with significant authority under both central and state laws. The 73rd Constitutional Amendment Act confers Gram Panchayats with constitutional status, empowering them to function as units of local self-government. They are responsible for preparing and implementing plans related to social justice and economic development, as outlined in the 11th Schedule of the Constitution. The Panchayats (Extension to Scheduled Areas) Act (PESA) further strengthens Gram Panchayats, particularly in tribal areas, by granting them rights over the management of minor forest produce, land acquisition, water resources, and local customs.

The Gram Panchayat has the authority to raise revenue through taxes, fees, and fines. They are also vested with the responsibility of managing village markets, regulating land use, and ensuring that resources are used sustainably. In scheduled areas, the Gram Sabha holds significant powers, including approving development plans, selecting beneficiaries for welfare schemes, and safeguarding cultural identity.

Role of SFC

The Fifth State Finance Commission was established by the Governor under the provisions of Articles 243-I and 243-Y of the Constitution of India, along with Sections 3 and 8 of the Odisha Finance Commission (Miscellaneous

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Provisions) Act, 1993 (Odisha Act 28 of 1993). Through Notification No.15340FIN-BUD6-SFC-0002-2018/F, dated 5th May 2018, the Commission was tasked with making recommendations on various aspects of local bodies' finances and determining the distribution of state resources to them during the award period.

The Commission's recommendations focus on three key areas for transferring funds to Panchayati Raj Institutions (PRIs): Devolution, Assignment of Taxes, and Grants-in-Aid. Specifically, the devolution grant has been allocated with a **60:30:10 ratio** in favor of Gram Panchayats, Panchayat Samitis, and Zilla Parishads, respectively. Additionally, special attention is given to scheduled areas, with an earmarking of 25% additional funds for their Gram Panchayats. The funds under the devolution category are untied, providing flexibility for local governments to utilize them for community-driven, need-based projects.

5th SFC Grant-In-Aids: Besides, the 5th State Finance Commission have recommended some special heads under the Grant-In-Aids for raising of OSR of the GPs, Development of Rural Haats ,Banking facility at rural areas, creation of income generating assets , Maintenance of capital assets, providing facilities at GP Headquarters, Maintenance of Primary School Building, Street Light, providing better Road Connectivity to the unconnected villages / habitations, Developing Water Bodies in rural areas for better service delivery to the rural people

Comments

Initially, Sections 78 to 82 of the Orissa Grama Panchayat Act (1964) gave GPs the authority to impose and collect property taxes, referred to as "Panchayat Tax." However, these sections were repealed by the Orissa Act 16 of 1967. Now, with GPs operating for over 50 years and assuming greater responsibilities under the 11th Schedule of the Indian Constitution, it is essential that they regain the power to impose, assess, and collect Panchayat Taxes. To facilitate this, the O.G.P. Act (1964) should be amended, and detailed guidelines for tax assessment and collection should be integrated into the Orissa Grama Panchayat Rules (1968).

Several other states have successfully implemented similar taxation systems through their local governance frameworks. For instance, Section 199(1) of the Karnataka Panchayat Raj Act (1993) mandates that every Grama Panchayat levy taxes on non-agricultural buildings and lands within its jurisdiction. Maharashtra's Bombay Village Panchayats Act (1958) also allows the collection of taxes on buildings and lands, whether subject to agricultural assessment or not. Similarly, Tamil Nadu empowers village panchayats to levy a house tax under Section 171(i) of the Tamil Nadu Panchayat Act (1994). Odisha should promptly follow suit and reintroduce Panchayat Tax without further delay to strengthen the financial foundation of its local governance system.

Uttar Pradesh Panchayat Raj Act, 1947 & 1961

Introduction

According to the **Uttar Pradesh Panchayat Raj Act, 1947**, and **Uttar Pradesh Kshettra Panchayats and Zila Panchayats Adhiniyam, 1961**, there are three tiers of rural local self-governance in Uttar Pradesh.. At the top tier there is a Zila Panchayat for every district, which bears the name of the district; the middle tier is the Block Panchayat, (*or* Kshettra Panchayat), which bears the name of the *khand* (*or* Block); and a Gram Panchayat is the bottom tier, bearing the name of the Panchayat area. Each of these rural local bodies carries out its assigned powers, functions and duties as delegated by their Panchayat Raj Act. All three tiers have dedicated funds where they receive all their dues, Grants-in-aid from the Centre and the State, and all loans raised on their behalf. A brief summary on the administration, powers and functions of the three tiers are given below-

Zila Panchayat

1. Administration

A Zila Panchayat consists of an Adhyaksha (the Chairperson), Pramukh of all Kshettra Panchayats in the district and elected members, who are chosen by direct election from the territorial constituencies in the Panchayat area. Each Zila Panchayat has a fund called Zila Nidhi in which the Zila receives all its dues, including the grants-in-aid from the Consolidated Fund of the State and raises all its loans. The Zila Panchayat also reserves a part of the fund for some purpose and uses it for fulfilling that particular activity. The Zila Nidhi is kept in the Government Treasury or sub-treasury or in the Bank. With the approval of the State Government it may be kept in one or more of the Scheduled Banks or Co-operative Banks. All the public buildings and public roads (including the stones and other materials, trees, erections and things provided for such roads) which have been constructed or are maintained out of the Zila Nidhi. Management, control and administration of every public institution maintained exclusively out of the Zila Nidhi shall vest in the Zila Panchayat. All the land and property transferred by the Government or given to the Zila Panchayat as gift or sold to its for local public purposes also constitute property of the Zila Panchayat along with any other public institution given to the Zila Panchayat for administration and management.

The State Government has the power to delegate to any Zila Panchayat or all Zila Panchayats any function which is performed by any of its departments at the district level or below it. Consequently, the State has power to withdraw the function which it has assigned. In the case where the State Government assigns any function of one of its departments to the Zila Panchayat, it may also transfer any scheme, plan or project of the same department to be implemented or controlled by the Zila Panchayat. The Zila Panchayat may request the State Government for the permanent or temporary acquisition of any land or right in respect of a land for the purpose of performing its duty. Post-acquisition and payment by the Zila Panchayat, the land or the right will remain with the Zila Panchayat.

2. Powers

(A) Revenue Raising Powers

The Zila Panchayat may impose a tax on circumstances and property. However, it has certain restrictions. The tax may be imposed only on those people who have resided or carried out their business in the rural area for at least six months in the assessment year. In addition to this, no tax will be levied on a person whose total taxable income is less than INR 12,000 per annum. Further, the **tax rate shall not exceed three Naye Paise** in the rupee on the total taxable income. A Zila Panchayat may give responsibility for collection of tax on circumstances and property levied on the residents of a Gram Panchayat to that Gram Panchayat which will then hand over the collected amount to the Zila Nidhi. The Zila Panchayat shall contribute to the funds of the Gram Panchayat in its district from the net proceeds of the tax on circumstances and property. The amounts will be determined by the Zila Panchayat as per the requirements of each Gram Panchayat. Any person who has been categorised as poor by the Zila Panchayat is exempted from the payment of circumstances and property tax for a maximum period of one year. The Zila Panchayat can renew this exemption as many times as is necessary. Furthermore, it may exempt any property or description of property from the imposition of this tax or part of this tax.

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In addition to circumstances and property tax, the State Government may authorise the Zila Panchayat to impose any other tax which may be levied by the State Government under the Constitution of India, inclusive of Article 277.

With the prior sanction of the State Government, Zila Panchayat also has the power to levy certain fees such as-

1. School Fees
2. Library and Sarai/Parao Fees
3. Fees on the benefits derived from the works or institutions created by it such as Famine Relief Works
4. Fees for Services of bulls and stallions.
5. Animal Registration Fees for registration and market-selling
6. Fees for Public Events: At fairs, markets, agricultural shows, and industrial exhibitions
7. Market Fees: For the right to display goods for sale or for using any building or structure in the market.
8. Fees and Tolls in markets- Licence Fees: Charged to brokers, commission agents, weighmen, or measurers
9. Tolls for Bridges constructed, repaired, or maintained by it
10. Tolls on vehicles, pack animals, or porters bringing goods into the market.
11. Any taxes or other dues of the Zila Panchayat may be recovered by distraint and sale of the defaulter's moveable property in the manner specified in the Act.

(B) Activities Undertaken

Every year the Zila Panchayat prepares a development plan after including the development plans of all the Kshettra Panchayats of the district. The plan is prepared by the Karya Samiti of the Zila Panchayat in the prescribed manner and the Mukhya Adhikari presents the plan before the Niyojan Samiti, which may make recommendations to the plan. The plan along with the recommendations would then be presented by the Adhyaksha before the Zila Panchayat which may approve it and shall submit it to the District Planning Committee. The Karya Samiti of the Zila Panchayat also prepares a detailed account of its actual and estimated receipts and expenditure, in consultation with the Vitta Samiti, for the year ending on March 31st. Additionally, it prepares a budget for the upcoming year starting April 1st that includes separate details on State Government grants for planning and development and how these funds will be utilised. Every Zila Panchayat submits a copy of its final budget to the Commissioner of the division and another copy to the State Government.

With the prior approval of the State Government, Kshettra Panchayat, Gram Sabha, and Gram Panchayat or Bhumi Prabandhak Samiti, the Zila Panchayat has the right to delegate any of its powers and functions to the Kshettra Panchayat, Gram Sabha, Gram Panchayat or Bhumi Prabandhak which exercises jurisdiction in that area. The Zila Panchayat, with the sanction of the State Government, may resume any or all of the powers and functions it has previously delegated. Similarly, the Kshettra Panchayat may also delegate its powers and functions to the Zila Panchayat.

The State Government may also administer a) any power or function of the Zila Panchayat to be transferred to the Kshettra Panchayat or Gram Panchayats in that district, b) any power or function of the Kshettra Panchayats to be transferred to the Zila Panchayat or Gram Panchayats and c) any power of the Gram Panchayats to the Kshettra Panchayats or the Zila Panchayat. The Zila Panchayat may also transfer any property vested to it by sale, mortgage, lease, gift, and exchange or otherwise, except the property which the Zila Panchayat holds under trust. With the sanction of the State Government, it may transfer any property belonging to it to the Government, ensuring that any trust or public rights of the property are not affected.

Beyond the delegation and transfer of powers and functions, the Zila Panchayat may collaborate with any other Kshettra Panchayat or a Zila Panchayat or any other local authority for any work that benefits the areas controlled by both the authorities. The Zila Panchayat may also perform all the powers, duties and functions concerning the Gram Panchayats which are a part of its district.

Additionally, a Zila Panchayat has the power to make bye-laws for itself and the Kshettra Panchayat as and when required by the State Government with respect to buildings, streets, markets, slaughter-houses, sale of food,

offensive trades, public safety and convenience, sanitation and prevention of disease, drains, privies, cesspools etc. These bye-laws will be applicable to the whole or part of the rural area of the district. Through bye-laws it has the financial power to impose a fee for the use or occupation of any immovable property (not under lease) vested in, or entrusted to its management. This can include any public road or any place which it allows for usage. Furthermore, it can charge a fee for any licence, sanction or permission and allow the construction and alteration of any building or material.

The Zila Panchayat also has the power to approve and sanction the bye-laws and proposals for the imposition of new taxes of the Gram Panchayats that are under its jurisdiction.

(C) General Powers

Zila Panchayat has the power to classify and reverse the classification of the fairs and festivals which are to be managed by the Gram Panchayat, Kshettra Panchayat and Zila Panchayat, except those which are managed by the State Government as festivals. Additionally, the Zila Panchayat may classify roads as village roads, inter-village roads and district roads for the purpose of management by Gram Panchayats, Kshettra Panchayats and the Zila Panchayats respectively. It also supervises the activities of the Gram Panchayats and Kshettra Panchayats and acts as the primary channel of communication between the State Government and the rural local bodies.

The Zila Panchayat holds several other powers and responsibilities such as the authority to construct, improve, and provide sites on public streets, without interfering with places of religious sanctity. Additionally, the Zila Panchayat oversees the provision and daily cleaning of latrines for factories, schools, and places of public gathering, in areas that employ over twenty workers or serve the public. It regulates offensive trades in rural areas, especially those that cause or are likely to cause a public disturbance and impose fines for the same if they continue after notice.

The Zila Panchayat can also fine individuals who displace pavements, gutters, flags, or other materials from public streets or damage fences, walls, or other property under its control. It has the power to clean and close private watercourses and take preventive measures against dangers posed by damaged buildings or unprotected wells. It imposes penalties for improper disposal of rubbish, night-soil, or sewage in public drains or streets. It can inspect and disinfect wells used for drinking water during epidemics and has the power to remove encroachments and projections over streets and drains.

The Zila Panchayat also has the authority to prohibit cultivation, use of manure, or irrigation which is harmful to health as determined by the Director of Medical and Health Services. It can compel property owners to clear away noxious vegetation. In matters related to burial and burning grounds, the Zila Panchayat can close those which are hazardous to public health and prohibit the formation of new sites without written permission. It also has the power to penalise any person who interferes with its employees while they are carrying out their duties.

Kshettra Panchayat

1. Administration

A Kshettra Panchayat consists of the Pramukh (Chairperson) who is the elected head and abides by the duties prescribed under the Act, its rules and other laws. The Pramukh oversees all meetings of the Kshettra Panchayat and its committees, monitors the financial matters, supervises the administration, and reports any issues to the Kshettra Panchayat. Block Development Officer (BDO) helps in assisting the Gram Panchayat in their development work including drawing up of plans and their execution according to the standards and broad policy laid down by the State Government, the Zila Panchayat or the Kshettra Panchayat. BDO also brings to the notice of the Kshettra Panchayat any defects in the execution of the aforesaid plans. After the Kshettra Panchayat is formed or reformed, it will appoint the following committees: Karya Samiti, Vitta Evam Vikas Samiti, Shiksha Samiti, and Samata Samiti. It may also create additional committees to help with specific tasks and delegate powers to them as needed.

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Each Kshettra panchayat has a Kshettra Nidhi which consists of all sums received, including the grants-in-aid from the Consolidated Fund of the State, and all loans raised by or on behalf of the respective Kshettra Panchayat. This nidhi is kept in the Government Treasury or sub-treasury. It may also be kept in Scheduled Banks or Co-operative Banks if approved by the State Government. A Kshettra Panchayat cannot incur any expenditure for acquiring or renting land and for constructing any work beyond the limits of the district or the Khand without the sanction of the State Government as per the terms and conditions it specifies. All the public buildings and roads (including all trees, erections, materials, implements and things provided for such roads) which are constructed or maintained out of the Kshettra Nidhi comes under its jurisdiction. Buildings, public institutions serving the local residents or people outside its jurisdiction or institutions it constructs, maintains, or controls within its area such as schools, libraries, hospitals, dispensaries, poor houses, asylums, orphanages, and inspection houses are also administered by the Kshettra Panchayat. All the land and property transferred by the Government or given to the Kshettra Panchayat as gift or sold to its for local public purposes also constitute property of the Kshettra Panchayat along with any other public institution given to it for administration and management. Furthermore, Kshettra Panchayat are vested with tanks and wells and their adjacent lands, buildings, materials and things excluding private property or the property maintained and controlled by the government authorities other than the Antarim (Interim) Zila Parishad.

2. Powers

(A) Revenue Raising Powers

A Kshettra Panchayat has the power to charge fees and tolls from the immovable property including public roads and buildings entrusted to it. These fees are fixed by rules, through public auctions, or by agreement.

With the prior sanction of the State Government, Kshettra Panchayat also has the power to levy certain fees such as-

1. School Fees
2. Library and Sarai/Parao Fees
3. Fees on benefits derived from the works or institutions created by it such as Famine Relief Works
4. Fees for Services of bulls and stallions.
5. Animal Registration Fees for registration and market-selling
6. Fees for Public Events such as fairs, markets, agricultural shows, and industrial exhibitions
7. Fees for the right to display goods for sale or for using any building or structure in the market.
8. Licence Fees charged to brokers, commission agents, weighmen, or measurers in the market
9. Tolls for Bridges constructed, repaired, or maintained by it
10. Tolls on vehicles, pack animals, or porters bringing goods into the market.

(B) Activities Undertaken

Every year the Kshettra Panchayat creates a development plan for the Khand by including the plans from the Gram Panchayats. This Khand plan is prepared by the Karya Samiti, with assistance from the Khand Vikas Adhikari (BDO), the Vitta Evam Vikas Samiti, and the Samata Samiti. The Kshettra Panchayat reviews and can approve the plan with or without changes. Once approved, the BDO submits it to the Zila Panchayat. The Karya Samiti of the Kshettra Panchayat also prepares a detailed account of actual and estimated receipts and expenditures in consultation with the Vitta Evam Vikas Samiti, Shiksha Samiti, and Samata Samiti for the year ending March 31st. Along with this, it prepares a budget for the upcoming year starting April 1st that includes separate details on State Government grants for planning and development and how these funds will be utilised. The Kshettra panchayat then conducts a meeting to discuss the account and budget prepared, and passes the budget through resolution without or with modifications as may deem fit.

As per the Act, the State Government may direct any tier to transfer any of their powers or functions to any other tier. With the prior sanction of the State Government and the consent of the delegatee, a Kshettra Panchayat has the power to transfer any of its powers or functions to a Gram Sabha, Gram Panchayat, or Bhumi Prabandhak Samiti. However, the Kshettra Panchayat may resume any of these powers or duties at any time with the State Government's approval. A Kshettra Panchayat can also delegate any of its powers or functions to the Zila Panchayat. This delegation is usually made through resolutions. If the said power, duty or function is delegable only to a specified officer or authority, then the delegation may be made to that officer or authority only. The Kshettra Panchayat may also transfer any property vested to it by sale, mortgage, lease, gift, and exchange or otherwise, except the property which it holds under trust.

Through bye-laws, Kshettra Panchayats has powers to charge licence fee, sanction or permission charges, to construct and alteration of building or material, to stop erection and demolition of a building erected which is illegal, to construct, alter, discontinuation and closing of drain to keep the area clean, and to regulate troughs and drain water pipes that is affecting a street.

(C) General Powers

Kshettra Panchayat has the power to remove encroachments, accidental obstructions and projections over streets and drains. In addition to this, it has the power to construct, improve and provide sites on public streets and to inspect and disinfect any well taken for drinking water during epidemics.

Gram Panchayat

1. Administration

Gram Panchayat is headed by the elected Pradhan along with other members. The size of the members depends upon the size of the gram panchayat's population. With a population up to 500, the Act sanctions 5 members, between 501 to 1000, there shall be 9 members, between 1000 to 2000, there shall be 11 members and so on.

Each Gram Panchayat has a Gaon Nidhi which is used to carry out the duties or obligations imposed on the Gram Panchayat and Gram Sabha set by laws or regulations. It consists of the proceeds of any tax imposed under this Act, State funds, unpaid balances, funds received through bye-laws, rent or proceeds from *nazul*⁷ property as directed by the State Government, Contributions received from the Zila Panchayat or other local authorities, proceeds from loans, gifts, and selling (*of* dust, dung, refuse, and animal bodies), funds received from any individual, corporation, or the state government, and any other amount/fund ordered by court or assigned by special or general orders from the State Government. A part of the Gaon Fund is given to the Bhumi Prabandhak Samiti as needed for its work after accounting for amounts required by the Consolidated Gaon Fund. If there is a disagreement about the amount needed, the Pradhan can refer the issue to the prescribed authority, whose decision will be final. The withdrawal and the disbursement of funds from Gaon Fund is jointly undertaken by the Pradhan and the Secretary of the Gram Panchayat.

All public property situated within the jurisdiction of Gram Panchayat vest in and belong to the Gram Panchayat. Any other properties under its direction, control and management will also lie in its jurisdiction. The fees that are collected from the markets and fairs, managed and regulated by Gram Panchayat, are deposited in the Gaon Fund.

2. Powers

(A) Revenue Raising Powers

The gram panchayat has the power to generate its own source of revenue through tax and non-tax sources such as-

1. Land Tax: 25 to 50 paise per rupee of land revenue, depending on land use and cultivation.
2. Entertainment Tax: Up to ₹5 per day for theatres, cinemas, etc.
3. Animal Tax: Up to ₹3 per animal per year.
4. Vehicle Tax: Up to ₹6 per non-motorized vehicle (vehicle other than mechanically propelled vehicles) per year.
5. Market Tax: For selling and exposing goods in markets controlled by the Gram Panchayat.
6. Animal Registration Fees: For registering animals sold in markets controlled by Gram Panchayats.
7. Slaughter-House Fees: For using slaughter-houses and encamping grounds.
8. Water Rate: For domestic water supply.
9. Cleaning/Sanitation Tax: For cleaning private latrines and drains done by the Panchayat.
10. Street Cleaning and Lighting Tax: For street maintenance and sanitation.
11. Irrigation Rate: For water supplied for irrigation from small irrigation projects constructed and maintained by Gram Panchayat.
12. Other Taxes: Any additional taxes sanctioned by the State Government.

The prescribed authority may direct the Gram Panchayat to levy taxes, rates or fee on any person on whom these should have been levied, but are not currently levied. However, the Gram Panchayat can submit an appeal against the levy of any tax, rate or fee to the authority. The State Government can cancel any tax, rate, or fee levied by a Gram Panchayat, either fully or partially, or it can suggest this action to the prescribed authority. Likewise, Gram Panchayat can also cancel any tax, rate or fee, partially or fully, through a resolution. In either case, the amount of the cancelled tax, rate or fee is then refunded to the Gram Panchayat.

All amounts which are due to the Gram Panchayat (taxes or any payable sum) will be recorded as arrears of land revenue, if the concerned Gram Panchayat passes a resolution to that effect within three months from the date of

⁷ Nazul" refers to surplus land which is government-owned and isn't specifically assigned for a particular use. It is often available for public or communal activities and can be given on rent or lease. The proceeds from such land in the gram panchayat goes to the Gaon Fund.

assessment. If such resolution is not passed by the Gram Panchayat, then the prescribed authority can authorise the recovery of the arrears of taxes as arrears of land revenue.

Tampering with Gram Panchayat property without written permission is punishable by a fine of up to INR 1000. In addition to that, Gram Panchayat can also recover a fine from the offender for any damages caused to its property.

(B) Activities Undertaken

Each year, Gram Panchayats prepare a development plan for the development of their area and submits it to the respective Kshettra Panchayats. Gram Panchayat also prepares a statement of their estimated receipts and expenditure for the upcoming year starting April 1st. Once prepared, it is passed by the Gram Panchayat by a simple majority of the members present and voting at a meeting of the Gram Panchayat. The quorum for such a meeting is more than half of the total number of the Gram Panchayat members.

The Gram Panchayat can frame bye-laws to protect public health by prohibiting the use of water from sources that may be unsafe for drinking or by preventing actions that could contaminate drinking water. It can also regulate how water is discharged from drains or premises onto public streets, rivers, ponds, or other areas. To protect public property, the Panchayat can enforce bye-laws against damaging streets and its property, as well as manage sanitation and drainage systems. It can control how public spaces, including streets, are used by shopkeepers or others and oversee the collection of market tolls. Additionally, it can make bye-laws to maintain and regulate ponds, tanks, pasture lands, playgrounds, manure pits, burial grounds, and bathing areas. It can also frame bye-laws for any other duties that can be carried out as directed by the appropriate authorities.

(C) General Powers

Gram panchayats have power to manage and maintain a forest, waste lands, pasture lands or vacant lands and related records, situated in the Panchayat area. Gram Panchayat collects taxes or land revenue and maintenance of related records. They also have powers over public streets and waterways, including building bridges and culverts, improving or closing streets, enhancing waterways, and managing small irrigation projects with approval. They can trim trees on public streets and keep watercourses clean. In sanitation, Gram Panchayats can instruct property owners to repair latrines, drains, or cesspools, and clean wells or tanks that threaten public health. They can borrow funds from the State Government, financial institutions, or other Panchayats for their needs under the Act. For schools and hospitals, Gram Panchayats ensure existing facilities run smoothly and can establish new ones. They can collaborate with neighbouring Panchayats to build and maintain roads, schools, or hospitals, acquiring land through negotiation or by the collector's help. Grants for these works are provided by the State Government and Zila Panchayat.

Comments

1. It is stipulated that the rate for circumstances and property tax should not exceed three Naye Paise per rupee of total taxable income. However, this rate is outdated and no longer relevant to current situations.
2. The land tax of Gram Panchayat is 25 to 50 paise per rupee of land revenue which could follow a more modern approach that may focus on property valuation rather than land revenue.
3. A flat rate of ₹3 per animal per year may not differentiate between different types of animals (e.g., cattle vs. pets or livestock for commercial use), which could result in unfair or inefficient taxation.
4. The ₹6 annual tax for non-motorized vehicles specified in the Act may be insufficient to cover the administrative costs of collecting the tax.
5. A rate for water supplied for irrigation by small Gram Panchayat-managed projects is reasonable, but clarity on how this rate is calculated (based on volume, land area, or usage) is needed in order to avoid unfair charges.

Many of these taxes may benefit from clearer guidelines to make them more relevant to the current economic conditions and administrative efficiency.

Role of SFC

APPENDIX 1

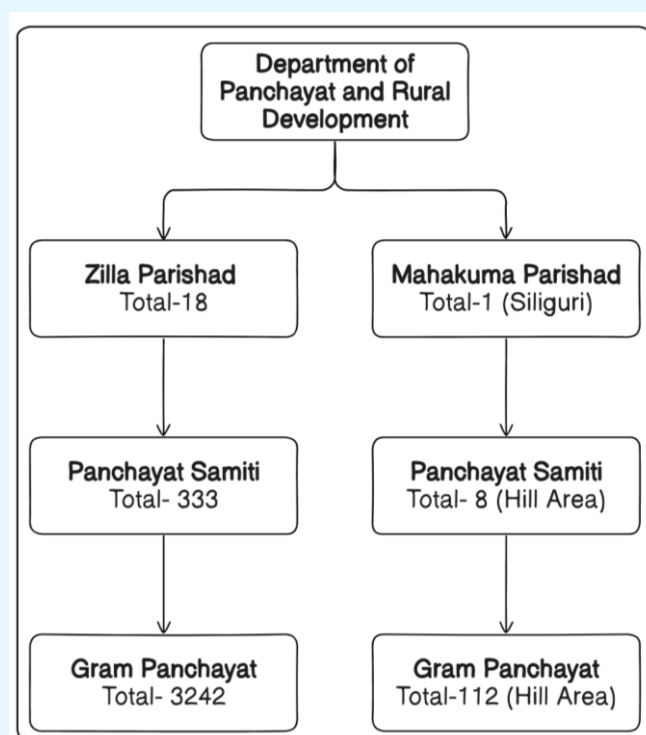
The State Finance Commission is constituted every five years by the Governor to examine the financial condition of local governments, including the Gram Panchayat, Kshettra Panchayat, and Zila Panchayat. It provides recommendations to the Governor in the following matters:

1. The distribution of the net proceeds of the taxes, duties, tolls and fees levied by the states among all three tiers.
2. Allocation of respective shares of proceeds among the three tiers.
3. The determination of taxes, duties, tolls and fees to be collected by the three tiers.
4. The grants-in-aid to the the three tiers
5. Measures required to improve the financial position of all tiers.
6. Any other matter which is related to the finances of all the tiers

The West Bengal Panchayat Act, 1973

Introduction

The West Bengal Panchayati Raj system is governed by various rules and the West Bengal Panchayat Act, 1973 which was last amended in 2015. As per the act the three-tier structure is prevailed in the West Bengal. At the top level, each district has a *Zilla Parishad*, except for Siliguri, which has a *Mahakuma Parishad* instead. In West Bengal, a *Mahakuma Parishad* (also known as a district council) is a local self-government body that functions at the sub-district level, specifically in rural areas. The middle tier is the Block Panchayat which bears the name of the *Panchayat Samiti* while the bottom tier is represented by the *Gram Panchayat*. The structure is given below:



For each tier of Panchayat Raj Institutions [Gram Panchayat/ Panchayat Samiti/ Zilla Parishad] in West Bengal the following features have been incorporated through diverse provisions of Acts, Rules, Orders, etc.

Zilla Parishad

1. Administration

Every Panchayat Samiti consists of Directly elected members and ex-officio members. Sabhadhipati & Sahakari Sabhadhipati are the office bearer of the Zilla Parishad. Beside the post of Sabhapati & Sahakari Sabhapati there are “Member” & “Karmadhyaksha” of Sthayee Samiti at the Zilla Parishad level. Sabhadhipati, Sahakari Sabhadhipati & Karmadhyaksha of Zilla Parishad must be whole time functionaries of the offices and during that period they will not hold any office of profit. The number of members to be elected from the Block for the Zilla Panchayat (ZP) or the Samiti Panchayat (SMP) is determined based on the number of electors in the Block. If the number of electors is less than or equal to 60,000, only one member will be elected. In cases where the number of electors ranges from 60,001 to 120,000, two members will be elected. Lastly, if the number of electors exceeds 120,000, three members will be elected from the Block.

Zilla Parishad Fund

For every Zilla Parishad there shall be constituted a Zilla Parishad Fund bearing the name of the Zilla Parishad and there shall be placed to the credit thereof- contributions and grants, if any, made by the Central or the State Government including such part of land revenue collected in the State as may be determined by the State Government; contributions and grants, if any, made by a Panchayat Samiti or any other local authority; loans, if

any, granted by the Central or State Government or raised by the Zilla Parishad on security of its assets; the proceeds of road cess and public works cess levied in the district; all receipts on account of tolls, rates and fees levied by the Zilla Parishad; all receipts in respect of any schools, hospitals, dispensaries, buildings, institutions or works, vested in, constructed by or placed under the control and management of, the Zilla Parishad; all sums received as gift or contribution and all income from any trust or endowment made in favour of the Zilla Parishad; such fines or penalties imposed and realised under the provisions of this Act or of the bye-laws made thereunder, as may be prescribed; money, if any, lying to the credit of the district Chowkidary reward fund constituted under section 25 of the Bengal Village Self-Government Act, 1919, the control over which rests with the District Magistrate, shall be credited by the District Magistrate to the Zilla Parishad Fund; all other sums received by or on behalf of the Zilla Parishad. All orders and cheques for payment from the Zilla Parishad Fund must be signed by the Executive Officer. If authorized by the Executive Officer, the Additional Executive Officer, Secretary, or Deputy Secretary may also sign these orders and cheques.

2. Powers

(A) Revenue Raising Powers

Tax/Charges/Fees that the Zilla Parishad is permitted to levy:

Subject to the maximum rates that the State Government may prescribe, the Zilla Parishad is allowed to:

- (a) levy tolls on persons, vehicles or animals or any class of them at any toll-bar established by it on any road oilier than a kutchra road or any bridge vested in it or under its management;
- (b) levy tolls in respect of any ferry established by it or under its management;
- (c) levy the following fees and rates, namely:—
 - (i) fees on the registration of boats or vehicles;
 - (ii) a fee for providing sanitary arrangements at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be specified by the State Government by notification;
 - (iii) a fee for licence [A Zilla Parishad may require the owner or the lessee or a fair or mela or an owner or a lessee of land intending to hold a fair or mela thereon to obtain a licence in this behalf from the Zilla Parishad on such terms and conditions as may be prescribed and on pay ment of a fee for such licence.];
 - (iv) a water-rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Zilla Parishad within its jurisdiction;
 - (v) a lighting rate- where arrangement for lighting of public streets and places is made by the Zilla Parishad within its jurisdiction.

Note: The Zilla Parishad shall not undertake registration of any vehicle or levy fee therefor and shall not provide sanitary arrangements at places of worship or pilgrimage, fairs and melas within its jurisdiction or levy fee therefor if such vehicle has already been registered by any other authority under any law for the time being in force or if such provision for sanitary arrangement has already been made by any other local authority.

The scales of tolls, fees or rates and the terms and conditions for the imposition thereof shall be such as may be provided by bye-laws. Such bye-laws may provide for exemption from all or any of the tolls, fees or rates in any class of cases.

Every Zilla Parishad shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursements for the following year. Copies of the budget shall be forwarded to the State Government for views, if any. The Zilla Parishad shall, within such time as may be prescribed and in a meeting specially convened for the purpose and in the presence of at least half of the existing members, consider the objections, suggestions and views, if any, and approve the budget with modifications, if any. A copy of the approved budget shall be forwarded to the State Government.

(B) Activities Undertaken

Every Zilla Parishad shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursements for the following year

The budget prepared under sub-section (1) shall be written in English and in vernacular of the district and copies of the budget in both the languages shall be posted in such prominent places within the district as may be prescribed, inviting objections and suggestions from the electors of the Zilla Parishad. Copies of the budget shall be forwarded to the State Government for views, if any. The Zilla Parishad shall, within such time as may be prescribed and in a meeting specially convened for the purpose and in the presence of at least half of the existing members, consider the objections, suggestions and views, if any, and approve the budget with modifications, if any. A copy of the budget approved under clause (c) shall be forwarded to the State Government. No expenditure shall be incurred unless the budget is approved by 1 [under clause (c) of sub-section (1)]

A Zilla Parishad shall function as a unit of self-government and, in order to achieve economic development and secure social justice for all, shall prepare a development plan for the five-year term of the office of the members, and an annual plan for each year by the month of January of the preceding year. The Zilla Parishad shall prepare and submit annually in the prescribed manner a report on the work done during the previous year and the work proposed to be done during the following year to the prescribed authority within the prescribed time.

Provisions to amend or make Bye-Laws Zilla Parishad:

1. A Zilla Parishad may make or amend bye-laws not inconsistent with the provisions of this Act or the rules made thereunder, for enabling it to discharge its functions under this Act.
2. The bye-laws made or amended under sub-section (1) shall be published by the Zilla Parishad as the case may be, in the manner prescribed.
3. The State Government may, by notification, rescind any bye-law and thereupon such bye-law shall cease to have effect.
4. In making a bye-law under sub-section (1) a Zilla Parishad may provide that a breach of the same shall be punishable with fine which may extend to one hundred rupees, and in the case of a continuing breach with a further fine which may extend to ten rupees for every day during which the breach continues after the offender has been convicted of such breach.

(C) General Powers

The Zilla Parishad is a governing body and also holds some additional powers related to taxation, as well as general powers. A Zilla Parishad has the authority to advise the State Government on development matters related to Gram Panchayats and Panchayat Samitis. It can undertake or execute schemes that span more than one block and may take over the maintenance and control of roads, bridges, tanks, ghats, wells, channels, or drains from private owners or other authorities under mutually agreed terms. The Zilla Parishad can temporarily divert, discontinue, or close any road under its management and, with State Government approval, permanently close such roads. It may also transfer control of roads or other properties to the State Government, municipal commissioners, or Panchayat Samitis under agreed conditions. Additionally, Zilla Parishads from adjacent districts can collaborate on development schemes or establish common ferries, with any disputes referred to the State Government for resolution. For fairs or melas, the Zilla Parishad can require owners or lessees to obtain a license for holding such events, subject to prescribed terms and fees. It exercises supervisory powers over Panchayat Samitis and Gram Panchayats, which are obligated to follow its directives. Finally, the Zilla Parishad can borrow money from the State Government or financial institutions to further its objectives based on specific schemes.

Panchayat Samiti**1. Administration**

Every Panchayat Samiti consists of Directly elected members and ex-officio members. Sabhapati and Sahakari Sabhapati are the office bearer of the Panchayat Samiti. Sabhapati & Sahakari Sabhapati must be wholtime functionaries of the offices and during that period they will not hold any office of profit. The number of Panchayat

Samiti members to be elected from the Gram Panchayat will depend on the size of the electorate. If the number of electors in the Gram Panchayat is 4,500 or fewer, one member will be elected. For a Gram Panchayat with an electorate between 4,501 and 9,000, two members will be elected. If the number of electors exceeds 9,001, three members will be elected.

For hill areas, the calculation of the number of Panchayat Samiti members to be elected from the Gram Panchayat will follow these norms: if the number of electors in the Gram Panchayat is 1,200 or fewer, one member will be elected; for an electorate between 1,201 and 2,000, two members will be elected; and if the number of electors exceeds 2,001, three members will be elected.

Beside the post of Sabhapati & Sahakari Sabhapati there are “Member” & “Karmadhyaksha” of Sthayee Samiti at the Panchayat Samiti level. The number of members in the Sthayee Samiti depends on the elected members of the Gram Panchayat. If the number of elected members is 15 or less than 15, there will be 3 Sthayee Samiti member. If there are between 16 and 30 elected members, there will be 4 Sthayee Samiti members. If there are more than 31 elected members, there will be 5 Sthayee Samiti members.

Panchayat Samiti Fund

For every Panchayat Samiti there shall be constituted a Panchayat Samiti Fund bearing the name of the Panchayat Samiti and there shall be placed to the credit thereof- contributions and grants made by the Central or State Government, along with a portion of the land revenue collected in the State, as determined by the State Government. Additionally, grants or contributions may be made by the Zilla Parishad, Mahakuma Parishad, Council, or any other local authority. The Panchayat Samiti may also receive loans from the Central or State Government or raise loans secured by its assets. Other sources of income include receipts from tolls, rates, and fees levied by the Panchayat Samiti, as well as income from schools, hospitals, dispensaries, buildings, institutions, or works under its control. Gifts, contributions, and income from any trust or endowment in its favor are also credited to its funds. Furthermore, fines and penalties imposed and collected under the Act or related bye-laws, as prescribed, contribute to the Panchayat Samiti's income, along with any other sums received on its behalf. All orders and cheques for payments from the Panchayat Samiti Fund must be signed by the Executive Officer. If authorized by the Executive Officer, the Joint Executive Officer may also sign these documents, in accordance with any orders issued by the State Government regarding this matter.

2. Powers

(A) Revenue Raising Powers

Tax/Charges/Fees that the Panchayat Samiti is permitted to levy:

Subject to the maximum rates that the State Government may prescribe, the Panchayat Samiti is allowed to:

1. levy tolls on persons, vehicles or animals or any class of them at any toll-bar established by it on any road other than a kutchra road or any bridge vested in it or under its management,
2. levy tolls in respect of any ferry established by it or under its management,
3. levy the following fees and rates, namely:—
 - (i) fees on the registration of vehicles;
 - (ii) a fee for providing sanitary arrangements at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be specified by the State Government by notification;
 - (iii) a fee for licence (wherein the maximum rate is prescribed by the State Government), No place within a Block shall be used for any trade or business declared by the State Government, by notification, to be offensive or dangerous, without a licence, which shall be renewable annually, granted by the Panchayat Samiti, subject to such terms and conditions as the Panchayat Samiti may think fit to impose.
 - (iv) a fee for licence for a hat or market [A Panchayat Samiti may require the owner or the lessee of a hat or market or an owner or a lessee of land intending to establish a hat or market thereon, to obtain a licence in this behalf from the Panchayat Samiti on such terms and conditions as may be prescribed];
 - (v) a water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Panchayat Samiti within its jurisdiction;
 - (vi) a lighting rate, where arrangement for lighting of public streets and places is made by the Panchayat Samiti within its jurisdiction.

Note: The Panchayat Samiti shall not undertake registration of a vehicle or levy fee thereof and shall not provide sanitary arrangements at places of worship or pilgrimage, fairs and melas within its jurisdiction or levy fee therefor if any such vehicle has already been registered by any other authority under any law for the time being in force or if such provision for sanitary arrangement has already been made by any other local authority.

The scales of tolls, fees or rates and the terms and conditions for the imposition thereof shall be such as may be provided by bye-laws.

Such bye-laws may provide for exemption from all or any of the tolls, fees or rates in any class of cases.

Every Panchayat Samiti shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursements for the following year. A copy of the budget would be submitted to the Zilla Parishad and they may either approve the budget or return it for modifications. Once the modifications are made, the budget is resubmitted to the Zilla Parishad for their approval. If the approval of the Zilla Parishad is not received by the Panchayat Samiti by the last date of the year, the budget shall be deemed to be approved by the Zilla Parishad.

(B) Activities Undertaken

Every Panchayat Samiti shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursements for the following year. The budget prepared shall be written in English and in vernacular of the district or the locality concerned and copies of the budget in both the languages shall be pasted in such prominent places within the Block as may be prescribed, inviting objections and suggestions from the electors of the Panchayat Samiti. Copies of the budget shall be forwarded to the Zilla Parishad or the Mahakuma Parishad or the Council, as the case may be, having jurisdiction over the area of the Block for views, if any. The Panchayat Samiti shall, within such time as may be prescribed and in a meeting specially convened for the purpose and in the presence of at least half of the existing members, consider the objections, suggestions and views, if any, and approve the budget with modifications, if any. A copy of the budget approved shall be forwarded to the Zilla Parishad or the Mahakuma Parishad or the Council, as the case may be, having jurisdiction. The Zilla Parishad may, within such time as may be prescribed, either approve the budget or return it to the Panchayat Samiti, for such modifications as it may direct. On such modifications being made, the budget shall be resubmitted within such time as may be prescribed for approval of the Zilla Parishad. If the approval of the Zilla Parishad is not received by the Panchayat Samiti by the last date of the year, the budget shall be deemed to be approved by the Zilla Parishad.

A Panchayat Samiti shall function as a unit of self-government and, in order to achieve economic development and secure social justice for all, shall prepare a development plan for the five-year term of the office of the members, and an annual plan for each year by the month of January of the preceding year. The Panchayat Samiti shall prepare in the prescribed manner a report on the work done during the previous year and the work proposed to be done during the following year and submit it to the prescribed authority and to the Zilla Parishad concerned within the prescribed time.

Provisions to amend or make Bye-Laws Panchayat Samiti:

1. A Panchayat Samiti may make or amend bye-laws not inconsistent with the provisions of this Act or the rules made thereunder, for enabling it to discharge its functions under this Act.
2. The bye-laws made or amended under sub-section (1) shall be published by the Panchayati Samiti as the case may be, in the manner prescribed.
3. The State Government may, by notification, rescind any bye-law and thereupon such bye-law shall cease to have effect.
4. In making a bye-law under sub-section (1) a Panchayat Samiti may provide that a breach of the same shall be punishable with fine which may extend to one hundred rupees, and in the case of a continuing breach with a further fine which may extend to ten rupees for every day during which the breach continues after the offender has been convicted of such breach.

For instance, The Panchayat Samiti can revise the charges for trade license, it can conduct auctions for forest ashes collected from Community Development Land.

(C) General Powers

Panchayat Samiti holds various powers in addition to its authority over taxation. Panchayat Samiti has power to transfer roads or properties to the State Government or the Zilla Parishad or a Gram Panchayat. A Panchayat Samiti may take over the maintenance and control of any road, bridge, tank, ghat, well, channel or drain, belonging to a private owner or any other authority on such terms as may be agreed upon. In addition, Panchayat Samiti may direct, discontinue or close temporarily any road, which is under its control and management or is vested in it, and may, with the approval of the State Government, close any such road permanently. Panchayat Samiti have authority to supervise the Gram Panchayat. Since the Panchayat Samiti has the right to collect license fees for offensive and dangerous trades, it also has the authority to prohibit certain offensive and dangerous trades without a license and to impose fees. Lastly, Panchayat Samiti has power to grant licence for hat or market. A Panchayat Samiti may borrow money from the State Government or from banks or other financial institutions, for furtherance of its objective on the, basis of specific schemes as may be drawn up by the Panchayat Samiti for the purpose.

Gram Panchayat:**1. Administration**

A Gram Panchayat shall consist of Pradhan (President), Upa-Pradhan (Vice-President) and a Panchayat Samiti Member who will be a part of the Block Panchayat. For every 900 electors in a Gram Panchayat (or 250 electors in the case of hill areas), one member will be elected. If there is any fractional number of electors, one additional member will be elected. The total number of members in a Gram Panchayat cannot exceed thirty and must be at least five.

The constituencies from which these members are elected are known as "Sansads." The jurisdiction and number of Sansads are determined prior to each Panchayat General Election, and the term lasts for five years.

Beside the post of Pradhan & Upa-Pradhan there are "Member" & "Sanchalak" of Upa-Samiti at the GP level. The number of members in the Up-Samiti depends on the elected members of the Gram Panchayat. If the number of elected members is 10 or less than 10, there will be 1 Up-Samiti member. If there are between 11 and 20 elected members, there will be 2 Up-Samiti members. If there are more than 20 elected members, there will be 3 Up-Samiti members.

Gram Panchayat Fund

For every Gram Panchayat there shall be constituted a Gram Panchayat Fund bearing the name of the Gram Panchayat and there shall be placed to the credit thereof- contributions and grants from the Central or State Government, as well as from the Zilla Parishad, Mahakuma Parishad, Panchayat Samiti, or any other local authority; loans from the Central or State Government; all receipts from taxes, rates, and fees levied by the Gram Panchayat; receipts related to schools, hospitals, dispensaries, buildings, institutions, or projects under the Gram Panchayat's management; all gifts or contributions received, along with income from any trusts or endowments established for the Gram Panchayat; fines and penalties collected as prescribed by this Act; and any other sums received on behalf of the Gram Panchayat.

All payment orders from the Gram Panchayat Fund must be signed by the Pradhan. In the absence of the Pradhan, the Upa-Pradhan will sign instead. Following these payment orders, any cheques must be jointly signed by the Pradhan, or the Upa-Pradhan in his absence, along with the Executive Assistant of the Gram Panchayat.

2. Powers**(A) Revenue Raising Powers****Taxes that the Gram Panchayat is permitted to levy:**

1. Tax on lands and buildings: Subject to such rules as may be made in this behalf, a Gram Panchayat shall impose yearly on lands and buildings within the local limits of its jurisdiction, a tax

- (i) at the rate of [one per centum] of the annual value of such lands and buildings when the annual value does not exceed rupees one thousand, and

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- (ii) at the rate of [two per centum] of the annual value of such lands and buildings when the annual value exceeds rupees one thousand, to be paid by the owners and occupiers thereof

Note- *The following lands and buildings shall be exempted from imposition of tax under sub-section (1), namely:—*

- (a) lands and buildings, the annual value of which is not more than [two hundred and fifty rupees];*
- (b) lands and buildings belonging to a local authority and used or intended to be used exclusively for a public purpose and not used or intended to be used for purposes of profits;*
- (c) lands and buildings used exclusively for religious, educational or charitable purposes,*

The State Government may, by notification, exempt either wholly or in part any other class of properties or classes of properties specified in the notification from the taxes or rates leviable under this section.

Subject to such rules as may be made in this behalf a Gram Panchayat shall levy—

2. Duty on transfer of immovable property: On all transfers of immovable property situated within the local limits of the Gram, a duty in the shape of an additional stamp duty at the rate of two per centum or, as the case may be, the amount of the consideration for the sale, the value of the property in the case of a gift, the amount secured by the mortgage, the value of the property of the greater value in the case of exchange, or the value of the rent for the first ten years in the case of a lease, as set forth in the instrument;

3. Duty on Entertainment: a duty in the shape of an additional stamp duty at the rate of ten per centum on all payments for admission to any entertainment.

The State Government may make rules for regulating the collection of the duty on transfers of immovable property and duty on entertainment, the payment thereof to the Gram Panchayat and the deduction of any expenses incurred by the State Government in the collection thereof.

Note: (a) "annual value", in relation to any land or buildings, means an amount equal to six per centum of the market value of such land or buildings at the time of assessment estimated in the prescribed manner; (b) "entertainment" includes any exhibition, cinematograph exhibition, performance, amusement, games or sports to which persons are admitted for payment;

Fees, rates and tolls that can be levied by the Gram Panchayat:

- (i) fees on the registration of vehicles;
- (ii) fees on plaints and petitions and other processes in suits and cases instituted before the Nyaya Panchayat concerned
- (iii) fee for providing sanitary arrangements at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be specified by the State Government by notification;
- (iv) a water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Gram Panchayat within its jurisdiction;
- (v) a lighting rate, where arrangement for lighting of public streets and places is made by the Gram Panchayat within its jurisdiction;
- (vi) a conservancy rate, where arrangement for clearing private latrines, urinals and cesspools is made by the Gram Panchayat within its jurisdiction;
- (vii) fees on [registration] for running trade, wholesale or retail, within the jurisdiction of the Gram Panchayat unless such [registration] or such trade is prohibited under any law for the time being in force;
- (viii) tolls on persons, vehicles or animals or any class of them at any toll-bar which is established by the Gram Panchayat on any road or bridge vested in, or under the management of, the Gram Panchayat,
- (ix) tolls in respect of any ferry established by, or under the management of, the Gram Panchayat
- (x) fees on licence on dogs and birds and other domestic pet animals;
- (xi) a general sanitary rate where arrangement for the construction and maintenance of public latrines is made by the Gram Panchayat within its jurisdiction;
- (xii) a drainage rate where arrangement for regular clearance of common drains is made by the Gram Panchayat within its jurisdiction;

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- (xiii) fees for grazing cattle or grazing land vested in, or under the management and control of, the Gram Panchayat,
- (xiv) fees for use of burning ghat vested in, or under the management and control of, the Gram Panchayat,
- (xv) fees on registration for shallow tube-wells fitted with motor- driven pump sets and installed for irrigation for commercial purposes, subject to such terms and conditions as may be prescribed.

Note:

1. As mentioned above, "commercial purpose" includes any purpose for which irrigation water is supplied to the land of any person, other than the owner of the shallow tube-well, on realisation of water rates, by whatever name called, from the owner of such land.
2. The Gram Panchayat shall not undertake registration of a vehicle or levy fee thereof and shall not provide sanitary arrangements at places of worship or pilgrimage, fairs and melas within its jurisdiction or levy fee therefor if such vehicle has already been registered by any other authority under any law for the time being in force or if such provision for sanitary arrangement has already been made by any other local authority.
3. The scales of tolls, and the fees or rates and the terms and conditions of imposition thereof, shall be such as may be provided by bye- laws.
4. Such bye-laws may provide for exemption from all or any of the tolls, fees or rates in any class of cases.

(B) Activities Undertaken

Every Gram Panchayat shall prepare an annual budget or estimate of receipts and expenditures for the upcoming year at a prescribed time and in a specified manner. This budget must be written in the vernacular language of the district or locality, and copies will be displayed in prominent locations within the Gram Panchayat to invite objections and suggestions from the members of the Gram Sabha. Additionally, copies of the budget will be sent to the Panchayat Samiti that has jurisdiction over the Gram for any feedback. The budget, along with any objections, suggestions, and feedback received, shall be presented at a Gram Sabha meeting within a prescribed period for discussion and potential modifications. The Gram Panchayat will then convene a special meeting, attended by at least half of its existing members, to consider the objections, suggestions, and discussions from the Gram Sabha meeting, and approve the budget with any necessary modifications.

A Gram Panchayat shall function as a unit of self-government and, in order to achieve economic development and secure social justice for all. Gram Panchayat prepare a development plan for the five-year term of the office of the members and revise and update it as and when necessary, with regard to the resources available. Additionally, it prepares an annual plan for each year by the month of October of the preceding year for development of human resources, infra-structure and civic amenities in the area and implement schemes for economic development and social justice as may be drawn up by, or entrusted upon it.

Provisions to amend or make Bye-Laws Gram Panchayat:

1. A Gram Panchayat may make or amend bye-laws not inconsistent with the provisions of this Act or the rules made thereunder, for enabling it to discharge its functions under this Act.
2. The bye-laws made or amended under sub-section (1) shall be published by the Gram Panchayat as the case may be, in the manner prescribed.
3. The State Government may, by notification, rescind any bye-law and thereupon such bye-law shall cease to have effect.
4. In making a bye-law under sub-section (1) a Gram Panchayat may provide that a breach of the same shall be punishable with fine which may extend to one hundred rupees, and in the case of a continuing breach with a further fine which may extend to ten rupees for every day during which the breach continues after the offender has been convicted of such breach.

For instance, The Gram Panchayat can revise the charges for trade registration and can also collect fees for solid waste management.

(C) General Powers

The Gram Panchayat has various others powers also beyond taxation. They have powers to manage the controls of building operations within the jurisdiction of Gram Panchayat. The gram panchayat has the power to do all acts necessary for the improvement of sanitation. Additionally, Gram Panchayats can oversee water supply services, ensuring access to safe drinking water and addressing issues related to contaminated water sources, to prevent

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growth of water-hyacinth or other weed which may pollute water. In the event of an outbreak of an epidemic, the Gram Panchayat has emergent powers to take necessary actions to protect public health. Gram Panchayat have power of recovery of cost for work carried out by Gram Panchayat on failure of any person. A Gram Panchayat may borrow money from the State Government or from banks or other financial institutions for furtherance of its objective on the basis of such specific schemes as may be drawn up by the Gram Panchayat for the purpose.

Comments

1. The act specifies the rate to be charged on the annual value of the land and buildings in the jurisdiction of the Gram Panchayat. The rate mentioned requires revision as per the current economic conditions.
2. The Gram Panchayat is authorized to levy water rate; however, the act does not specify the rate which is to be charged. One way to levy this rate is on the basis of consumption per household.
3. The Karnataka Gram Swaraj and Panchayat Raj Act, 1993 specifies tax on vacant lands based on Capital Value of the property. It mentions three categories of measurement of vacant land i.e.
 - (i) Not more than 1000 square meter,
 - (ii) More than 1000 sq. mtr. But not more than 4000 sq. mtr.
 - (iii) Vacant land measuring above 4000 sq. mtrs.

In addition to be above mentioned taxes and user charges imposed by the Gram Panchayat, a similar tax on vacant land may be charged by the Gram Panchayat in West Bengal.

4. As mentioned in The Karnataka Gram Swaraj and Panchayat Raj Act, 1993, GPs can levy fee on Road cutting charges for laying optical fibre cables. Similarly West Bengal may charge for the same.
5. In addition to the vehicle registration fees, the Gram Panchayat in West Bengal may also levy a vehicle parking fees where in, the different amounts are specified for each type of vehicle.
6. To further increase the Own Source Revenue at the Gram Panchayat level, a tax on mobile tower, wind mill or any solar park may be levied.

State Finance Commission

The Fifth State Finance Commission (herein after 5th SFC) was constituted by the Governor of West Bengal in conformity with the provisions as contained in the Article 243-I and 243-Y of the Constitution of India. The 5th SFC, West Bengal constituted in end May, 2022, has started working from 1st June, 2022.

- The distribution between the state and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided among all three tiers.
- The allocation of state finances is distributed as follows: 20% to the Zila Panchayat, 20% to the Panchayat Samiti and 60% to the Gram Panchayat.

The 5th SFC devolve in two categories.

- Basic Untied Grants - 60% of the total allocation which can be used for Water and Sanitation
- Basic Tied Grants - 40% of the allocation which can be used for other development works.

Bihar PRI Act, 2006

In the three-tier Panchayati Raj system as outlined by the *Bihar Panchayat Raj Act, 2006*, each level of Panchayat has distinct taxation powers:

1. Gram Panchayat (Village Level)

Annual Taxes:

- Tax on occupants of holdings within its jurisdiction.
- Profession, trade, calling, and employment tax, based on annual income from such activities.

Fees and Rates:

- Vehicle registration fees for those not covered by other registration laws.
- Sanitary arrangement fees at places like haats, melas, and pilgrimages.
- Water supply rate for drinking and irrigation, if provided by the Panchayat.
- Lighting fee for Public Street and area lighting.
- Conservancy rate for cleaning private latrines and cesspools

2. Panchayat Samiti (Block Level)

Fees and Rates:

- Tolls for ferries established under its management.
- Registration fees for vehicles not registered under other laws.
- Sanitary arrangement fees at pilgrimage sites and public gatherings.
- Licensing fees for operating haats and markets.
- Water and lighting rates if services are provided by the Samiti

3. Zila Parishad (District Level)

Fees and Rates:

- Tolls for ferries under its control.
- Registration fees for boats and vehicles.
- Sanitary arrangement fees for large events within the district.
- Rates for water, lighting, and other services provided by the Zila Parishad.

These taxation powers enable each Panchayat level to generate revenue and support local infrastructure, public services, and community welfare programs.

Haryana PRI Act, 1994**Gram Panchayat**

The taxes and fees imposed by a Gram Panchayat as per the Haryana Panchayati Raj Act, 1994, include:

Taxes:**1. House Tax:**

- Imposed on the occupier or owner of houses in the village.
- If a house remains vacant for more than a year, the tax is imposed on the owner.

2. Tax on Vacant Land and Buildings:

- Tax levied on vacant land and buildings within the Panchayat jurisdiction.

3. Property Transfer Duty:

- Surcharge on the duty imposed by the Indian Stamp Act on instruments such as sale, gift, and mortgage with possession of immovable property.

Note- a Gram Panchayat, with prior approval from the Director, can impose a special tax on adult male residents of the village for building public facilities that benefit everyone. However, anyone can be exempted from paying the tax if they contribute voluntary labor or arrange for someone else to work on their behalf. In emergencies, manual labour may be required without payment, and those who refuse without a valid reason can be fined up to fifty rupees by the Gram Panchayat.

Fees:**1. Teh-bazari:**

- Fees collected from shopkeepers in fairs organized by the Gram Panchayat.

2. Animal Registration Fees:

- Fees for the registration of animals within the village.

3. Service Fees:

- Fees for services related to cleaning of streets and lighting of streets and sanitation

4. Water Rate:

- Tax levied for water supplied by the Gram Panchayat for purposes such as drinking and irrigation.

Other than taxes and user fees, the sources of revenue for a Gram Panchayat include:

1. Government Grants and Allocations:

- Funds provided by the Government for development projects, welfare schemes, and other public initiatives.

2. Fines and Penalties:

- Revenue from penalties imposed for violations of local regulations and laws, contributing to the Panchayat's funds.

3. Donations and Voluntary Contributions:

- Contributions from individuals, institutions, or organizations for community development and welfare purposes.

4. Income from Village Assets:

- Revenue generated from the sale, lease, or rent of Gram Panchayat properties such as community halls, village ponds, and other assets.

5. Income from Public Resources:

- Proceeds from the use of public resources, such as income from fisheries, fairs, and common lands managed by the Panchayat.

Panchayat Samiti

The taxes and fees imposed by a Panchayat Samiti as per the Haryana Panchayati Raj Act, 1994, include:

- The use or benefits derived from public hospitals, dispensaries, schools, rest houses, markets, and other public institutions.
- The supply, storage, and preservation of water for drinking, bathing, and agricultural purposes.
- Preservation and reclamation of soil, drainage, and reclamation of swamps.
- Fees at fairs, agricultural shows, and industrial exhibitions held under its authority

Other than taxes and user fees, the sources of revenue for a Panchayat Samiti include:

1. **Government Allocations:** Money allocated by the government, or income from specific resources that the government allows the Panchayat Samiti to manage.
2. **Rental Income:** Any rent or profit earned from properties that are owned or managed by the Panchayat Samiti.
3. **Contributions and Donations:** Funds that are provided by the Central or State Government, Local Authorities, Gram Panchayats, or private individuals.
4. **Agency Payments:** Payments from the government to cover costs for specific functions that the Panchayat Samiti performs on behalf of the government.
5. **Grants for Development Programs:** Financial assistance provided specifically for Community and Rural Development Programs.
6. **Other Income:** Any other income that the government may direct to the Panchayat Samiti.

Zila Parishad

The taxes and fees imposed by a Zila Parishad as per the Haryana Panchayati Raj Act, 1994, include:

- The use or benefits derived from public hospitals, dispensaries, schools, rest houses, markets, and other public institutions.
- The supply, storage, and preservation of water for drinking, bathing, and agricultural purposes.
- Preservation and reclamation of soil, drainage, and reclamation of swamps.
- Fees at fairs, agricultural shows, and industrial exhibitions held under its authority

The Zila Parishad Fund, apart from taxes and fees, also comes from:

1. **Taxes, Cess, Toll, or Fees:** Proceeds from any tax, cess, toll, or fee imposed under the Act.
2. **Sale Proceeds:** Sale proceeds of items like dust, dirt, dung, refuse, or animal carcasses.
3. **Government Grants:** Between 5% to 10% of the funds allotted to a district as grants-in-aid by the Government.
4. **Loans:** Sums received as loans from the State Government or other sources.
5. **Gifts and Contributions:** Sums received as gifts or contributions to the Zila Parishad.
6. **Property Income:** Income from properties vested in the Zila Parishad.
7. **Rent and Penalties:** Sums realized as rent or penalties, excluding fines in criminal cases.

Jharkhand PRI Act, 2001**Gram Panchayat**

The Gram Panchayat has the authority to impose various taxes and fees as mentioned below:

1. **Taxes Imposed by Gram Panchayat:**

- **Tax on Occupant of Holding:** Gram Panchayat can impose a yearly tax on occupants of land holdings.
- **Profession Tax, Trade, and Employment Tax:** A tax can be imposed on professions, trades, callings, and employments based on the total annual income accrued from such activities within the local limits of the Gram Panchayat's jurisdiction.

2. **Fees and Rates:**

- **Vehicle Registration Fees:** Fees on registration of vehicles that are not registered under any other prevailing law.
- **Sanitation Arrangement Fees:** Fees for sanitary arrangements at places like pilgrimage sites, haats, and melas.
- **Water Tax:** A tax on the supply of water for drinking, irrigation, or other purposes.
- **Lighting Fees:** Fees for lighting arrangements in public streets and places.
- **Conservancy Tax:** Fees related to cleaning services, such as private latrines and cesspits.

Panchayat Samiti

The Panchayat Samiti in Jharkhand can levy various taxes and fees as per the rules set by the government.

1. **Toll Collection:** The Panchayat Samiti may collect tolls from ferries under its management.
2. **Vehicle Registration Fees:** Fees can be collected for the registration of vehicles not already registered under other laws.
3. **Sanitation Fees:** Fees can be collected for providing sanitation at places like pilgrimages, haats (local markets), and melas (festivals).
4. **Haats and Bazaars Licenses:** Fees can be collected for issuing licenses to operate haats and bazaars.
5. **Water Tax:** If the Panchayat Samiti manages water supply for drinking or irrigation, it can impose a tax for this service.
6. **Lighting Fees:** Fees can be collected for providing lighting on public streets within its jurisdiction.
7. **Other Taxes:** The Panchayat Samiti may also impose other taxes as specified by the state government.

Zila Parishad

The Zila Parishad in Jharkhand has the authority to impose various taxes and fees, as follows:

1. **Ferry Toll:** May impose toll at any ferry established or managed by the Zila Parishad.
2. **Boat or Conveyance Registration Fees:** Fees related to the registration of boats or other means of conveyance.
3. **Sanitary Arrangement Fees:** For providing sanitary arrangements at places of pilgrimage and fairs within its jurisdiction.
4. **License Fees for Fairs and Markets:** Imposed on licenses for organizing fairs and markets.
5. **Lighting Fees:** Fees for public lighting services provided by the Zila Parishad.
6. **Water Tax:** Tax for the provision of water supply for drinking, irrigation, or other purposes.

Note- A Gram Panchayat, with prior approval from the Director, can impose a special tax on adult male residents of the village for building public facilities that benefit everyone. However, anyone can be exempted from paying the tax if they contribute voluntary labor or arrange for someone else to work on their behalf.

In emergencies, manual labour may be required without payment, and those who refuse without a valid reason can be fined up to fifty rupees by the Gram Panchayat.

Fees:

- 1. Teh-bazari:**
 - Fees collected from shopkeepers in fairs organized by the Gram Panchayat.
- 2. Animal Registration Fees:**
 - Fees for the registration of animals within the village.
- 3. Service Fees:**
 - Fees for services related to cleaning of streets and lighting of streets and sanitation
- 4. Water Rate:**
 - Tax levied for water supplied by the Gram Panchayat for purposes such as drinking and irrigation.

Other than taxes and user fees, the sources of revenue for a Gram Panchayat include:

- 1. Government Grants and Allocations:**
 - Funds provided by the Government for development projects, welfare schemes, and other public initiatives.
- 2. Fines and Penalties:**
 - Revenue from penalties imposed for violations of local regulations and laws, contributing to the Panchayat's funds.
- 3. Donations and Voluntary Contributions:**
 - Contributions from individuals, institutions, or organizations for community development and welfare purposes.
- 4. Income from Village Assets:**
 - Revenue generated from the sale, lease, or rent of Gram Panchayat properties such as community halls, village ponds, and other assets.
- 5. Income from Public Resources:**
 - Proceeds from the use of public resources, such as income from fisheries, fairs, and common lands managed by the Panchayat.

The Kerala Panchayat Raj Act, 1994

District, Block and Village Panchayat

As per the Kerala Panchayat Raj Act, 1994 a Panchayat is empowered to levy the following taxes:

Power of Panchayat to collect fixed fees:

Fees from institutions: A Panchayat has the authority to collect fees from the beneficiaries of the institutions which are run or financed wholly or partially by it. The rates are fixed subject to the rules made by the Government for the purpose.

Service Charge (toilet facilities, parking facilities, other amenities): Further, the Panchayat can collect service charges from the beneficiaries for using the toilet facilities, parking facilities or any other service provided by it. The rates for the same are fixed by the Panchayat.

Village Panchayat

As per the Kerala Panchayat Raj Act, 1994 a Village Panchayat is empowered to levy the following taxes:

1. Every village panchayat may levy in its area a property tax, a profession tax, an advertisement tax and an entertainment tax.

- **Property Tax:** Every village panchayat is authorised to levy a property tax on all buildings and land which are situated within the panchayat area and not exempted under this Act. The rate of such tax is determined by the village panchayat and imposed as a percentage of the net annual value (determined on the basis of the plinth area and considering the site of the building, its use, type of construction and other determined factors).
- **Surcharge on property tax:** A Village Panchayat has the authority to impose a surcharge not exceeding five percent of the property tax either on the whole panchayat or any specific part of it. This surcharge can be charged for a specific period of time to cover any unexpected expenses incurred by the village panchayat regarding any plan, project or work.
- **Property tax to the building constructed unlawfully:** Where any person has unlawfully constructed or re-constructed any building, such building shall be liable to property tax from the date of completion or occupation whichever is earlier, till the date of demolition of that building.
- **Profession tax:** Subject to the prescribed rules, profession tax can be levied every half year in every village panchayat area.
- **Tax on advertisement:** This is imposed for exhibiting, fixing or retaining on any land, building, wall boarding or structure any advertisement in the area (public or private) of the village panchayat.

2. **Service tax:** The tax is imposed at the rate fixed by the village panchayat, subject to the minimum rate prescribed for sanitation, water supply, scavenging, street lighting and drainage wherever such services are provided by the Village Panchayat.

3. **Duty on transfer of property:** A duty is levied in every village panchayat area on transfers of property in accordance with the provisions of section 206.

4. **Land Conversion Cess:** This is imposed on the land owner when the paddy fields, marshy lands, pond or wet land is converted into garden land or a building has been constructed on the land.

5. **Show tax:** A show tax is charged on all shows within the village panchayat area at the rates prescribed by the Government.

6. **Penalty for non-payment of tax:** Action is taken against any employer or officer or head of office who has failed to provide the details or remit the tax due within the stipulated time.

7. **Fees in public markets:** The village panchayat has the right to lease out any portion of the public market by auction or levy any of the following fees at such rates which do not exceed the maximum rate prescribed:

- (a) Fees for the use of or for the right to expose, goods for sale in such market;
- (b) Fees for the use of shops, stalls, pens or stands in such market;
- (c) Fees on vehicles bringing any goods for sale in such market or on goods.

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(d) Fees on animals brought for sale into or sold in such market and

(e) License fees on brokers, commission agents, weighmen and measurer practising their calling in such market.

- 8. Licensing of private markets:** The village panchayat grants license to open a new private market or continue an existing one. Such license has to be renewed annually.
- 9. Rent or fee for usage of Public Slaughter house:** A Village Panchayat can provide places for use as public slaughter houses and charge such rents and fees for their usage ensuring that the rate does not exceed the prescribed maximum rate.
- 10. Licence for slaughter houses:** Any place in the village panchayat which is used as a slaughter house or when a new slaughter house is to be opened will require a license from the village panchayat. The application should be submitted in the first month of every year, or one month before opening a new slaughterhouse.
- 11. Slaughter of animals for sale as food and power of Inspection:** No person is allowed to slaughter animals (like cattle, horses, sheep, goats, or pigs) for sale as food, or to skin or cut up any carcass, within the Village Panchayat area, unless it's done in a licensed slaughterhouse.
- 12. Collection of fees by the village panchayat:** The village panchayat is authorized to annual fees from the private hospitals for any service rendered by it at rates as are fixed by them, subject to the rules made by the Government, but the fees so collected shall be at different rates for private hospitals of different standards.
- 13. Surcharge on tax by direction from the Government:** The village panchayat can be directed by the Government to impose on the whole panchayat area a surcharge not greater than five percent of the tax leviable under this Act in order to cover any expense which has to be incurred by the district and block panchayat with regard to any plan, project or work.

Punjab Panchayati Raj Act, 1994

Gram Panchayat

According to the Punjab Panchayati Raj Act, 1994, Panchayats have the authority to levy various taxes, rates, and fees, including:

1. **Tax on Lands and Buildings:** Gram Panchayats are empowered to impose a tax on lands and buildings within their jurisdiction.
2. **Tax on Professions, Trades, Callings, and Employments:** This tax applies to all professions and trades, except agriculture, based on the annual income accrued from these activities within the local limits of the Panchayat.
3. **Additional Stamp Duty for Entertainment:** The Panchayat can levy an additional stamp duty on admission fees for entertainment events within its jurisdiction.
4. **Duty on Property Transfers:** The State Government can impose a surcharge on the stamp duty for property transfers (sales, gifts, mortgages with possession), where the revenue is then passed to the Gram Panchayat.
5. **Fees and Rates:** Gram Panchayats can impose the following fees:
 - a. **Vehicle Registration Fees:** For registering vehicles within the area.
 - b. **Sanitary Arrangement Fee:** For providing sanitary facilities at places of worship, pilgrimage sites, fairs, and melas.
 - c. **Water Rate:** When the Panchayat supplies water for drinking or irrigation purposes.
 - d. **Lighting Rate:** For lighting streets and public spaces.
 - e. **Conservancy Rate:** For clearing private latrines, urinals, and cesspools.

Panchayat Samiti

The Punjab Panchayati Raj Act specifies that Panchayat Samitis can levy the following fees and rates

1. **Tolls on Roads and Bridges:** Panchayat Samitis can impose tolls on vehicles, animals, or individuals at toll points established by them, excluding kutchra (unpaved) roads.
2. **Ferry Toll:** Toll charges can be applied to ferries managed by the Panchayat Samiti.

Fees and Rates

- i. **Vehicle Registration Fees:** Fees for the registration of vehicles, excluding those registered under the Motor Vehicle Act.
- ii. **Sanitary Arrangement Fees:** Imposed at designated places like places of worship, pilgrimage sites, fairs, and melas within the Panchayat's jurisdiction. These fees cover the costs of maintaining sanitation at these locations.
- iii. **Market License Fees:** Fees for obtaining a license to operate a market within the Panchayat area.
- iv. A fee for any other licence
- v. **Water Rate:** A fee for water supplied for various uses, such as drinking and irrigation, provided by the Panchayat within its jurisdiction.
- vi. **Lighting Rate:** Fees collected for the provision of street lighting and lighting in public areas.

Zila Parishad

1. **Authority to Levy Unique Taxes:** Zila Parishads are permitted by the State Government to levy taxes, duties, fees, tolls, and cesses that are not already imposed by any Gram Panchayat or Panchayat Samiti. This ensures no overlap in tax imposition within local governance structures.
2. **Scales and Conditions for Tolls, Fees, or Rates:** The scales of tolls, fees, and rates are set by the Zila Parishad through by-laws, which also define terms for their imposition. These by-laws may allow for exemptions in certain cases, giving flexibility in implementation.
3. **Adherence to Panchayat Rules:** When imposing any tax, duty, fee, toll, or cess, Zila Parishads must follow the same procedural rules that govern Gram Panchayats and Panchayat Samitis under the Act.

Rajasthan PRI Act, 1994

Gram Panchayat

Power of a Gram Panchayat to impose taxes and fees

Taxes:

1. Tax on buildings owned by persons.
2. Octroi on animals or goods brought within the Panchayat Circle for consumption or use.
3. Vehicle tax (except for those used for the purpose of cultivation).
4. Pilgrim tax.
5. Tax for arranging the supply of drinking water within the Panchayat Circle.
6. Tax on commercial crops (such as chillies, cotton, mustard, sugarcane, zeera, and groundnut).
7. Any other tax sanctioned by the State Legislature that the Panchayat is authorized to impose by the government

Note- Special Tax- A Panchayat has the authority to impose a special tax on adult male members of its area to fund the construction of public works that benefit the community. Members can be exempted from paying this tax if they perform voluntary labour or arrange for someone else to do the work on their behalf.

Fees

1. The Panchayat can charge fees for any license or permission granted, such as for temporary structures or the use of public land.
2. Fees may be imposed for services rendered or duties performed by the Panchayat.
3. The Panchayat may lease the collection of fees through public auction.

Panchayat Samiti

Powers of the Panchayat Samiti to impose taxes-

1. A tax on the rent payable for the use or occupation of agricultural land, at the rate of fifty paise per rupee of such rent, payable by those in cultivator possession.
2. A tax on trades, callings, professions, and industries as prescribed.
3. A primary education cess.
4. A tax in respect of fairs held within the limits of its jurisdiction

Zila Parishad

Power of a Zila Parishad to impose taxes and fees-

1. **Licence Fee:** Levy a fee for issuing licenses for fairs or melas.
2. **Water Rate:** Charge a water rate for managing the supply of water for drinking, irrigation, or other purposes within its jurisdiction.
3. **Surcharge on Stamp Duty:** Impose a surcharge of up to five percent on the stamp duty on the sale of property in rural areas.
4. **Surcharge on Market Fees:** Impose a surcharge of up to half a percent on market fees as referred to in Section 17 of the Rajasthan Agriculture Product Market Act, 1961

Tamil Nadu PRI Act, 1994**State Government*****“Land Revenue Assignment”- Section 170***

The **Land Revenue Assignment** states that the Government will allocate to each **Panchayat Union Council** an amount equivalent to **one rupee per individual** in the population of the respective **Panchayat Development Block**. This amount will come from the total **land revenue** (including water cess) collected in the state during that year, and it will be referred to as the **Land Revenue Assignment** for that block.

Apportionment of Entertainment Tax- Section 175-A

Ninety percent of the entertainment tax proceeds collected under Sections 4, 4-F, and 4-H of the Tamil Nadu Entertainments Act, 1939, shall be distributed among **Village Panchayats, Panchayat Union Councils, and District Panchayats** in proportions set by the Government, with the remaining ten percent credited to the Government.

Village Panchayats***Taxes Levied by Village Panchayats:***

1. **House Tax-** Every **Village Panchayat** must levy a **house-tax** in the Panchayat Village.
2. **Stam Duty-** A **duty** shall also be levied on certain **transfers of property** as per Section 175.
3. **Tax on Agricultural Land-** With the **sanction of the Inspector**, and following prescribed rules and conditions, the Village Panchayat may also levy a **tax on agricultural land** for specific purposes.
4. **Advertisement Tax-** Every advertisement displayed in a Panchayat Village is subject to an advertisement tax, calculated at rates determined by the Village Panchayat as per prescribed rules.
5. **Vehicle Tax-** A **vehicle tax** is levied every half-year on all non-motor vehicles kept or used within a Panchayat Village, at rates set by the Village Panchayat within prescribed minimum and maximum limits, following the applicable rules, including those for exemptions and restrictions.
6. **Profession tax**
7. Taxes and tolls
8. Fees from public markets.
9. **Temporary occupation fees** for village sites, roads, and public places
10. Income derived from Panchayat Village fisheries
11. Income derived from ferries under the management of the Village Panchayat.
12. **Porambokes** income, including income from trees on porambokes in ryotwari tracts
13. Income from leases of Government property obtained by the Village Panchayat.
14. Fines and penalties.

Panchayat Union Council**1. "Local Cess" in a Panchayat Development Block- Section 167**

A local cess is levied at a rate of two rupees for every rupee of land revenue payable to the government. Land revenue' refers to public revenue payable on land, including water cess for irrigation, royalty, and lease payments for land held directly from the government.

2. “Local Cess Surcharge” that can be levied by a Panchayat Union Council- Section 168

Every Panchayat Union Council has the power to levy a Local Cess Surcharge on individuals liable to pay land revenue for land within the Panchayat Union. This surcharge is an **addition** to the Local Cess already levied under Section 167. The rate at which this surcharge can be levied must be between **seven rupees and ten rupees** for every rupee of land revenue payable. It cannot be lower than seven rupees or higher than ten rupees per rupee of land revenue.

3. “Surcharge on the Duty on transfers of property”- Section 169**4. License Fees-** Licenses issued and permissions given by the Panchayat Union Councils.**5. Fees from public markets** classified as Panchayat Union markets after deducting contributions paid to Village Panchayats

APPENDIX 1

6. **Temporary Fees** for temporary occupation of roads or road margins
7. **Receipts from dispensaries** maintained by the Panchayat Union Council.
8. **Sale proceeds** of tools, plants, stores, materials, trees, and avenue produce related to Panchayat Union roads
9. Income derived from Panchayat Village fisheries
10. Income derived from ferries under the management of the Panchayat Union Council
11. **Income from sales** of building, lands and other properties belonging to the Panchayat Union Council.
12. **Fines and penalties** levied under this Act by or on behalf of the Panchayat Union Council

District Panchayat

1. **Rents** from lands or property owned by the District Panchayat
2. **Proceeds** from the **sale of land, securities, or other properties** owned by the District Panchayat.
3. **Fees and penalties** paid or levied by or on behalf of the District Panchayat under this Act.

Telangana PRI Act 2018

Gram Panchayat

A Gram Panchayat shall levy in the village

1. **House Tax:** Levied based on the annual rental or capital value of a house, subject to specified rates.
2. **Tax on Village Produce:** Known as "Kolagaram" or "Katarusum," this tax is imposed on agricultural produce sold within the village.

Gram Panchayat may also levy in the village-

- a tax on agricultural land for a specific purpose
- fees for use of porambores or communal land under the control of the Gram Panchayat
- fees for the occupation of building including chavadies and sarais under the control of the Gram Panchayat
- special taxes;
- user charges;
- Encroachment fee (land rent).

Noie- Special Tax- A Gram Panchayat shall levy a special tax on houses at prescribed rates to cover expenses associated with the construction, maintenance, repair, extension, and improvement of water and drainage works, the lighting of public streets and public places, and other similar works. This tax enables the Panchayat to sustain and enhance essential services and infrastructure within its jurisdiction.

Mandal Praja Parishad

There is no such tax that the Mandal Praja Parishad can collect; their only sources of income are the funds that come from the state government, central government, revenue department, and proceeds of taxes.

The sources of income for a Mandal Praja Parishad include:

1. **Funds for Transferred Institutions and Schemes:** Allocated by the Government or Heads of Departments to the Mandal Praja Parishad.
2. **Development Program Funds:** From Central or State Government, or other development bodies, specifically designated for Mandal Praja Parishad projects.
3. **Aid from Central, State, and National Bodies:** To promote industries like cottage and village industries, khadi, silk, coir, and handicrafts.
4. **Donations and Contributions:** Received from Gram Panchayats or the public in various forms.
5. **Income Allocated by the Zilla Praja Parishad:** Portions of Zilla Praja Parishad income as allocated by the Government.
6. **Shares of Land Revenue, State Taxes, or Fees:** As prescribed by law.
7. **Proceeds from Levied Taxes, Surcharge, or Fees:** Authorized under this Act or any other applicable law.
8. **Contributions Levied from Gram Panchayats:** Subject to the Mandal Praja Parishad's authority.
9. **Income from Remunerative Enterprises:** Any additional income generated from profitable ventures.

Zilla Praja Parishad

There is no such tax that the Zila Praja Parishad can collect; their only sources of income are the funds that come from the state government, central government, revenue department, and proceeds of taxes.

The sources of income for a Zilla Praja Parishad include:

1. **Funds from Central or State Government** specifically allotted to the Zilla Praja Parishad.

APPENDIX 1

2. **Grants from National Bodies and Institutions** to support the development of cottage industries, village industries, small-scale industries, and similar initiatives.
3. **Shares of Land or Local Cess and State Taxes or Fees** as prescribed by law.
4. **Proceeds from Taxes or Fees** that the Zilla Praja Parishad is authorized to levy under applicable laws.
5. **Income from Endowments or Trusts** managed by the Zilla Praja Parishad.
6. **Donations and Contributions** from Mandal Praja Parishads or the public in various forms.
7. **Contributions from Mandal Praja Parishads**, subject to prior government approval.
8. **Income from Remunerative Enterprises** and similar ventures.

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Uttarakhand Panchayati Raj Act, 2016

Gram Panchayat

The Uttarakhand Panchayati Raj Act, 2016 permits the Gram Panchayat to impose various taxes and fees.

1. **Land Tax:**
 - In areas where Zamindari rights have been abolished, a tax between 25 and 50 paise per rupee on the land revenue is payable by the person cultivating the land, not necessarily the landowner
 - In other areas, a similar tax rate applies, payable by the tenant or cultivator.
2. **Professional and Trade Tax:** Imposed on various professions and trades, excluding agriculture and horticulture, within the Gram Panchayat's jurisdiction.
3. **Property Transfer Fee:** Levied on property transactions under the Gram Panchayat's jurisdiction.
4. **Sales and Purchase Fee:** Includes fees on all sales and purchases within the Panchayat area, notably cattle transactions.
5. **Vehicle and Service Fees:**
 - Fees on vehicles operating solely within the Gram Panchayat's jurisdiction.
 - Sanitary fees if the Gram Panchayat provides sanitation services.
 - Drinking water and irrigation fees, where applicable.
 - Fees on Haat (weekly markets) and fairs.
6. **Venue and Entertainment Taxes:** Taxes and fees may be applied to venues like wedding points, mandaps, resorts, and other entertainment places, as outlined by state regulations.
7. **Cess on Liquor Sales:** A cess on sales in government liquor shops within the Panchayat's area, set by the State Government.
8. **Building Permits and Modification Fees:** Charges for issuing permits for new constructions and modifications within the Panchayat jurisdiction.
9. **Building Tax:** An annual building tax based on the area, adjustable by the State Government.
10. **Mining Royalties:** A share of royalties from local sand, gravel, and mining activities, as regulated by the State Government.
11. **Market License:** Rights to issue licenses for establishing markets (Haat) within the Panchayat area.
12. **Slaughterhouse License:** Requires a no-objection certificate and fee from the Panchayat before establishing slaughterhouses.
13. **Surcharge on Stamp Duty:** The State Government may allow a surcharge on stamp duty in consultation with the law department.
14. **Advertisement and Hoarding Tax:** Authority to impose taxes on advertisements and holdings within the Panchayat's jurisdiction, defined by the State Government.
15. **Fines and Penalties:** Powers to impose fines for property misappropriation and encroachment within the Panchayat area.
16. **Solid Waste Management Fees:** Fees related to the collection, transport, and disposal of household waste, dead animals, ashes, and other debris within the Panchayat area.
17. **Private Sanitation Tax:** A fee for cleaning private toilets and drains, payable by the property owner or occupant.
18. **Street Lighting and Sanitation Tax:** Charges for maintaining and lighting streets and for sanitation services within the Panchayat's area.

Kshettra Panchayat

The Uttarakhand Panchayati Raj Act, 2016 permits the Kshettra Panchayat to impose various taxes.

1. **Water Tax:** Kshettra Panchayats can impose a water tax if they construct or maintain schemes for providing water, whether for drinking, irrigation, or other purposes within their jurisdiction. This tax supports the maintenance and operation of water facilities.

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2. **Electricity Tax:** If a Kshettra Panchayat provides and maintains lighting for public streets or other public spaces, it can levy an electricity tax. This tax funds the installation, maintenance, and operation of public lighting infrastructure.

Zilla Panchayat

The Uttarakhand Panchayati Raj Act, 2016 permits the Zilla Panchayat to impose various taxes and fees.

1. **General Fees:** Includes general and specific fees as per the Act, covering a range of services.
2. **Vehicle Registration Fee:** Fees collected for vehicle registration within Zila Panchayat jurisdiction.
3. **Assessment Fees:** Levies on various assessment processes like property or business assessments.
4. **State-Authorized Taxes:** Zila Panchayats may impose taxes authorized by the State Government, as per the powers given under Article 277 of the Constitution.
5. **Constitutional Compliance:** All tax levies must follow Article 285, along with this Act's provisions, rules, regulations, and bye-laws.

APPENDIX-2

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
1	Agriculture, including agricultural extension.					
2	Land improvement, implementation of land reforms, land consolidation and soil conservation.	Sanction of works and allocation of budget	✓			F
		Execution and supervision of works and payment of amounts as sanctioned by the Zilla Parishad		✓		F
		Selection of watershed			✓	
3	Minor irrigation, water management and watershed development	Identify select and approve watershed projects	✓			
		Promote watershed development approach in all areas for better management of natural resources and environment development	✓			
		Supervise, monitor and review of the progress and quality of works	✓			
		Prepare watershed projects at Micro Basin level/in inter-Gram Panchayat watersheds		✓		
		From technical team to assist Gram Panchayat in the implementation of watershed projects.		✓		F
		Integrate various beneficiary oriented and area development oriented schemes to harmonies with watershed projects		✓		
		Monitor supervise and report progress of watershed projects		✓		
		Co-ordinate between various agencies and departments implementing watershed projects		✓		
		Provide capacity building inputs to watersheds through Mandal Velugu Training Center (MVTC), Cluster Livelihood Resource Center (CLRC)		✓		F
		Participate in planning and implementation of watershed projects			✓	F
		Approve land/water use plan for watershed development through Gram Sabhas			✓	

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Assist in constituting User Groups and Self Help Groups/Village Organizations for their direct participation in the execution of the project			✓	
		Maintain community assets created under watershed project			✓	F
		Supervise and monitor quality of works			✓	
		Select beneficiaries and provide assistance to them for executing individual works under watershed			✓	
4	Animal husbandry, dairying and poultry	Veterinary Services				F
		Assist in Organizing Animal health campus at the village level	✓			
		Intimating to the department regarding outbreak of diseases	✓			
		Overseeing the functioning of para-vets and identifying the new para-vets wherever necessary	✓			
		Organise Animal health campus in consultation with GPs		✓		F
		Overseeing and Monitoring the functioning of veterinary Institution/RLUs/A.I.Centres		✓		
		Establish and review the functioning of Vet. Hospitals, Dispensaries, R.L.U.S & A.I Centre			✓	F
		Fodder Development				
		Assess the fodder requirement and submit to MPP	✓			
		Identification of beneficiaries for fodder raising	✓			
		Distribution of fodder seed, fodder slips, etc., to the beneficiaries/farmers	✓			F
		Consolidate and integrate the fodder development plans and submit to ZPP		✓		
		Consolidation of list of beneficiaries and forwarding it to Zilla Parishad for providing necessary inputs/budget		✓		

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Consolidation of list of beneficiaries and forwarding it to Zilla Parishad for providing necessary inputs/budget		✓		
		Arranging fodder seed, fodder slips and fodder tree saplings for Gram Panchayat		✓		
		Planning and approval of plans and allocation of Budget			✓	
		Review and monitoring the implementation of fodder development plans			✓	
		Procurement of fodder seed, fodder slips, fodder tree saplings and channelising them through Mandal Parishads to Gram Panchayats			✓	F
		Livestock Insurance				
		Identification of beneficiaries for Livestock Insurance, facilitating the premium collection	✓			
		Consolidation of list of beneficiaries for issue of policies and forwarding it to Zilla Parishad for providing necessary budget	✓			
		Planning, allocation of budget, monitoring and coordination the policy issue and claim settlements	✓			
		Relief works under natural calamities				
		Identification of beneficiaries/farmers for relief under natural calamities and organizing cattle campus	✓			
		Planning and monitoring of cattle campus/fodder supply during natural calamities and coordinating other livestock related relief measures		✓		
		Planning allocation of budget and monitoring of relief works			✓	
		Construction and maintenance of buildings				

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Identification of site for construction of buildings and supervision of construction and maintenance of buildings	✓			
		Construction and Maintenance of buildings in villages where there are institutions		✓		
		Planning and allocation of budget and supervision			✓	
		Regulation of Private Livestock farms				
		Issue of permission to Private Livestock Farms	✓			
		Inspection of all private Livestock and poultry farms for control of emerging diseases and diseases of zoonotic importance		✓		
		Inspection of all private Livestock and poultry farms for control of emerging diseases and diseases of zoonotic importance			✓	
		Slaughter houses				
		Establishment of slaughter houses and meat inspection	✓			
		Arranging required technical support for establishment of slaughter houses and meat inspection		✓		
		Provision of budget			✓	
		Credit facilitation				
		Identification of beneficiaries for credit facility	✓			
		Arranging technical Guidance for credit linked livestock based programmes at Mandal level		✓		
		Technical monitoring of livestock related programmes at district level			✓	
		Capacity building of farmers				
		Identification of arrangement and arranging awareness camps at village level	✓			

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
5	Fisheries	Arranging required subject matter specialists/inputs for awareness campus		✓		
		Provision of budget organising the training at district level			✓	
		Development of inland and marine fisheries				
		Formulation of projects for fisheries development	✓			
		Arranging training of fishermen in modern management techniques for fish production	✓			
		Procurement and supply of fishing equipment for distribution among selected fishermen's cooperatives and beneficiaries	✓			F
		Monitoring and supervision of plan schemes implementation	✓			
		Selection of beneficiaries for fishermen training	✓			
		Suggestion for organization of Fishermen' cooperatives		✓		
		Distribution of boats, nets and other equipment and give assistance to cooperatives and beneficiaries		✓		F
		Monitoring and supervision and reporting progress		✓		
		Development of village pond for fishery			✓	
		Identification of beneficiaries for assistance under various programmes			✓	
		Assisting Mandal Parishads in the distribution of boats, nets and other equipment			✓	
		Execution of fish pond and tank improvement			✓	F
		Giving lease of village tanks/ponds (Gram Panchayat tanks only) for fishing rights.			✓	
		Welfare schemes for fishermen				

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Approval of the list of the beneficiaries	✓			
		Processing of application for claims under Group accident Insurance Scheme	✓			
		Registration of fishermen	✓			
		Forwarding the list of the beneficiaries to Zilla Parishad for sanction		✓		
		Encouraging fishermen to take up insurance schemes and distribute Insurance claims		✓		
		Distribution of benefits to the persons identified and assistance sanctioned		✓		
		Identification of beneficiaries in the Gram Sabhas for all Government sponsored/Mandal Parishad and Zilla Parishad schemes			✓	
		Encouraging fishermen to take up insurance schemes			✓	
		Identification and organization of Self Help Groups for fishermen/fisherwomen			✓	
6	Social forestry and farm forestry					
7	Minor forest produce					
8	Small scale industries, including food processing industries					
9	Khadi, village and cottage industries					
10	Rural housing					
11	Drinking water	Development of water supply system				
		Participation in planning of CPWS Scheme	✓			
		Maintenance of CPWS Schemes / Multi Village Schemes (MVS)	✓			F
		Review the water testing reports and monitor the quality of drinking water	✓			

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Arrange training programmes, seminars and IEC activities on health, hygiene and safe drinking water	✓			
		Review the activities of District Water and Sanitation Mission.	✓			
		Participation in planning of water supply schemes covering more than one Gram Panchayat		✓		
		Review and monitor the maintenance of Hand pumps, PWS Schemes and distribution of grant as per planning		✓		
		Providing and entrustment of transportation and hiring of wells for drinking water		✓		F
		Review the water testing reports and monitor the quality of drinking water		✓		
		Identify schemes and locations, through the involvement of Gram Sabha & Gram Panchayat			✓	
		Operation and Maintenance of single village schemes			✓	F
		Regular chlorination of open wells and treat water and cleaning of OHSR			✓	
		Ensure proper distribution of water to all locations of households in its villages			✓	F
		Monitoring and surveillance of quality of water			✓	
		Take up the works relating to lying of pipelines for drinking water supply in the village			✓	F
		Promote household connections			✓	
		Formation of water and sanitation committee and levy and collect the user charges			✓	
12	Fuel and Fodder					
13	Roads, culverts, bridges, ferries, waterways and other means of communication					

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
14	Rural electrification, including distribution of electricity.					
15	Non-conventional energy sources.					
16	Poverty alleviation programme					
17	Education, including primary and secondary schools	Each Gram Panchayat shall have an Education Sub-Committee, with the Gram Sarpanch as the Chairperson, one woman ward member as vice Chairperson, one more woman ward member as member, and two ward members belonging to SC/ST/BC communities as members			✓	
		The Education Sub-Committee shall have the authority to supervise the general functioning of all the schools in that Gram Panchayat, daily attendance of all the staff members, quality of instruction being imparted in the school, physical amenities in the school, and the quality of implementation of Mid-day Meals Scheme in the schools where ever it is under operation			✓	
		Every Saturday or the previous day if Saturday is a holiday, the Education Sub Committee of the Gram Panchayat shall conduct a meeting with all the Head Masters and two to three senior teachers of all the schools in that Gram Panchayat, and discuss the problems of the school including regular attendance of the teachers, enrolment, absenteeism, and dropout of students, any small items of repairs that the schools might need and the Gram Panchayat or the village public might be able to help the school.			✓	

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		The Education sub-committee shall also have the authority to conduct checks in the school to verify the attendance of the staff members, proper running of this school. Programs including the Mid-Day Meals Scheme distribution of text books at the beginning of the academic year in the months of June to August every year, availability of proper furniture, library books, laboratory equipment in case of high schools			✓	
		Where any works are being undertaken to improve the schools, such as repairs and renewals, construction of new buildings, supply of furniture, etc, the subcommittee may inspect and ensure proper quality of the execution of the works, and bring to the notice of high authorities any poor quality works etc.			✓	
		In case of High Schools, before the X Class Public Examinations, the Education Sub-Committee shall take measures, together with the participation of the neighbouring Gram Panchayats from whose villages also children mostly attend that particular high school, to ensure that lighting (where required) snacks, etc. are arranged for the students to enable conduct of special classes by the Teachers in particularly difficult subjects such as Mathematics, English, Science, etc.			✓	

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Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		A Committee shall be constituted at district level with the Chairperson, Z.P as the Chairman of the Committee, District Collector and all other members to conduct transfers of teachers within the district subject to the strict condition that all transfers should be done only as per Government Orders, when permitted by the Government and further that all such transfers shall be done duly following the counselling procedure for transfers as prescribed by the Government.	✓			
		HOD concerned shall prepare the relevant training materials regards the schemes under implementation regarding the devolved functions and will undertake capacity building for PR Institutions in these areas in coordination with AP Academy of Rural Development.				
		Functionaries concerned shall report to the respective PRIs in respect of the above devolved functions.	✓			
18	Technical training and vocational education					
19	Adult and non-formal education.					
20	Libraries.					
21	Cultural activities					
22	Markets and fairs.					
23	Health and sanitation, including hospitals, primary health centers and dispensaries.	Review and monitor the National Health Programme under Rural Health Mission and all other programmes				
		Review the supply of medicines and its utilization	✓	✓	✓	
		Review and monitor the health extension activities in rural areas	✓	✓	✓	

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Review and monitor the steps taken to prevent outbreak of epidemics	✓	✓	✓	
		Review and monitor maintenance, up keep of surroundings and construction of Medical & Health Institutions	✓	✓	✓	F
		Right from Village level to District level the Panchayat Raj Institutions will own the functioning of Primary Health Centres in their Jurisdiction i.e. Gram Panchayat at Village level, Mandal Praja Parishad at Mandal level and Zilla Parishad at District level	✓	✓	✓	
		Panchayat Raj Institutions will take ownership of activities such as safe water, hygiene and sanitation of the villages	✓	✓	✓	F
		Whenever Panchayat Raj Institutions make suggestions for improvement, the Hospital authorities concerned will be responsible to send as Action Taken Report to the Panchayat Raj Institutions concerned. ANMs, Primary Health Centre Doctors and District Medical and Health Officer at Gram Panchayat, Mandal and District level respectively will attend the general body meetings of Panchayat, Mandal and District level respectively will attend the general body meetings of Panchayat Raj Institutions concerned	✓	✓	✓	
		Whenever Primary Health Centre Medical Officer or ANM or District Medical and health officer make suggestions for improvement in hygiene, sanitation and safe water or any matter pertaining to health, the officers of PR Institutions concern will immediately respond and send an action taken report to the Medical Officer or District Medical and Health Officer concerned	✓	✓	✓	

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Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		The Panchayat Raj Institutions shall strive for system improvements and foster better relations between the stakeholders and service departments and take steps to achieve convergence of schemes/activities for filling the gaps in delivery of services efficiently.	✓	✓	✓	
		Planning, entrustment, monitoring and coordination of Rural Sanitation Programmes	✓			
		Approve the action plans on Total Sanitation submitted by the MPS	✓			
		Providing Technical support for implementation of Total Sanitation	✓			
		Organising awareness campaigns on Total Sanitation in the villages		✓		
		Consolidate the action plans of the Gram Panchayats and integrate with Mandal Parishad plans and submit to the ZP		✓		
		Coordination and supervision of implementation of Total Sanitation programme		✓		
		Providing Technical support for implementation of Total Sanitation to GPs		✓		
		Prepare an action plan for Total Sanitation of the Gram Panchayat and submit to MPP			✓	
		Implement the Total Sanitation in the GP			✓	
		Undertake sweeping of Streets, construction and cleaning of drains, disposal of solid-waste, construction of Individual Sanitary Latrines (ISLs), waste water disposals, construction and maintenance of flat forms for DW sources and soakage pits, providing dumping yards, creation of awareness on health and hygiene among villagers			✓	F
24	Family welfare.					

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Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
25	Women and child development	Socio economic development of Women				F
		Mobilize social support by involving Mandal Parishads to curb social evils like dowry, sex determination, female foeticide female infanticide, Child Marriages, dowry harassment ,sexual harassment at work place, Immoral trafficking, casteism, discrimination in educating girl child etc.	✓			F
		Mobilize social support by involving Gram Panchayats to curb social evils like dowry, sex determination, female foeticide, female infanticide, sexual harassment at work place, Child Marriages, dowry harassment, sexual harassment at work place, Immoral trafficking, casteism, Discrimination in education of girl child, etc.		✓		
		Mobilize social support by involving CBOs, village elders and the village community to curb social evils like casteism and caste discrimination, dowry, sex determination, female foeticide, female infanticide, sexual harassment at work place, Child Marriages, dowry harassment, Immoral trafficking of women and children for labour, commercial sex and other forms , other pernicious practices leading to deprivation/ exploitation of children, particularly girls and women (Eg.Jogins / Mathanga / Devadasi / Basvi etc.,) drunkenness, drug abuse, discrimination in education against girl child etc.			✓	F
		Network with Community Vigilant groups/ SHG's at the district level.	✓			
		Network with Community Vigilant groups/ SHG's at the Mandal level.		✓		

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Review, support and motivate the community vigilant groups/ SHG's/V.O to effectively address socio-economic concerns.			✓	
		Review and inspect periodically the activities of NGO's receiving grant-in-aid and involved in Women, Children, Disabled development and Elderly citizens welfare and protection programmes	✓			
		Review and inspect periodically the activities of NGO's receiving grant-in-aid and involved in Women & Children development and protection programmes.		✓		
		Review and inspect periodically the activities of NGO's receiving grant-in-aid and involved in Women & Children, disabled development and protection programmes, as well as programmes for the elders, Government Institutions, Schools concerned			✓	
		Apportion 15% of Zilla Parishad funds to fill gaps/strengthen activities of women & Children and 3% to Disabled Welfare departments giving preference to Tribal and Backward areas and areas of concern (i.e. backward areas recording higher incidences of social evils, deprivation etc.).	✓			
		Ensure compulsory registration of marriages by Gram Panchayats as per orders issued vide G.O. Ms No.184, PR&RD (Pts. Iv) department. Dated: 30-5-2001			✓	

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Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Gram Panchayats shall identify the resource persons including senior citizens, retired personnel, talented/skilled persons and utilize their services for imparting quality education, vocational training etc., to adolescent girls, unemployed youth, destitute women etc.			✓	
		Gram Panchayats shall ensure that no child or woman from their village is trafficked for labour or commercial sex. Such cases shall be reported to police/women child welfare officer for appropriate action.			✓	
		Implementation of welfare schemes, Girl child protection scheme, Kishori Shakti Yojana etc				
		Review the Implementation of various schemes and allocation of funds.	✓			
		Sanction all the schemes and review the implementation of the schemes as per orders issued by Government.		✓		
		Identification and approval of beneficiaries under Girl Child Protection Scheme through Gram Sabha and AWC.			✓	
		Verify to ensure that amounts due are credited to accounts of concerned.			✓	
		Economic Empowerment – AP Women Finance Corporation.				
		Monitoring and reviewing of activities/ programmes undertaken by Mahila pranganas.	✓			
		Zilla Parishads may take up IEC/Dissemination of activities/ programmes of Dept. of WD,CW&DW including APWCFC, D.W Dept., APVCC, Welfare of Street Children and programmes for senior citizens.	✓			F

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Mandal Parishads shall take up IEC/Dissemination of activities / programmes of Dept. of WD,CW&DW including, D.W. Dept., APWCFC, APVCC,		✓		
		Gram Panchayats shall take up IEC/Dissemination of activities / programmes of Depts. of Women Development & Child Welfare (WD & CW), Disabled Welfare (DW) including, Andhra Pradesh Women Co-operative Finance Corporation(APWCFC), Andhra Pradesh Vikalangula Co-operative Corporation (APVCC)			✓	F
		Integrated Child Development.				
		Supervise and monitor implementation of ICDS including review of the performance of PD, WD & CW	✓			
		Review and monitor the budget and expenditure of CDPO in the Mandal		✓		
		Release of budget as prescribed to AWCs in a timely manner and ensure all activities are conducted as prescribed.			✓	
		Provide suitable accommodation for Anganwadi and proper maintenance of AWC building making them child friendly			✓	F
		Provide water & sanitation and other facilities as required to AW centres			✓	F
		Promote inter-sectoral linkages with Education PR&RD, Labour, Police and Health departments at the district level	✓			F
		Supervise & Review the work of Project staff of Women and Child Welfare department, and Disabled Welfare and Juvenile Welfare at the Mandal level.		✓		
		Monitor the budget releases and expenditure of Women & Child Welfare, ICDS Projects	✓			

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Promote inter-sectoral linkages with Education PR&RD, Labour, Police and Health departments at the Mandal level.		✓		
		Sanction of funds for water and sanitation facilities etc. to AW centres		✓		
		To organize quarterly block level Medical and ICDS coordination committee meetings to review progress and take follow up measures where required.		✓		
		Management of Anganwadi centers particularly ensuring inclusion and attendance of all, especially from under privileged groups, and from distant habitations in the center; maintenance of cleanliness and hygiene; supplementary nutrition in terms of dietary schedule and timings; proper child care and meeting of pre-school educational needs; regular health check-up and immunization and other prescribed activities.			✓	F
		Mobilise, Motivate and Sensitise the village community to take up preventive measures, early detection and referral to prevent health problems and diseases.			✓	
		Encourage regular games / sports by providing funds for courts (badminton / tennicoit / throwball, kabaddi etc) and conduct periodic district levels events for girls and boys.	✓			F
		Encourage regular games / sports by providing funds for courts (badminton / tennicoit / throw ball, kabaddi etc) and conduct periodic mandal level events for girls and boys.		✓		
		Undertake periodic water testing including chlorination of all water sources including those in AWCs, institutions like hostels, homes, schools etc.			✓	F

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Motivate community to raise and maintain kitchen gardens to increase consumption of vegetables, including green leafy vegetables and fruits.			✓	
		Take up and motivate community to raise useful species including horticulture /vegetables etc, as community plantations or on community lands and waste lands			✓	
		Gram Panchayats shall take up social audit of the ICDS scheme. The AWW's shall present the progress report on ICDS once in every two months to the Gram Sabha listing out the attendance, the particulars of the children not attending AWC, underweight children, IMR, MMR etc to enable Gram Panchayats for taking appropriate corrective measures.			✓	F
		Gram Panchayats should provide play grounds for games for Boys & Girls separately, if necessary by mobilizing owners / farmers to provide their vacant lands. Hockey, Throw Ball, Basket Ball, Tennicoit, Kabaddi etc., are games that could be promoted in the interest of good health of children.			✓	
		Construction				
		To take up construction and maintenance of buildings of Women institutions, office buildings of WD &CW; DW, etc.	✓			F
		To take up Construction and maintenance of Anganwadi Centres in GPs and CDPO offices etc. at the Mandal/erstwhile block level.		✓		F

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Take up construction and Monitor/review to ensure quality construction / maintenance of prescribed standards, of buildings sanctioned in the village.			✓	F
		Monitor and Review Institutions under the control of WD & CW, Dept of the Welfare of disabled and senior citizens etc.				
		To provide necessary infrastructure facilities to the institutions. - Review the management of Women institutions like Service Homes, State Homes, Working Women's Hostels and Collegiate Homes, Children homes, etc.	✓			F
		Monitoring & supervision of budget releases and expenditure.	✓			
		Monitoring & supervision of budget releases and expenditure.		✓		
		Identification of orphans/semi-orphans and recommend the names for admission to institutions concerned			✓	
		Identification of disabled and recommend names to concerned for admission or for referral as case may be.			✓	
		Refer old aged persons in need of care and protection to Institutions concerned			✓	
		Monitoring and supervision of budget releases and expenditure of Institutions if any in their jurisdiction.			✓	
26	Social welfare, including welfare of the handicapped and mentally retarded.	Pensions				
		Review disbursement of pensions in the district	✓			
		Provide overall guidance	✓			
		Prepare annual and periodical requirement of pensions in the Mandal		✓		

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Review disbursement of pensions in the General Body meeting		✓		
		Open a separate account, receive funds from PD DRDA		✓		
		Develop suitable mechanism for disbursement of pensions		✓		
		Constantly update the list of eligible pensioners by deletion of ineligible and addition of eligible		✓		
		Provide capacity building inputs to watersheds through Mandal Velugu Training Center (MVTC), Cluster Livelihood Resource Center (CLRC)		✓		
		Identification of eligible pensioners in Gram Sabhas			✓	
		Identification of death cases and recommend for their deletion in Gram Sabhas			✓	
		Review disbursement of pension in Gram Sabhas			✓	
		Maintain an updated list of pension in Gram Sabhas			✓	
		Maintain records of pensions distribution			✓	
27	Welfare of the weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes	Repairs to backward classes hostel buildings				
		Provision of funds (Amount of Rs.71 lakhs has been provided for the year 2007-08)	✓			
		Execution of repairs to backward classes hostel buildings		✓		
		Incentives to inter-caste married couples				
		Provision of funds (Amount of Rs.6.25 lakhs has been provided for the year 2007-08)	✓			
		Scrutiny at Mandal Level and then recommend to Z.P and distribution at Mandal level		✓		

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Identification of eligible inter-caste married couples			✓	
		Admission of Hostel Boarders				
		Coordination and supervision of admission process	✓			
		The President Mandal Parishad is a member of the Hostel Advisory Committee, which scrutinizes and approves admissions		✓		
		Gram Panchayat amongst others can recommend the names of eligible students for admission to nearby hostels as per rules.			✓	
		Stitching of uniform dresses to hostel boarders				
		Review and Supervision	✓			
		Stitching may be the choice of the Hostel Boarder. Cloth to be distributed in the presence of local elected representatives.		✓		
		Health and Sanitation				
		Supervision and monitoring	✓			
		Health and sanitation to be maintained by the MPS through the Medical Officer		✓		
		Maintenance of sanitation			✓	
		Social Welfare Hostels				
		Review and monitor the admissions	✓			
		Finalisation of the list of Admission		✓		
		Identification of eligible students and forwarding the names to Mandal Parishad.			✓	

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Release of stitching charges budget of Rs.80.00 lakhs to Zilla Parishads @40/- per two pairs for 2.00lakhs hostel boarders in the rural areas. Depending on the number of boarders in the District, the budget under the Head MJH 2225 - SMJH(01) –M.H.227- Education SH-07 Government Hostels under 211 M&S will be released to the Zilla Parishads	✓			
		Stitching activity to be taken up by MPs, by the tailoring institutes of ZPs		✓		
		Distribution of material to beneficiaries and maintenance of records			✓	F
		Sanction of new community halls is entrusted of the Zilla Parishads. A Budget of Rs.120.00 lakhs under the head 4225-Capital outlay on Welfare of SCs, STs & OBCs-01-Welfare of SCs-MH 800-Other expenditure GH-11 Normal State Plan SH-06 Construction of community halls under promotion of Inter Caste Marriages and erection of Ambedkar Statues -530-531 Other expenditure(Plan). Based on proportionate population in rural areas will be released to the Zilla Parishads	✓			F
		Construction of Community halls and maintenance of the buildings		✓		F
		Identifying site for construction of community halls.			✓	
		Erection of Ambedkar Statues				

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Permission to erect the statue Rs.10.00lakhs will be released to Panchayat Raj Institutions. 4225-Capital Outlay on Welfare of SCs, STs&OBCs-01-Welfare of Scs, MH 800 – Other expenditure-GH-11 Normal State Plan SH 06-Construction of community halls.	✓			
		Execution of erection of Ambedkar Statues		✓		F
		Selection of site for erection of Ambedkar Statues.			✓	
		8. PCR & POA Acts				
		Rs. 17.00 lakhs is provided under the budget head of MJH-2225 SMJH-01, MH 800 – O.E. SH 05 – Special Criminal Courts -260 Advt. (Plan) will be placed at the disposal of Zilla Parishad to be utilized by the Gram Panchayats for awareness programmes	✓			
		Creating general awareness of the Acts through Pamphlets posters, slides for prevention of atrocities against the members of SCs&STs etc.			✓	
		Incentives to Inter Caste Marriage				

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Sanction of Incentives. The budget head 2235 – Social Security and Welfare programmes MH 200- Other programmes GH-11-Normal State Plan SH (05) – Promotion of Inter Caste Marriages 500/503 – Other expenditure (Plan) Rs.60.00lakhs 2235 – social Security and Welfare 60-Other Social Security and Welfare programmes MH 200 – Other programmes SH (05) Promotion of Inter Caste Marriages 500/503 –Other expenditure (Non-Plan) Rs.52.54% lakhs is provided under the Budget Estimates of 2007-08. 50% of the budget under Plan & Non-Plan will be released to Zilla Parishads for sanction of incentives in rural areas.	✓			
		Creation of awareness on Bonded Labour including Child Bonded Labour				
		Rs.500 lakhs under the budget had of 2230 – 01- MH -112 Rehabilitation of Bonded labour-310/312 (Plan) will be released as and when Central sponsored scheme funds are released to Mandals through Zilla Parishads.	✓			
		b. Creating awareness of the Acts. Publicity funds to be transferred on the release of Central Sponsored Scheme funds.		✓		
28	Public distribution system					
29	Maintenance of community assets					
Others	General Functions	Risk Management- Natural calamities				
		Consolidation of reports and sending report to the Government for release of budget	✓			

APPENDIX 2

Andhra Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	MP	GP	Fund(F)
		Assessment of losses as and when natural calamity occurs		✓		
		Survey and preparation of reports on losses as and when natural calamity occurs			✓	
		Incentive Awards				
		Selection & Preparation of final list of awards for the district (3 awards in each district)	✓			
		Selection & Preparation of final list of awards for the district (3 awards in each district)		✓		
		Nomination of best farmers and sending list to Zilla Parishad.			✓	

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
1	Agriculture, including agricultural extension	Undertaking intensive pioneering schemes relating to paddy, wheat, bajra, jowar, ground-nuts and cotton	✓			
		Construction and maintenance of building for seeds distribution centres	✓			F
		Implementation of schemes of manure	✓			
		Promoting the planting of coconut palm	✓			
		Arranging for the purchase and sale of necessary equipment for the protection of plants	✓			
		Arranging for the purchase and sale of insecticides	✓			
		Establishment and maintenance of model agricultural farms	✓			
		Procuring and distributing improved seeds	✓			
		Implementing schemes relating to agricultural production and agricultural development	✓			
		Arranging exhibitions as competitions and other programmes in connection with agricultural development and cattle-breeding	✓			
		Planning for agricultural improvement in the Talukaa		✓		
		Use of land and water resources and propagation of improved agricultural methods according to the latest researches		✓		
		Construction and maintenance of irrigation works in the Talukaa		✓		F
		Reclamation and conservation of agricultural land in the Talukaa		✓		F
		Maintenance of seed multiplication farms, assisting registered seed producers and distribution of seeds in the Talukaa		✓		
		Raising the production of fruits and vegetables		✓		

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Conservation of manurial resources, preparing compost manure, organic manure and mixture and to arrange for making them easily available		✓		
		Promoting the use of improved agricultural implements and arranging to make them easily available		✓		
		Protection of crops, fruit-trees and plants against disease		✓		
		Establishment and management of model agricultural farms		✓		
		Providing credit and other facilities for irrigation and agricultural development		✓		
		Increasing the area of land under irrigation by construction and repairs of wells, digging and repairs of private ponds by undertaking minor irrigation works and by supervision of field channels		✓		F
		Increasing the use of sub-soil water by boring wells and giving assistance in regard to such wells		✓		
		Providing for the timely and equitable distribution and full use of water, available under irrigation schemes		✓		
		Planned improvement of agriculture			✓	
		Securing minimum standards of cultivation in the Gram Panchayat with a view to increasing agricultural production			✓	
		Establishment and management of model agricultural farm			✓	F
		Establishment and maintenance of granaries			✓	F
		Bringing under cultivation waste and fallow lands vested by the State Government in the Panchayat			✓	F
		Ensuring conservation of manurial resources, preparing composts and sale of manure			✓	

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Production of improved seeds, establishing of nurseries of improved seeds and promoting the use of improved seeds			✓	
		Promoting the use of improved agricultural implements and making such implements easily available			✓	
		Promotion of co-operative farming			✓	
		Crop-protection and crop-experiments			✓	
		Minor irrigation, construction and maintenance of filled channels and distribution of water			✓	F
		Raising preservation and improvement of village forests, pastures and orchards			✓	
		Taking steps against harmful animals with a view to protection of crops			✓	
2	Land improvement, implementation of land reforms, land consolidation and soil conservation					
3	Minor irrigation, water management and watershed development	Provision for irrigation by canals from tanks and bunds	✓			
		Implementation of the schemes of tube-wells	✓			
		Digging new wells and repairing old wells for irrigation	✓			
		Giving assistance for the purchase of pumping sets and machinery	✓			
		Provision and propagandas for improved Kosi	✓			
		Providing detonators and boring equipment for wells	✓			
		Encouraging and assisting irrigation schemes on a co-operating basis	✓			

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Construction and cleaning of drains, ponds tanks and wells other than tanks and wells used for irrigation purposes and other public places			✓	F
4	Animal husbandry, dairying and poultry	Establishment and maintaining supply-centres for cattle-breeding	✓			F
		Giving encouragement and assistance to cattle breeding centres run by recognised institutions	✓			
		Implementation of schemes of key villages and the schemes of Goshala department	✓			
		Provision for the rearing of stud calves	✓			
		Development of grass-lands	✓			
		Encouraging and assisting schemes for the storage of grass	✓			
		Implementing schemes of poultry farming and cattle breeding	✓			
		Establishment and maintaining veterinary hospitals and dispensaries	✓			F
		Improving cattle-breed by introduction of stud bulls, by castration of stray bullocks and establishment and maintaining artificial insemination centres		✓		
		Introducing 'improved breeds, of cattle, sheep, poultry, etc giving grants therefor and maintenance of small breeding centres		✓		
		Controlling and checking infectious diseases		✓		
		Introducing improved grass and cattle-feeds and providing for their storage		✓		
		Starting and maintaining first-aid centres and veterinary dispensaries		✓		
		Providing for milk supply; (g) solving the problem of stray cattle		✓		
		Establishment, control and management of cattle pounds			✓	F

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Improvement of cattle and cattle-breeding			✓	
		General care of live-stock			✓	
		Providing and maintaining stud bulls for purposes of cattle breeding			✓	
		Promotion of dairy farming			✓	
5	Fisheries					
6	Social forestry and farm forestry	Promoting the development of village jungles and pastures		✓		
		Planting of trees in market places and other public places and their maintenance and preservation			✓	
7	Minor forest produce					
8	Small scale industries, including food processing industries	Examining the possibilities of village industries and small scale Industries in the district, preparation, and execution of plans for their revival, organisation and development	✓			
		Providing for necessary assistance and encouragement of technical training to village workers in village industries and small scale industries relating to their crafts	✓			
		To establish industrial townships at the Talukaa level		✓		
		To develop wool industry		✓	✓	
		Surveying and harnessing industrial and employment potential of the Gram Panchayat				
9	Khadi, village and cottage industries	Improve the skills of artisans		✓		
		Popularise improved implements		✓		
		To ensure the implementation of scheme for Cottage, Village and Small- Scale Industries run by the Khadi and Village Industries Board and other All India Associations		✓		
		Promoting hand-spinning, hand-weaving, dying, printing, embroidery, sewing, oil pressing industry, leather-industry, pottery etc			✓	

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Providing necessary raw materials for cottage industries and arts and crafts			✓	
		Making efforts for the production by the village craftsmen of modern and improved tools for cottage industries and making such tools easily available to them			✓	
		Encouraging and assisting artisans for training in cottage industries and handicraft			✓	
		Providing for the organisation, management and development of cottage industries on a co-operative basis			✓	
10	Rural Housing	Implementing schemes of rural housing		✓		
		Development of village-sites with the co-operation of the village population and planning of rural housing		✓		
11	Drinking Water	Provision and maintenance of drinking water supply	✓			
		Supply of water for domestic use and for cattle			✓	F
		obtaining a supply of an additional supply of water, proper and sufficient for preventing danger to the health of the inhabitants from the insufficiency or unwholesomeness of the existing supply w			✓	
12	Fuel and Fodder					
13	Roads, culverts, bridges, ferries, waterways and other means of communication	Construction and maintenance of roads	✓			
		Planting and rearing of trees on both sides of the roads	✓			
		Execution of works entrusted to it by the State Government	✓			
		Construction and maintenance of village link roads		✓		
		Providing necessary assistance for construction and maintenance of village approach roads		✓		

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Construction and cleaning of public roads			✓	F
		Watering public streets and places			✓	
		Cleaning public streets, places and sewers, and all spaces not being private property			✓	
		Removing obstruction and projections in public streets or places, and in spaces not being private property			✓	
		Constructing, altering and maintaining public streets, culverts, panchayat boundary marks, markets etc			✓	F
		Removing of obstructions and projections in public streets or places and in sites, not being private property			✓	
		Construction, maintenance and repair of public roads, drains, bunds and bridges			✓	F
		Maintenance and regulation of the use of buildings handed over to the panchayat or of Government buildings under the control of the panchayat, grazing lands, forest land			✓	
14	Rural electrification, including distribution of energy.					
15	Non-conventional energy sources	Generation, distribution and supply of electrical energy and other matters connected therewith			✓	F
16	Poverty alleviation programme	Giving relief and establishing and maintaining relief works in time of famine or scarcity to or for destitute persons within the limits of the Panchayat			✓	
17	Education, including primary and secondary schools	Establishing, maintaining, expanding and aiding secondary schools	✓			
		Implementing any programme in regard to secondary education entrusted to the district panchayat by the State Government	✓			

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		To construct secondary schools providing for diversified courses in rural areas where private enterprise is not available and to introduce a number of High School Scholarships for poor and deserving in rural area	✓			F
		To construct hostels for High Schools as well as for pupils in Standard V to VII	✓			
		Planning of education in the district within the frame work of the national policy and the national plan	✓			
		Survey and evaluation of educational activities	✓			
		Distribution of Government aid in regard to primary education between the Talukaa Panchayats	✓			
		Recognising private educational institutions within its area	✓			
		Recommending the courses of study, and selection of text-books	✓			
		Implementation of any programme in regard to secondary education that may be entrusted to it by the State Government	✓			
		Inspection of primary schools managed by the Talukaa Panchayats and conduct of their examination	✓			
		Accepting and managing educational funds	✓			
		Assisting, encouraging and guiding all educational activities in the district	✓			
		Organising camps, conferences, and gatherings of members of village panchayats, Talukaa panchayats and district panchayat in the district	✓			
		Establishment and maintenance of primary schools		✓		F

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Preparing and implementing the programme of constructing buildings for primary schools		✓		
		Assisting educational activities of a Village Panchayat Enforcing in the Talukaa the law relating to compulsory primary education		✓		
		Constructing and encouraging libraries, reading rooms and other cultural activities		✓		F
		Assisting in the propagation of pre-primary education		✓		
		To open, with the sanction of the district panchayat, new primary schools in places where they are needed		✓		
		To supervise the activities of the Village Panchayats within the jurisdiction of the Talukaa Panchayats to ensure that each such Panchayat pays its contribution to the School Funds, if any, and to bring cases of default to the notice of the Educational Inspector of the district		✓		
		To determine the exact location of primary schools		✓		
		To supervise the working of all primary schools and other educational institutions under the control of the District Panchayat as that panchayat may decide from time to time		✓		
		To hire building for primary schools with sanction of the Talukaa Panchayat on reasonable rent, which shall be certified by the competent authority		✓		F
		To supervise individual primary schools		✓		
		Spread of education			✓	
		Assisting in the introduction of compulsory primary education as planned by the State			✓	
		Provision of school-buildings and of necessary equipment for education			✓	

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Pre-primary education and child-welfare activities			✓	
		Repairs and maintenance of school buildings			✓	
		Maintenance of school funds			✓	
		Offering financial assistance to needy students			✓	
		Establishment, construction and maintenance of secondary schools			✓	F
18	Technical training and vocational education	Establishing, maintaining, expanding and aiding technical and industrial schools	✓			F
		To make arrangement for vocational education in rural areas	✓			
19	Adult and non-formal education					
20	Libraries	Establishment and maintenance of libraries and reading rooms			✓	F
21	Cultural Affairs	To recognise and aid gymnasias and to organise recreational centres and holiday and school camps	✓			
		Arranging exhibitions as competitions and other programmes in connection with agricultural development and cattle-breeding	✓			
		Establishing and maintaining information centres, community educational centres and recreation centres		✓		
		Establishing institutions for rendering social service such as youth clubs, women's clubs and farmer's associations and encouraging any such institutions if already established		✓		
		Establishing a village defence corps		✓		
		Encouraging physical and cultural activities		✓		
		Establishing voluntary health associations		✓		
		Training gram-sevaks, gram-laxmis and gram-sevikas and utilising their services		✓		

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Promoting children's activities		✓		
		To establish and promote the development of multipurpose co-operative societies for credit, sale, industry, irrigation and agriculture		✓		
		Promoting savings through thrift, small savings and insurance schemes		✓		
		Community radio listening programmes		✓		
		Arranging exhibitions		✓		
		To carry on propaganda in the Talukaa for the expansion and improvement of education in general and primary education in particular		✓		
		Construction and maintenance of dharmashalas			✓	F
		Provision and maintenance of camping ground			✓	
		Establishment and maintenance of akhadas, parks, clubs and other places of recreation for the welfare of women and youth			✓	F
		Establishment and maintenance of theatres for promotion of art and culture			✓	F
		Celebration of school functions and festivals			✓	
		Arranging cultural programmes for the purposes of popular of education			✓	
		Providing for training facilities to the youth of the gram for the purpose of self-defence and villages defence and assisting such training that may be organised by the Government			✓	
		Cultivating public opinion on nourishment, maternity and child welfare, control and eradication of contagious diseases for the preservation of health and sanitation			✓	

APPENDIX 2

Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
22	Markets and fairs	Arranging fairs and festivals other than fairs and festivals arranged by the State Government	✓			
		Regulation by licensing or otherwise of tea, coffee and milk shops			✓	
		Control of fairs, bazars, tonga-stand and carts stands			✓	
		Construction and maintenance or control of slaughter houses			✓	
		Establishment and maintenance of markets			✓	F
		Establishment, maintenance and regulation of fairs, pilgrimages and festivals			✓	
23	Health and sanitation, including hospitals, primary health centres and dispensaries	Establishment and maintenance of dispensaries	✓			
		Taking necessary action or steps for improvement in public health and public amenities	✓			
		Establishment and maintenance of primary health centres	✓			F
		Giving protection against diphtheria, whooping cough and tetanus	✓			
		Establishment and maintenance of ayurvedic and homeopathic dispensaries	✓			F
		Provision of medical relief through ayurvedic and homeopathic centres	✓			
		Assisting recognised medical relief-centres	✓			
		Providing for training of nurses	✓			
		Controlling small-pox and other epidemics and expansion and maintenance of health services		✓		
		Family planning		✓		
		Providing facilities for pure drinking water		✓		

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Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Maintenance and supervision of stores of drugs, dispensaries, pharmacies, maternity homes and primary health centres		✓		
		Control and eradication of contagious diseases		✓		
		Providing for help and protection to the people against epidemics		✓		
		Sanitation, conservancy, the prevention and abatement of nuisance			✓	
		Preservation and improvement of public health, establishing and maintaining public hospitals and dispensaries providing public relief			✓	F
		Ensuring systematic disposal of carcasses, provision of definite place for the purpose and other means for the disposal of unclaimed corpses and carcasses			✓	
		Construction and maintenance of public latrines			✓	F
		Taking measures to prevent the outbreak, spread and recurrence of any infectious diseases			✓	
		Reclaiming of unhealthy localities			✓	
		Removal of rubbish heaps, jungle growth, prickly pear, the filling in of disused wells, insanitary ponds, pools, ditches, pits or hollows, the prevention of water logging in irrigated areas and other improvements of sanitary conditions			✓	
		Encouragement of human and animal vaccination			✓	
24	Family welfare	Assisting family-planning	✓			
25	Women and child development	Supply of milk to children and nursing mothers in families in the low income group	✓			
		Providing for training to mid-wives	✓			

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Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Implementation of schemes for women's and children's welfare and maintaining women's and children's welfare centres, education centres, craft centres and tailoring centres		✓		
		Maternity and child welfare			✓	
26	Social welfare, including welfare of the handicapped and mentally retarded					
27	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	Providing necessary assistance and encouragement to the work of institutions of social service	✓			
		Conducting necessary social welfare activities in the district	✓			
		Provision of hostels for students of backward classes and Scheduled Castes and Schedule Tribes		✓		
		Maintaining decrepit beggars		✓		
		Sponsoring voluntary institutions of social welfare and co-ordinating and assisting their activities		✓		
		Providing immediate relief in cases of floods, fires, epidemics and other natural calamities on a small or large scale		✓		
		Relief of the crippled, destitute and the sick			✓	
28	Public Distribution System	Opening fair-price shops			✓	
29	Maintenance of community assets/Community Development	Co-ordination and integration of the development schemes of all Talukaas in the district and preparing a plan therefor for the whole district	✓			
		Preparation of projects, plans and schemes concerning two or more Talukaas in the district	✓			
		Inspection, regulation and control of the Talukaa panchayats in the district	✓			

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Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Implementation of any development programme that may be entrusted to it by the State Government	✓			
		Distribution and co-ordination of work among Village, Talukaa and District Panchayats	✓			
		Planning for increased employment and production, as well as for co-ordination of village institutions		✓		
		Training in self-help and self-sufficiency among the village community on the principle of mutual co-operation		✓		
		Utilising the surplus energy, resources and time of the village for benefit of the community		✓		
		Providing for the implementation of development programmes entrusted to it by the State Government		✓		
		Provision, maintenance and regulation of burning and burial grounds			✓	
		Provision and maintenance of compost pits			✓	
		Relief of the crippled, destitute and the sick			✓	
		Assistance to the residents when any natural calamity occurs			✓	
		Organising, encouraging and assisting co-operative activities in the economic and social fields			✓	
		Propagation of family planning			✓	
		Organising voluntary labour for community works and works for the upliftment of the village			✓	
		Control of cattle-stands, thrashing floors, grazing grounds and community lands			✓	
		Construction and maintenance of buildings for common use and of buildings necessary for development activities			✓	F

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Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Construction and maintenance of buildings for warehouses, shops, purchasing centres and such others			✓	F
		Establishment and maintenance of works for the provision of employment particularly in times of scarcity			✓	F
Others	General Functions	Establishment and management of relief centres in times of natural calamities such as famine and scarcity, floods, fire and earthquakes	✓			
		Collection of necessary stores and materials	✓			
		Publication of statistical and other information relating to activities of Panchayats	✓			
		Co-ordination and use of statistics and other information required for the activities of the Village, Talukaa and District Panchayats	✓			
		Periodical supervision and evaluation of the projects and programmes entrusted to the different panchayats in the district	✓			
		Accepting donations in the furtherance of the purposes for which fund might have been raised	✓			
		Supervision, repairs and preservation of building vested in the District Panchayat	✓			
		Construction and maintenance of buildings required for the activities of the District Panchayat	✓			F
		Collecting and co-ordinating statistics as may be required by the Village, Talukaa and District Panchayats or by the State Government		✓		
		Managing trusts in furtherance of the objects of any programme that may be carried out with the Talukaa fund		✓		

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Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Extinguishing fires, and protecting life and property when fires occur			✓	
		Regulating, checking and abating of offensive or dangerous trade or practices			✓	
		Regulating the keeping of cattle and taking necessary steps against stray cattle and dogs			✓	
		Securing or removing dangerous buildings or places			✓	
		Paying the salary and the contingent expenditure on account of such police or guards as may be required by the panchayats			✓	
		Constructing and maintaining residential quarters for the conservancy staff of the panchayat			✓	F
		Lighting of the village			✓	
		Management and control of bathing and washing ghats which are not managed by any authority			✓	
		Preparation of plans for the development of the village			✓	
		Assisting the implementation of soil improvement projects of the State Government			✓	
		Economic survey of the Gram Panchayat accompanied by the provision of employment to the unemployed or under employed residents thereof			✓	
		Preparation of budget, collection and maintenance of accounts, custody and utilization of funds, assessment and collection of taxes and maintenance of an Account Code			✓	
		Use of assistance given by the Central or State Government for any purpose of the village			✓	

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Gujarat Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Making independent surveys of the Gram Panchayat or assisting such surveys under taken by the Central or State Government Recruitment, training and management of staff to be employed by Panchayat			✓	
		Preparation, maintenance and up-keep of the panchayat records			✓	
		Registration of births, deaths and marriages in such manner and in such form as may be laid down by the State Government by general or special order in this behalf			✓	
		Numbering of premises			✓	
		Lighting of the village			✓	

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
1	Agriculture, including agricultural extension	Development of infrastructure for increase of agriculture and horticulture production, marketing and the application of biotechnology	✓			F
		Integrated water-shed management in watersheds covering more than one Taluka Panchayat area	✓			
		Providing for agricultural inputs such as finance, water, seeds and fertilizers	✓			
		Comprehensive village agriculture horticultural and sericulture plan			✓	
		Conducting general and technical training at the Gram Panchayat level for the preparation and execution of a comprehensive village agricultural and horticultural plan Promotion and development of agriculture and Horticulture		✓		

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Plan development of waste lands of agriculture horticulture, sericulture and grazing lands to ensure optimum utilization of land including other waste land			✓	
		Management of agricultural and horticultural extension and training centres	✓			
		Maintenance of agricultural seed farms (including Horticultural nursery)		✓		F
		Establishment and maintenance of nurseries with Gram Panchayat funds			✓	F
		Marketing of agricultural products, conducting agricultural fares and exhibitions	✓			
		Conducting agricultural exhibitions, of vegetables, fruits and flowers		✓		
		Conducting programmes to popularise innovative field trials and pilot projects	✓			
		Preparation, recommendation and supervision of plan for farm mechanization			✓	
		Facilitate establishment of group farming cooperatives			✓	
		Providing technical support through technical personnel and by conducting training, propagation of inclusion of improved methods of cultivation, training of farmers		✓		
		Preparation and supervision of plans for soil, water and seed protection			✓	
		Supervision of Watershed management			✓	
		Display of market price			✓	
		Supervision of Agriculture insurance plans and its implementation			✓	
		Establishment and maintenance of godowns	✓			F

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Recommend need based establishment of Godowns and cold storages, facilitate Taluka level agriculture cooperative societies and agriculture market and maintenance of infrastructure at Taluka level		✓		
		Conducting locally appropriate research and development	✓			
		Training of farmers	✓			
		Consolidation of data collected by grama panchayats, preparation for Taluka level plans of agriculture production and marketing		✓		
		Storing and distribution of insecticides and pesticides		✓		
2	Land improvement, implementation of land reforms, land consolidation and soil conservation.	Planning and implementation of land improvement and soil conservation programmes entrusted by Government	✓			
3	Minor Irrigation, water management and watershed development	Development of groundwater resources				
		Implementation of community and individual irrigation works		✓		
		Construction and maintenance of minor irrigation schemes covering upto hectare achkat area	✓			F
		Planning, construction, renovation and maintenance of all minor irrigation projects with - hectares atchkat area within the Gram Panchayat area			✓	F
		Maintenance and implementation of timely and equitable distribution and full use of water of all such minor or micro irrigation projects with - hectares atchkat at Gram Panchayat level			✓	F
		Development of plan for and implementing ground water recharging and rain water harvesting			✓	

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
4	Animal husbandry, diary, poultry farm	Management of records of all water sources including its mapping at Gram Panchayat area			✓	
		Assisting the Government and Zilla Panchayat in the construction and maintenance of minor irrigation works		✓		F
		Management of district level veterinary hospitals, laboratories and poly clinics in district including mobile-clinics	✓			
		Establishment of Taluka and village veterinary hospital, first aid centres and mobile veterinary dispensaries	✓			
		Maintenance of primary veterinary centres in the Taluka First aid centres and mobile veterinary dispensaries		✓		F
		Encourage promotion of cooperative societies for the activities of animal husbandry, Dairy, Poultry farm and fisheries		✓		
		Implementation of plans for the development of dairy, poultry, piggery and sheep farms that are entrusted to the Gram Panchayat			✓	
		Promotion of district milk cooperative societies	✓			
		Promotion of dairy farming, poultry and piggery	✓			
		Improvement of breed of cattle, poultry and other live stock		✓		
		Implementation of schemes of cattle development that are entrusted to the Gram Panchayat			✓	
		Providing medicines, medical aids and vaccine	✓			
		Providing vaccines, medicines, medical aid to Gram Panchayats to take preventive measures to control epidemics and contagious diseases		✓		
		Take preventive measures to control epidemics and contagious diseases	✓		✓	
		Grass Land Fodder development			✓	

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Conducting district level trainings to farmers	✓			
		Providing technical experts support and conducting trainings to the farmers		✓		
5	Fisheries	Development of fisheries in irrigation works vested in Zilla Panchayat	✓			
		Implementation of fisheries and fisherman welfare programmes	✓			
		Implementation of programmes to develop fisheries in irrigation works vested in Gram Panchayats			✓	F
		Construction and maintenance of rural fish and meat markets			✓	F
6	Social Forestry and farm forestry	Formulation of guidelines for social forestry and biodiversity management for the use of Gram Panchayats and Talukaa Panchayats	✓			
		Produce and distribute saplings and seedlings to Gram Panchayat when required, Promotion of farm forestry		✓		
		Development of waste land	✓			
		Afforestation of waste land			✓	
		Development of social forestry and farm forestry, establishment, maintenance and disposal of social forestry produce			✓	F
		Growing trees for cattle feed, fire wood and growing of fruit trees			✓	
		Implementation of farm forestry			✓	
		Establishment of nurseries and its management			✓	
		Planning and implementation of social forestry and farm forestry projects			✓	
		Planting and preservation of trees on the road side and other public places under control its Panchayat		✓	✓	
7	Minor Forest Produce	Management of minor forest produce excluding reserved forest, protected forest and wild life protected area	✓		✓	

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
8	Small scale industries, including food processing industries	Conducting training, providing technical input and other relevant skills and knowledge at the Gram Panchayat and Taluka Panchayat level	✓			
		Organization of conferences, seminars and training programmes and agricultural and industrial exhibition		✓		
		Organizing marketing facilities and exhibition			✓	
		Establishment and management of training cum production centres	✓			
		Establishment of mini industrial estates		✓		
		Formulation and implementation of self-employment schemes		✓		
		Conducting district level entrepreneur programmes	✓			
		Creation of input service and common facility centres for Gram Panchayat clusters or for group of Gram Panchayats		✓		
		Providing financial support to cluster level common facility centres		✓		F
		Management of common facility centres in block or hobli level		✓		
		Collection of information data on available raw materials and value added products			✓	
		Conducting market surveys, dissemination of information among the people			✓	
		Promoting food processing and product marketing activities			✓	
9	Khadi, village and cottage industries	Establishment of mechanism for the development of cottage industries	✓			
		Establishment of marketing for cottage, khadi, village industries and handicrafts	✓			
		Establishment of support mechanism for cottage and khadi industries, handicrafts, village industries, food processing industries and other non-agricultural activities		✓		

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Promotion of cottage and khadi industries handicrafts, village industries, food processing industries and other non-agricultural activities			✓	
		Implementation of schemes of State Committees and All India Committees and Commissions for development of rural and cottage industries	✓			
		Formulation and Implementation of schemes of state committees, all India committees for cottage, khadi, handicrafts, village industries and food processing industries			✓	
		Development of linkages for the implementation of schemes of State Committees and All India Committees and commissions for development of village and cottage industries	✓			
		Formulation and implementation of credit schemes for khadi and village industries and food processing industries	✓			
10	Rural Housing	Implementation of housing scheme and distribution of sites in villages outside gramathana limits		✓		
		Adopting appropriate low cost housing technologies and dissemination among the Gram Panchayats		✓		
		Identification of houseless and site less people, migrant workers			✓	
		Participation in implementation of all rural housing programmes including fishermen housing schemes			✓	
		Participation in implementation of house up-gradation Scheme			✓	
		Implementation of seasonal housing facilities for seasonal migrant workers			✓	
		Promotion of rural housing cooperative societies	✓	✓	✓	

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Identification of Government land and recommending to the Deputy Commissioner for allotment or reservation for development of layouts, distribution of housing sites to houseless			✓	
		Sanctioning of rural housing and layout plans as per powers entrusted by Government			✓	
		Rendering technical assistance and inputs to Gram Panchayats		✓		
11	Drinking Water	Establishment of drinking water projects or multi Taluka drinking water projects	✓			
		Construction and maintenance of drinking water supply systems beyond Gram Panchayats		✓		F
		Collecting the required data, information and planning on quality and coverage			✓	
		Maintenance and monitoring of water supply schemes within Gram Panchayats			✓	F
		Prevention, protection and control of water pollution		✓	✓	
		Maintenance of traditional drinking water sources			✓	F
		Financial support to Gram Panchayats and Talukaa Panchayats for the implementation of water supply schemes	✓			F
		Providing inputs and technical support to Gram Panchayats for implementing drinking water supply schemes		✓		
		Collection of water samples from drinking water sources for testing			✓	
		Setting up drinking water testing laboratories	✓			
		Periodical purification of drinking water sources			✓	

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Providing tap water to households' commercial establishments on collection of user fees			✓	
		Establishment and Maintenance of water purification units			✓	F
		Assisting authorities to regulate over exploitation of ground water			✓	
12	Fuel and Fodder	Promotion of social and farm forestry, fuel plantation and fodder development	✓			
		Conducting trainings, workshops for providing technical knowledge to Gram Panchayat, fodder development and fuel plantation		✓		
13	Roads, culverts, bridges, ferries, waterways and other means of communication	Planning, construction and maintenance of-				F
		(a) Footpaths/ lanes		✓	✓	F
		(b) Roads		✓		F
		Zila panchayat Roads	✓			F
		Taluka Roads		✓		F
		Village Roads			✓	F
		(c) Bridges, culverts		✓	✓	F
		(d) Buildings		✓	✓	F
		(e) Drainages		✓	✓	F
		(f) -Other than NHs, SHs and MDRs or those entrusted to other local bodies, or with Government Departments	✓	✓	✓	F
		Providing technologies to Gram Panchayats and Taluka Panchayats for construction and maintenance of buildings in connection with requirement of Zilla Panchayat	✓			F
		Introducing new technologies, designs on demand of Gram Panchayat and Taluka Panchayat	✓			
		Construction and maintenance of civic amenities such as-			✓	F
		(a) Passenger waiting shed/ parking space	✓		✓	F
		(b) Play grounds	✓		✓	F
		(c) Markets	✓			F

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		(d) Stadium	✓			F
		Construction and maintenance of all types of burial ground/cemetery, formation of rules and regulations for the utilisation of all burial ground, cemetery			✓	F
		Maintenance of boats, ferries and water ways		✓	✓	F
		Maintenance of any building or other property vested		✓		F
		Maintenance of storm water drainage			✓	F
		Establishment of community need based infrastructures facilities like bathing ghat, public market etc			✓	
		Habitat development			✓	
		Creation of housing layouts			✓	
		Planning, construction and management of school buildings, hospitals and other public institutions entrusted		✓	✓	F
		Preparation of a comprehensive village development plan			✓	
14	Rural electrification, including distribution of electricity	Coordinating with power supply to ensure quality and uninterrupted power supply during prime crop seasons and on special occasions		✓		
		Installation and maintenance of streetlights at public streets and places			✓	F
		Rural electrification by volunteering Gram Panchayats			✓	
15	Non-conventional energy sources	Planning, establishment and maintenance of appropriate scale conventional and non- conventional energy units	✓	✓		F
		Planning, establishment, maintenance and promotion of small conventional and non-conventional energy units like solar, including roof top solar panel installation, biogas, wind mill, micro hydro-electricity plants with Gram Panchayat funds			✓	F
		Sale of excess non-conventional energy to others	✓	✓	✓	

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
16	Poverty alleviation programme	Identifying the poor and implementing poverty alleviation programmes			✓	
		Providing technical inputs to Gram Panchayats to implement poverty alleviation programmes		✓		
		Identification and selection of beneficiaries for all poverty alleviation programmes			✓	
		Facilitating Grama Sabha for selection of beneficiaries under various programmes at Gram Panchayat level			✓	
		Planning, implementation, supervision and distributing benefits of poverty alleviation programmes			✓	
		Planning and implementation of employment guarantee schemes in partnership with Gram Panchayats	✓			
		Providing infrastructure facilities for self-employment programmes		✓	✓	
		Organising and empowering Self Help Groups, neighbourhood groups			✓	
		Poverty alleviation need assessments			✓	
		Planning and implementation of self employment and wage employment programmes			✓	
		Providing basic minimum needs under various schemes			✓	
		Skill upgradation of the poor identified by Gram Panchayats	✓			
		Participation in programmes for skill development and creation of public awareness about employment opportunities			✓	
		Conducting technical training programmes	✓			
		Conducting job melas	✓			
17	Education, including primary and secondary schools	Planning and managing both conventional and non- conventional education	✓			
		Planning and monitoring both conventional and non-conventional education		✓	✓	

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Forwarding of proposals and getting sanctions from competent authority for the establishment of lower and upper primary schools			✓	
		Monitoring of govt lower and upper primary schools			✓	
		Construction and maintenance of buildings of govt lower and upper primary schools			✓	F
		Coordination of centrally and state sponsored programmes relating to education	✓	✓		
		Providing necessary support like supply of books, study materials, training inputs to schools at Gram Panchayat Level		✓		
		Collection and updating of data of children			✓	
		Construction and maintenance of government primary and High school buildings		✓		F
		Management, supervision of quality control including administration			✓	
		Survey and evaluation of education activities			✓	
		Monitoring of ashram schools, hostel schools up to higher primary level for backward classes and groups, girls, specially disabled and for minority groups			✓	
		Ensuring full enrollment and attendance in primary and secondary schools			✓	
		Providing technical input, materials financial support to Gram Panchayat and Taluka Panchayat	✓			
		Establishment of special schools and hostels for differently abled children and its management	✓			
		Planning and management of hostels for institutions under Zilla Panchayat	✓			

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Planning, establishment, management of ashram schools, hostel schools at primary school level for backward class and groups, girls, specially disabled and for minority groups and orphanages		✓		
		Engaging guest teachers for institution under Zilla Panchayatas per Government directions	✓			
18	Technical training and vocational education	Forwarding of proposals and getting sanctions from competent authority for the establishment of High schools, PU colleges, ITI, polytechnic colleges	✓			
		Forwarding of proposals and getting sanctions from competent authority for the establishment of high schools	✓	✓		
		Construction and maintenance of Government PU colleges, ITI, polytechnic colleges	✓			F
		Establishment and management of rural artisan and vocational trainings	✓			
		Promotion of rural artisan and vocational trainings		✓	✓	
		Promotion of social education through youth clubs ad-mahila mandals				
		Planning and management of hostel, for PUC children, vocational and technical education for children belonging to backward class and groups, girls, specially disabled and for minority groups, adult literacy	✓			
19	Adult and non-formal education	Promotion of adult literacy		✓		
		Implementation of literacy programmes, non-formal and formal education programmes, promotion of adult literacy			✓	
		Promotion of non-formal education programmes	✓			

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
20	Libraries	Planning, implementation and establishment management and monitoring of Zilla Panchayat level libraries and reading rooms that are not under the control of other local authorities or Government	✓			
		Planning, and monitoring of TP libraries and reading rooms		✓		
		Management and monitoring libraries and reading rooms			✓	
		Upgradation of libraries		✓		
21	Cultural Activities	Documentation of rural products of art and cultural activities, and craftsmen	✓			
		Construction and maintenance of cultural centres at district level and conducting artisan fair	✓			F
		Establishment and maintenance of play fields		✓	✓	F
		Identification of art and culture programmes			✓	
		Setting up platform for art and cultural teams including youth to exhibit their talent				
		Protection and reviving cultural activities	✓		✓	
		Promotion of youth clubs			✓	
		Assisting and protecting poor and indigent artists			✓	
		Maintenance of communal and religious harmony			✓	
		Construction and management of cultural centers, community halls, open air theatres at Gram Panchayat and cluster level			✓	F
		Establishment of Taluka level youth centre for youth		✓		
		Managing youth festivals at district level				
		Organisation/Conducting of youth festival		✓	✓	

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Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Providing life skill education, leadership training and conducting recreational activities for youths			✓	
		Supervising sports schools at district level	✓			
		Institution of annual award to those Gram Panchayats who keep best track record of communal and religious harmony, protection of children, minorities, women against violation of rights, atrocity, discrimination	✓			
22	Market and fairs	Establishment and management of public markets		✓	✓	
		Establishment and management of market facilities			✓	
		Regulation and conducting fairs and festivals including cattle fair	✓	✓	✓	
		Management market and promotion of rural farm products, craft products			✓	
		Providing storage and cold storage facilities for agro products			✓	
		Facilitate farmers for direct marketing and e-marketing of agriculture produce			✓	
		Creation of infrastructure and promotion of marketing of products of self help groups and JLGs				
23	Health and sanitation, including hospitals, primary health centres and dispensaries	Planning and managing both conventional and non- conventional public health facilities at district level	✓			
		Monitoring of primary health centre and Taluka hospitals		✓		
		Monitoring Allopathic and Ayurvedic, sidda, unani, naturopathy and yoga Indian medical systems health facilities at Gram Panchayat level			✓	
		Establishment of a system/ mechanism for continuous support to Gram Panchayat to manage health services and sanitation programmes		✓		

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Forwarding of proposals and getting sanctions from competent authority for the establishment of community health centre and district hospitals	✓			
		Forwarding of proposals and getting sanctions from competent authority for the establishment of primary health centre and Taluka hospitals		✓		
		Forwarding of proposals and getting sanctions from competent authority for the establishment of health sub center at Gram Panchayat level, facilitating and monitoring health services, providing dispensaries			✓	
		Management of community health centre and district hospitals excluding those under management of Government or other local authority	✓			
		Promotion of immunization and vaccination programmes		✓		
		Carrying out immunization and other preventive measures			✓	
		Licensing of eating and entertainment establishments			✓	
		Destruction of stray dogs, street dogs			✓	
		Procurement of equipments, drugs and other medicines, supply of medicines, medical equipments and other medical aids and materials to Taluka Panchayat level, cluster level and Gram Panchayat level health service centres	✓			
		Planning and implementation of district level epidemic management system	✓			
		Implementation of prevention and remedial measures against epidemics			✓	
		Implementation and management of district level maternity and child health programmes	✓			
		Monitoring of maternity and child welfare centres			✓	

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Regulation of sale of meat, fish and other perishable food articles			✓	
		Establishment of district level laboratories and investigation service	✓			
		Setting up facilities and centres for the care of special categories, specially disabled and mentally disabled people	✓	✓		
		Monitoring of Taluka Panchayat level laboratories and investigation service and providing them to Gram Panchayats		✓		
		Coordination of centrally and state sponsored programmes at district level				
		Consolidation of district sanitation plans	✓			
		Promotion of health and sanitation at fairs and festivals		✓		
		Formation of district policy and regulations, its regulation and evaluation	✓			
		Cleaning and preservation of public roads, drains, bathing ghats, tanks, wells, ponds and other public places			✓	
		Establishment and maintenance of burial and cremation grounds			✓	F
		Establishment and maintenance of liquid waste management system		✓	✓	F
		Essential support to Taluka Panchayat and Gram Panchayats	✓			
		Provide technical support to Gram Panchayats		✓		
		Collection, segregation and transport of solid waste to multi village solid waste management plants			✓	
		Construction and maintenance of individual, community toilets and bathrooms and sanitary complexes			✓	F
		Planning and implementation of Gram Panchayat level sanitation programme including for household, public places and all local institutions			✓	

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Development of health and sanitation policy and its implementation			✓	
		Disposal of unclaimed corpses and carcasses, regulation of curing, tanning and dyeing of skins and hides			✓	
		Implementation of sanitation and waste management programmes at Gram Panchayat level			✓	
24	Family Welfare	Planning of family welfare programmes	✓	✓		
		Implementation of family welfare programmes	✓	✓	✓	
25	Women and Child Development	Implementation of programmes to provide technical input	✓			
		Implementation of empowerment of women and children programmes	✓			
		Planning, implementation and monitoring of Integrated Child Development Schemes programmes		✓		
		Promotion, implementation and monitoring of programmes in relation to development and empowerment of women and children		✓		
		Participation in the implementation and monitoring of women and child development programmes			✓	
		Management of school health and nutrition programmes	✓			
		Promotion and monitoring of school health and nutrition programmes		✓		
		Monitoring and participation in planning and implementation of school health and nutrition programmes			✓	
		Maintenance and management of post materic hostels, Juvenile hostels and orphanages	✓			F
		Promoting assistance from local development agencies, private agencies, voluntary organizations in women and child development and empowerment programmes			✓	

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Forwarding of proposals and getting sanctions from competent authority for the establishment of Anganwadis			✓	
		Supervision of Anganwadis			✓	
		Forwarding the list of beneficiaries selected in grama sabha under various social security schemes like pension to destitute, widows, old age, specially disabled, manaswini etc to concerned Department			✓	
		Facilitate implementation of group insurance scheme for the poor			✓	
26	Social welfare, including welfare of the handicapped and mentally retarded	Participate in and monitor implementation of social welfare programmes including those especially disabled, mentally challenged and socially ostracized groups			✓	
		Social Welfare Programmes including welfare of handicapped mentally retarded and destitute		✓		
27	Welfare of the weaker sections, and in particular, of the Scheduled Castes and Scheduled Tribes	To prevent social, cultural practices against Scheduled Castes and Scheduled Tribes and backward communities which undermine freedom and dignity of the individual and also of the community	✓	✓	✓	
		Providing basic facilities in Scheduled Caste and Scheduled Tribes colonies			✓	
		Providing educational assistance to Scheduled Caste and Scheduled Tribes students from own resources of Gram Panchayat on priority			✓	
		Formulation, coordination and implementation of programmes to create legal and other awareness among weaker sections of the society specially Scheduled Castes and Scheduled Tribes			✓	
		Participate in and monitor the implementation of programmes for the welfare of weaker sections			✓	

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Planning and management of hostels for Scheduled Caste and Scheduled Tribes and backward communities, Ashrama schools at Taluka and lower level		✓		
		Supervision and management of post-metric hostels at district level	✓			
		Planning and management of pre-metric hostels		✓		
		Management of vocational training centers for Scheduled Castes, Scheduled Tribes and backward communities	✓			
		Planning and monitoring of Gram Panchayat level hostels for Scheduled Caste, Scheduled Tribes and Backward communities			✓	
		Distribution of grants, loans and subsidies to individuals and other under schemes for welfare of Scheduled Castes/Scheduled Tribes and other Backward Classes	✓			
28	Public distribution System (PDS)	Distribution of essential commodities		✓		
		Monitoring the distribution of food grains and other daily necessities			✓	
		Monitoring of public distribution system, creating awareness			✓	
		Construction and maintenance of godowns and rural warehouses with Gram Panchayats funds			✓	F
29	Maintenance of community assets	Construction and maintenance of Taluka bus stands car, auto and bus stands, cart stands outside municipal limits of other local bodies		✓		F
		Construction and maintenance of cattle farm, community cattle sheds, pounds, village bus stand, rickshaw stand, taxi, auto stand, cart stand, slaughter houses and commercial complexes			✓	F

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Maintaining all Community assets vested in Taluka Panchayat or transferred by the Government or any local authority or organization		✓		F
		Preservation and maintenance of other community assets		✓		F
		Protection, conservation and management of community assets that are entrusted to Gram Panchayats, its mapping, measurement, comprehensive documentation and its maintenance			✓	
		Systematic documentation and protection of records of all assets such as ponds, water groove, canals, agriculture pits, well, bore-well and other wells, pasture, forest, plantation etc			✓	
Others	(A)General	Overall supervision, coordination and integration of development schemes at Taluka and District levels and preparing the plan for the development of the district	✓			
		Preparation of the annual plans in respect of the schemes entrusted by virtue of the Act and those assigned by the Government or the Zilla Panchayat and submission thereof to the Zilla Panchayat within the prescribed time for integration with the district plan		✓		
		Preparation of annual plans for the development of the Panchayat area			✓	
		Preparation of annual budget			✓	
		Consideration and consolidation of the annual plans of all the Grama Panchayats in the Taluka and submission of the consolidated plan to the Zilla Panchayat		✓		
		Preparation of annual budget of the Taluka Panchayat and its submission within the prescribed time to the Zilla Panchayat		✓		

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Providing reliefs in natural calamities		✓	✓	
		Removal of encroachments on public properties			✓	
		Organizing voluntary labour and contribution for community works			✓	
		Maintenance of essential statistics of the villages			✓	
		Performing such functions and executing such works as may be entrusted by the Government or the Zilla Panchayat		✓		
	(B) Issue of all certificates	Issue of certificates such as NOC for mines & geology Electrification, excise, biodiversity, land conversion etc Licenses for Home stay, resorts, bar and restaurants, hotels, liquor shops, Burial, cremation ground and crematorium, slaughter house etc			✓	
	(C) Management of statistics	Consolidation of district statistics	✓			
		Consolidation of Taluka statistics		✓		
		Consolidation and finalization of district perspective plan based on Talukaa Panchayat perspective plans	✓			
		Providing technical experts support to GPs to collect data, information and for planning		✓		
		Monitoring progress and ensure quality implementation of all Government programmes including Special component plan and Tribal sub-plan		✓		
		Collection, tabulation, updating of all statistics relating to the village			✓	
	(D) Planning	Formation of District level planning	✓			
		Committee to consolidate planning received from Taluka Panchayat, preparation of district level plan, approval	✓			
		Setting up a team of technical and subject experts for preparation of perspective people's plan and annual plan	✓		✓	

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Providing technical experts support to Talukaa Panchayats to collect data, information and for planning	✓			
		Monitoring progress and ensure quality implementation of all Government programmes including SCP and TSP	✓			
		Evaluation of schemes	✓			
	(E) Co-operation	Facilitation of all district level cooperative societies	✓			
		Facilitate in promoting all block or Taluka level cooperative societies		✓		
		Preparation and implementation of programmes to popularise, strengthen cooperative activities			✓	
	(F) Rural environment and ecology	Providing technical support to Gram Panchayat and Talukaa Panchayats for the protection of rural electrification environment and ecology	✓			
		Providing technical support to Gram Panchayats for the protection of rural environment and ecology		✓		
		Planning and implementation for protection and preservation of rural environment and ecology in conformity with National & State policy			✓	
		Establishment of GP biodiversity management committee			✓	
		Preparation of Peoples' Biodiversity Register			✓	
		Preparation and implementation of plans and programmes for the Biodiversity Act,			✓	
		Protection of ecologically sensitive areas			✓	
		Preparation and implementation of plans for the protection of environment			✓	
		Maintenance of parks, regulation of manure pits in public places, establishment and control of shandies			✓	F
	(G) Income generation activities	Creation of assets and renting them out at District headquarters	✓			F

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		Creation of assets and renting them out at the Taluka ward quarters		✓		F
		Taking up various income generation activities for the augmentation of own resources			✓	
	(H) Knowledge management	Undertake awareness generation and Information, Education and Communication activities for all Government scheme	✓			
		Collection and compilation of district data and maintaining database	✓			
		Collection and compilation of Taluka data and maintaining database		✓		
		Collection and compilation of household data and maintaining database			✓	
		Recording of the history, culture, heritage	✓	✓	✓	
		Conducting surveys and studies to determine the human development	✓	✓	✓	
		Periodical calculation of human development index	✓	✓	✓	
		Making available all data to the people	✓	✓	✓	
		Awareness generation and Information, Education and Communication activities for all Government schemes		✓	✓	
	(I) Disaster management	Creating infrastructure required for disaster management	✓			F
		Conducting training to Gram Panchayat and Taluka Panchayat level functionaries in disaster management programmes		✓		
		To assist the concerned authority for conducting survey to identify disaster prone localities			✓	
		To assist the concerned authority for creation and maintenance of disaster management facilities			✓	F
		To assist the concerned authority for identification of local as well as outside experts in disaster management			✓	

APPENDIX 2

Karnataka Activity Mapping						
S.No.	Functions	Activities	DP	BP	GP	Fund(F)
		To assist the concerned authority for providing relief and compensation to victims of disasters with Gram Panchayat own funds and as per guidelines issued by government			✓	
	(J) Tourism	Identification and proposing development of tourist spots	✓	✓	✓	
		Formulation of district tourism policy and regulation of tourism activities	✓			
		Promotion of tourism activities		✓		
		Facilitation of tourism activities			✓	
		Providing of basic amenities at tourist centres entrusted	✓	✓	✓	
		Establishment of tourist attractions entrusted	✓			
		Development of tourist attractions entrusted		✓		
		Maintenance of basic amenities at tourist centres entrusted	✓		✓	F
		Collection of entry fees, parking fees other than at places maintained by Archeology Survey of India or by other local authorities or Government Departments			✓	
		Deployment of tourist guides, green police, watch and ward, life savers at Taluka tourist spots and collection of entry fees, parking fees in centres entrusted to it	✓			

APPENDIX 2

Madhya Pradesh Activity Mapping						
S. No.	Subject	Description	DP	BP	GP	Fund(F)
1	Agriculture, including agricultural extension	Make reasonable provision on the matters related to Agriculture		✓		
2	Land improvement, implementation of land reforms, land	To manage natural resources including land, water and forests within the area of the village			✓	
		Management of public land and management, extension and development of village site			✓	
3	Minor irrigation, water management and watershed development	Regulation and use of minor water bodies			✓	
		To regulate the use of water of rivers, streams, minor water bodies for Irrigation purposes;			✓	
		To plan, own and manage minor water bodies	✓	✓	✓	
4	Animal husbandry, dairying and poultry	Construction and maintenance of sources of water for bathing and washing and supply of water for domestic animal			✓	F
		Make reasonable provision on the matters related to Animal Husbandry		✓		
		Establishment and management of cattle ponds and maintenance of records relatillg to cattle			✓	F
5	Fisheries	To lease out any minor water body up to a specified area for the purpose of fishing and other commercial purposes			✓	
		Make reasonable provision on the matters related to Fisheries		✓		
6	Social forestry and farm forestry	Make reasonable provision on the matters related to Social Forestry		✓		
7	Minor forest produce	Plantation and preservation of Village forest			✓	
8	Small scale industries, including food processing industries				✓	
9	Khadi, village and cottage industries	Make reasonable provision on the matters related to Cottage Industries		✓		

APPENDIX 2

Madhya Pradesh Activity Mapping						
S. No.	Subject	Description	DP	BP	GP	Fund(F)
10	Rural housing	Consider the application for establishment of colonies falling within GP			✓	
11	Drinking water	Construction, repair and maintenance of public wells, ponds and tanks and supply of water for domestic use			✓	F
12	Fuel and fodder	Maintenance of grazing lands			✓	F
13	Roads, culverts, bridges, ferries, waterways and other means of	Management of public ferries			✓	F
		Construction and maintenance of village roads, culverts, bridges, bunds and other works and building of public utility				F
		Reallocate the funds made available by the Central/State govt for functions such as works, schemes, works, projects	✓		✓	
		Secure the execution of plans, projects, schemes or works common to two or more GPs		✓		
		Ensure execution of works, schemes, projects assigned to it	✓	✓	✓	
14	Rural electrification, including distribution of electricity	Lighting of village streets and other public places			✓	F
15	Non-conventional energy sources					
16	Poverty alleviation programme.	To identify and select persons as beneficiaries under the poverty alleviation and other programmes			✓	
17	Education, including primary and secondary schools					
18	Technical training and vocational education					
19	Adult and non-formal education	Make reasonable provision on the matters related to Adult Education		✓		
20	Libraries					

APPENDIX 2

Madhya Pradesh Activity Mapping						
S. No.	Subject	Description	DP	BP	GP	Fund(F)
21	Cultural activities	Regulating and control over entertainment shows, shops, eating houses and vendors of drinks, sweetmeats, fruits, milk and of other similar articles;			✓	
		Maintenance of ancient and historical monuments			✓	F
		Promotion of youth welfare, family welfare and sports			✓	
		Arrangement in connection with local pilgrimage- and festivals		✓		
		To safeguard and preserve the traditions and customs, cultural identity, community resources and the customary mode of dispute resolution in scheduled areas			✓	
22	Markets and fairs	Management of the public markets, public melas and exhibitions		✓		
		Establishment, management and regulation of markets and melas other than public markets and public melas			✓	F
		Regulation of sale and preservation of meat			✓	
23	Health and sanitation, including hospitals, primary health centres	Construction, maintenance and clearing of public streets, latrines, drains, tanks, wells and other public places			✓	F
		Sanitation, conservancy and prevention and abatement of nuisance			✓	F
		To regulate the offensive or dangerous trade			✓	
		Filling in of disused wells, unsanitary ponds, Pools ditches and pits and conversion of step wells into sanitary wells			✓	F
		Removing of obstructions and projections in public streets			✓	F
		Regulating the construction of house, latrines, urinals, drains and water closets			✓	

APPENDIX 2

Madhya Pradesh Activity Mapping						
S. No.	Subject	Description	DP	BP	GP	Fund(F)
		Regulating places for disposal of dead bodies, carcasses and other offensive matters			✓	
		Rendering assistance in prevention of contagious diseases			✓	
		Rendering assistance in preventive measures for safety of human being and cattle prescribed by Government Department			✓	
		Establishment of Raksha Samiti for safety of life and property			✓	F
		Providing medical assistance to indigent persons in serious and emergency cases			✓	
		Provision of emergency relief in cases of distress caused by fires, floods, drought, earthquake, scarcity, locust swarms, epidemics and other natural calamities		✓		
24	Family welfare	Advise the state govt with respect to development activities, protection of environment, social forestry, family welfare	✓			
		Make reasonable provision to the matters related to family planning		✓		
		Maintenance of records of births, deaths and marriages			✓	
25	Women and child development	Make reasonable provision to the matters related to Welfare of Women, youth and children		✓		
26	Social welfare, including welfare of the handicapped and mentally	Prepare annual plans for economic development and social justice	✓	✓	✓	
		Consolidate and submission of the annual plan of all Gram Panchayat and the Janpad Panchayat		✓		
		Make reasonable provision to the matters related to welfare of disabled and the destitutes		✓		

APPENDIX 2

Madhya Pradesh Activity Mapping						
S. No.	Subject	Description	DP	BP	GP	Fund(F)
		coordinate, monitor and evaluate the activities, and guide Janpad Panchayat, GP	✓			
		Coordinate the proposals for grants for any special purpose received from janpad panchayat and forwarded to the state government	✓			
		Prepare plan of works and development schemes to be undertaken from Janpad Panchayat Fund		✓		
		Supervise, monitor and manage the works of development schemes from Janpad Panchayat funds		✓		
		Undertake regional planning and infrastructural development		✓		
		prepare annual plans in respect of the schemes entrusted to it	✓			
		Assistance to the disabled and destitutes;			✓	
		Removal of social evils like dowry			✓	
		Make reasonable provision on the matters related to Integrated Rural Development		✓		
		To approve all plans including Annual Plans, programmes and projects for social and economic development			✓	
27	Welfare of the weaker sections, and in particular, of the Scheduled	To exercise control local plans, resources and expenditure for such plans including tribal sub-plans	✓	✓	✓	
		To mobilize people for community welfare programmes			✓	
		Make reasonable provision to the matters related to welfare of backward classes		✓		
28	Public distribution system	Select beneficiaries under various programmes			✓	

APPENDIX 2

Madhya Pradesh Activity Mapping						
S. No.	Subject	Description	DP	BP	GP	Fund(F)
		Control and monitor beneficiary oriented schemes and programmes			✓	
29	Maintenance of community assets	organise voluntary labour and contribution for community work and promote the concept of community ownership			✓	
Other	General Functions	To lay down the principles for identification of schemes and their priority for economic development of the village			✓	
		To consider the Annual Budget of the Gram Panchayat, and make recommendations			✓	
		To ascertain and certify the proper utilization by the Gram Panchayat of the funds for plans, programmes and projects			✓	
		To ensure active participation of people in Implementation, maintenance and equitable distribution of benefits of development schemes In the village			✓	
		Assisting in the census operation and in the Surveys conducted by the State Government or Central Government			✓	
		Implementation, execute and supervise development schemes and construction work			✓	F

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
1	Agriculture including agriculture extension	Arranging cooperative management of village lands and resources, and organising collective cooperative farming			✓.	
		Improving agriculture by providing tools and supplies, and establishing model farms			✓.	
		Bringing under cultivation waste and fallow lands vested by Government in the panchayat			✓	
		Intensive paddy cultivation		✓		
		removal of unauthorised cultivation of any crop on any grazing land or any other land not being private property			✓	
		Compost and local manures	✓.	✓		
		Distribution of fertilisers, agricultural implements and agricultural quota of iron, steel and cement	✓.			
		Demonstration and propagation of improved agricultural methods and practices and establishment and maintenance of model agricultural farms		✓.		
		Demonstration of improved agricultural practices	✓	✓		
		Crop Protection	✓	✓	✓	
		Importation and distribution of improved seeds	✓	✓		F
		Establishment and maintenance of godowns	✓	✓		F
		Advancement and improvement of agriculture	✓	✓		F
		Air compressors	✓	✓		
		Reclaiming waste land and cultivating it with prior permission from the State Government			✓	
		Khar land development	✓			
		Establishment and maintenance of nurseries for production of improved seeds and encouraging their use			✓	F
		Crop experiments			✓	

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Ensuring conservation of manurial resources, preparing compost and sale of manure			✓	
		Securing minimum standards of cultivation in the village with a view to increasing agricultural production			✓	
		Assistance in the implementation of land reform schemes			✓	
		Establishment of granaries			✓	F
		Increasing production of fruits and vegetables		✓		
		Crop Competition		✓		
		Crop Campaigns		✓		
		Promotion of Co-operative farming			✓	
		Drawing up of programmes for increasing the output of agriculture and non-agricultural produce in the village			✓	
2	Land improvement, implementation of land reforms, land consolidation and soil conservation.	Collection of land revenue			✓	
		Maintenance of village records relating to land revenue			✓	F
3	Minor irrigation, water management and watershed development.	Maintenance and regulation of the use of public buildings, tanks and wells (other than tanks and wells used for irrigation) vesting in or under the control of the panchayat			✓	F
		Minor irrigation Works	✓		✓	
4	Animal husbandry, dairying and poultry	Veterinary aid (excluding District Veterinary Hospitals but including veterinary dispensaries, veterinary aid centres and village veterinary chests)	✓	✓		
		Improvement of cattle and cattle breeding and general care of livestock	✓	✓	✓	F
		Formation of Talukaa Livestock Improvement Associations and the like		✓		F
		Improvement of the breed of cattle ,horses and other livestock	✓			
		Distribution of improved poultry	✓	✓		
		Distribution of improved sheep		✓		
		Organisation of cattle shows and rallies	✓			

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Intensive piggery development	✓			
		intensive poultry development	✓			
		Dairy Development	✓	✓		
		Intensive Cattle Development	✓			
		Establishment, control and management of cattle pounds			✓	F
		Disposal of unclaimed cattle			✓	
		Control of cattle stands, threshing floors, grazing grounds and community lands			✓	
		Organisation of cattle shows and rallies		✓		
5	Fisheries					
6	Social Forestry and farm					
7	Minor forest produce	Village forests and grazing lands (including measures for development of village woodlands for purposes of pasture and fuel)	✓	✓		
		Raising, preservation, improvement and regulation of the use of village forests and grazing lands including lands assigned under the Indian Forest Act,			✓	
		Measures for development of village woodlands for purposes of pasture and fuel		✓		
8	Small scale industries, including food processing industries.					
9	Khadi, village and cottage industries.	Promotion, improvement and encouragement of cottage and village industries			✓	F
		Organisation of Credit Societies and Multi-purpose Co-operative Societies			✓	
10	Rural housing.	Maintenance of poor-houses	✓	✓		F
		Rural housing	✓	✓	✓	
11	Drinking water	Works for preservation from pollution of water for drinking, bathing and cooking	✓			
		Rural Water Supply	✓			
		Village Water Supply Wells		✓		
12	Fuel and fodder	Fodder Development Plots		✓		

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Silo Pits		✓		
13	Roads, culverts, bridges, ferries, waterways and other means of communication.	Construction, maintenance and repair of public roads, drains, bunds and bridges			✓	F
		Construction, maintenance and repairs of village roads, major and other district roads, and bridges on above mentioned roads	✓			F
		Construction, maintenance and repairs of village roads, bridges and culverts on village roads		✓		F
		Construction and maintenance of dharamshalas			✓	F
		Dharmashalas, rest-houses, travellers' bungalows, sarais and the like	✓	✓		
		Removal of obstruction and projections in public streets or places and in sites, not being private property, which are open to the public whether such sites are vested in the panchayat or belong to Government			✓	
		Extension of village sites and regulation of buildings			✓	
		Construction, maintenance and repairs of other means of communications	✓			F
		Construction, maintenance and repairs of Public ferries	✓	✓		F
		Maintenance of trees in the vicinity of roads	✓	✓		
14	Rural electrification, including distribution of electricity	Lighting of village			✓	
15	Non-conventional energy sources					
16	Poverty alleviation programme	Local vagrancy relief for the poor	✓	✓		
17	Education, including primary and secondary schools.	Provision of equipment and playgrounds for primary schools	✓	✓	✓	F
		Spread of education			✓	

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Construction and maintenance of primary school building	✓	✓	✓	F
		Management of primary schools	✓	✓	✓	
		Other educational objects	✓	✓	✓	
		Establishment, management, maintenance, inspection and visiting of primary schools and basic schools including grants to aided schools	✓			F
		Maintenance and Repairs of Primary School Buildings vesting for the time being in the Zilla Parishad			✓	F
		Establishment, management, maintenance, inspection and visiting of secondary schools.	✓			F
		Grant of loans and scholarships to students in respect of primary and secondary education	✓			
		Construction and maintenance of primary and secondary school buildings of the Zilla Parishads[]	✓			F
		Rural Insurance			✓	
18	Technical training and vocational education.					
19	Adult and Non -Formal education	Community Recreation Centres	✓	✓		
		Adult Literacy centres	✓	✓	✓	
		Sports, games, playgrounds, equipment and welfare organisations	✓	✓		
		Kisan Melas	✓	✓		
		Conducts tours within the State, and with the previous permission of the State Government, outside the State	✓	✓		
		Mobile cinema vans	✓	✓		
		Dissemination of information	✓	✓		
		Short camps	✓	✓		
20	Libraries.	Libraries and reading-rooms	✓	✓		
21	Cultural activities.	Organising Fairs, shows and exhibitions	✓	✓		

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Public receptions and ceremonies and entertainment	✓	✓		
		Arrangement for local pilgrimages	✓	✓		
22	Markets and fairs.	Establishment, maintenance and regulation of fairs, pilgrimages and festivals			✓	F
		Establishment and maintenance of markets			✓	F
		Control of fairs, bazars, tanga stands and car stands			✓	
		Establishment and maintenance of ware-houses			✓	F
		Protected Water Supply for fairs in rural areas	✓			
23	Health and sanitation, including hospitals, primary health centres and dispensaries.	Maintenance of medicine boxes in villages	✓	✓		F
		School Health Service	✓			
		Subsidised Medical Practitioners Centres		✓		
		Vaccination	✓			
		Mobile Hygiene Units	✓			
		Measures for treatment of Anti-yaws	✓			
		Replenishing stock of Ayurvedic medicine chest in villages		✓		
		Rural Sanitation	✓	✓		
		Surface drainage in villages		✓		
		Providing medical relief			✓	
		Rural Medical Relief Centres		✓		
		Preservation and improvement of public health			✓	
		Taking necessary measures in the interest of Public Health	✓	✓		
		Taking of measures to prevent outbreak, spread or recurrence of any infectious disease			✓	
		Encouragement of human and animal vaccination			✓	
		Regulation by licensing or otherwise of tea, coffee and milk shops			✓	

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Construction and maintenance or control of slaughter houses			✓	F
		Cleansing of public roads, drains, bunds, tanks and wells (other than tanks and wells used for irrigation) and other public places or works			✓	
		Reclaiming unhealthy localities	✓		✓	
		Removal of rubbish heaps, jungle growth, prickly pear, filling in of disused wells, insanitary ponds, pools, ditches, pits or hollows, prevention of water logging in irrigated areas and other improvement of sanitary conditions			✓	
		Construction and maintenance of public latrines			✓	F
		Sanitation, conservancy, prevention and abatement of nuisance and disposal of unclaimed corpses and carcasses of dead animals			✓	
		Excavation, cleansing and maintenance of ponds for the supply of water to animals			✓	
		Provision, maintenance and regulation of burning and burial grounds			✓	
		Burial and cremation grounds (including disposal of the dead)	✓			
		Management and control of bathing or washing ghats which are not managed by any authority			✓	
24	Family welfare	Registration of births, deaths and marriages			✓	
25	Women and child development.	Maternity and child welfare programmes			✓	
		Women's and Child organisations and welfare programmes	✓	✓		
		Establishment and maintenance of Balwadis		✓		F
		Undertake propaganda and publicity for welfare of backward classes		✓		

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Organisation of entertainment programmes for backward classes		✓		
		Holding social melas		✓		
		Sanskar Kendras, Community-cum-recreation centres and community halls for backward classes		✓		
		Supply of clothes to Vimukta Jatis		✓		
		Financial assistance for purchase of medicines and giving of grants to voluntary agencies for administering medical relief		✓		
		provision of houses for backward class persons		✓		
		provision of drinking water wells		✓		
26	Social welfare, including welfare of the handicapped and mentally retarded.	Assistance to the residents when any natural calamity occurs			✓	
		Organising voluntary labour for community work and works for the up-lift of the village			✓	
		Establishment and maintenance of works or the provision of employment in times of scarcity			✓	F
		Provision of employment to needy local persons seeking manual work under any scheme for employment guarantee			✓	
		Village uplift	✓	✓		
		Building model villages (including grants and loans for the purpose)	✓	✓		
		Works to promote health, safety, comfort or convenience of the public	✓	✓		
		Securing postal services in a village non-refundable contribution to the Posts and Telegraphs Department			✓	
		Securing postal services in a villages within a district when GP is unable to do it	✓			
		Monetary grants to members of a family of a deceased member of the armed forces of the Union	✓	✓		

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Monetary grant for freedom-fighter or members of the family of the deceased freedom-fighter residing in rural areas who do not get any financial assistance from the State Government	✓			
		Construction, maintenance and renting of buildings for housing the branches of the Banks that promotes rural development especially through agricultural credit	✓			F
27	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	Gives financial assistance to individual cultivators in the form of loans and subsidies		✓		
		Establishment of spinning wheels to Vimukta Jatis		✓		F
		celebration of Harijan weeks to remove untouchability		✓		
		Zunka Bhakar Programme to remove untouchability		✓		
		Encouragement of inter-caste marriages between caste Hindus and Harijans		✓		
28	Public distribution system.	Opening fair price shops			✓	
29	Maintenance of Community assets	Community Development Programme	✓	✓		
		Local Development Works Programme	✓	✓		
		Watch and Ward of the village			✓	
		Planting of trees along roads, in market places and other public places and their maintenance and preservation			✓	
		Provision and maintenance of playgrounds, public parks and camping grounds			✓	
		Village Volunteer Force and Defence Labour Bank			✓	
		Rendering assistance in extinguishing fires and protecting life and property when fire occurs			✓	

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Regulating, checking and abating of offensive or dangerous trades or practices			✓	
		Construction and maintenance of houses for the conservancy staff of the panchayat			✓	F
		Construction and maintenance of rural Parks and Gardens (excluding National Parks and Gardens)	✓			F
		Construction of administrative and other buildings	✓			F
		Community Development Programme	✓			
		Local Development Works Programme	✓			
		Improvement and extension and laying of village sites (including grants and loans for the purpose)	✓	✓		
		Planting and preservation of trees on public grounds and gardens	✓	✓		
Others	General Administration	Preparation of plans for the development of the village			✓	
		Preparation of the statement showing requirement of supplies and finances needed for carrying out rural development schemes			✓	
		Reporting to proper authorities village complaints which are not removable by the panchayat			✓	
		Making Surveys			✓	
		Preparation, maintenance and up-keep of panchayat records			✓	
		Numbering of premises			✓	
		Acting as a channel through which assistance given by the Central or State Government for any purpose reaches the village			✓	
		Preparation of statistics of unemployment			✓	
		Publicity through recreational activities	✓	✓		
		Rural broadcasting	✓	✓		

APPENDIX 2

Maharashtra Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Mobile Publicity Vans	✓			
		Well-being of employees of Zilla Parishads	✓			
		Panchayat Raj Training Centre for proper selection and attendance of trainees	✓			
		Sammelans of Panchas, Sarpanch of Village Panchayats and other non-officials		✓		

Odisha Activity Mapping						
S No	Theme	Activity	DP	BP	GP	Fund(F)
1	Agriculture, including agriculture extension	Undertake schemes or adopt measures including giving of financial assistance relating to the development of agriculture	✓			
		Implementation of schemes for economic development and social justice in relation to agriculture, including agricultural extension			✓	
		Assisting and advising agriculturists in reclaiming waste lands and cultivating fallow lands			✓	
		Development of co-operation, promotion of co-operative stores for improved seeds and implements, arranging for co-operative management of land and other resources of the village and establishment of Goshalas and dairy farms on co-operative lines			✓	
		Maintenance of village agricultural bunds situated on lands belonging to or vested in the State Government and construction of such bunds on any such land			✓	F
		Drawing up and implementation of agricultural production plans			✓	
2	Land development, land reform implementation, land consideration and soil conservation	Supervision and maintenance of soil conservation works			✓	
		Construction, repair maintenance, alteration and improvements of Public Streets			✓	F

APPENDIX 2

Odisha Activity Mapping						
S No	Theme	Activity	DP	BP	GP	Fund(F)
		Lighting, watering and cleaning of Public Streets and other Public Places			✓	F
		Removal of unauthorised obstructions, projections and encroachments in or upon Public Streets and other Public Places			✓	
		Planting and care of trees on the sides of Public Streets or in other Public Places vested in it*			✓	
		Maintenance of village forest declared as such by notification by the State Government for the purpose of this Act			✓	
		Ownership of minor forest produce			✓	
3	Minor irrigation, water management and watershed development	Undertake schemes or adopt measures including giving of financial assistance relating to the development of minor irrigation	✓			
4	Animal husbandry, dairying and poultry	Undertake schemes or adopt measures including giving of financial assistance relating to the development of cattle	✓			
		Registration of animals sold			✓	
		Regulation and control of movement of cattle for protection of crops			✓	
		Destruction of stray and ownerless dogs			✓	
		Improved breeding and medical treatment of cattle and prevention of cattle diseases			✓	
		Construction, maintenance and regulation of slaughter houses			✓	F
5	Fisheries					
6	Social and farm forestry	Undertake schemes or adopt measures including giving of financial assistance relating to the development of social forestry	✓			
7	Minor forest produce	Ownership of minor forest produce			✓	
8	Small industries	Undertake schemes or adopt measures including giving of financial assistance relating to the development of industries	✓			
9	Cottage and village industries	Undertake schemes or adopt measures including giving of financial assistance relating to the development of industries	✓			

APPENDIX 2

Odisha Activity Mapping						
S No	Theme	Activity	DP	BP	GP	Fund(F)
		Organisation, management and promotion of cottage industries and the establishment and maintenance of trading and other remunerative schemes			✓	
10	Rural Housing				✓	
11	Drinking water	Undertake schemes or adopt measures including giving of financial assistance relating to the development of water supply	✓			
		Construction and maintenance of works and means for supply of water for Public and Private Purposes; and regulation of sources of water-supply for drinking purposes and storage of water supplied for drinking purposes			✓	F
12	Fuel and fodder land	Management, direction and control over wastelands, communal lands, timber, fuel, fodder and other purposes			✓	
13	Roads, Culverts, bridges, ferries, water-ways and other means of communication	Construct new bridges and culvert			✓	F
		Divert or close any such Public Street, bridge or culvert			✓	
		Widen, open, enlarge or otherwise improve any such Public Street, Culvert or Bridge and with minimum damage			✓	
		Deepen or otherwise improve such waterways			✓	
		Undertake small irrigation projects (with approval from prescribed authority)			✓	
14	Rural electrification, including distribution of electricity.	Undertake schemes or adopt measures including giving of financial assistance relating to the development of rural electrification including distribution of electricity	✓			
15	Non-conventional energy source					
16	Poverty alleviation programme	Implementation of anti-poverty programmes and monitoring supervision thereof	✓			
		Identify or select persons as beneficiaries under the poverty alleviation or similar other programme			✓	

APPENDIX 2

Odisha Activity Mapping						
S No	Theme	Activity	DP	BP	GP	Fund(F)
17	Education including primary and secondary schools	Grant aid to any school, public library, public institution of public welfare organization within the district	✓			
		Establish scholarships or award stipends within the State for the furtherance of technical or other special forms of education	✓			
		Undertake schemes or adopt measures including giving of financial assistance relating to the development of primary and secondary education	✓			
		Management, control and spread of primary education in the Block		✓		
		Rendering all reasonable assistance to the Samiti in matter of establishment and maintenance of schools for primary education			✓	
18	Technical training and vocational education					
19	Adult and informal education	Undertake schemes or adopt measures including giving of financial assistance relating to the adult education	✓			
		Adult education; establishment of Primary Schools either jointly with any other Grama Panchayat or otherwise with the prior approval of the Panchayat Samitis concerned			✓	
20	Libraries	Establishment and maintenance of libraries and reading rooms and providing for music and other entertainments in public Places			✓	F
21	Cultural Activities	Establishment and maintenance of akharas and clubs and Places for sports, games and other recreations			✓	F
22	Markets and fairs	Regulation of meals, fairs and festivals and establishment, maintenance and regulation of markets, hats and cart-stands including stands for carriage or motor vehicles within the meaning of the Motor Vehicles Act,			✓	
		Registration of sales of animals in such markets, hats and fairs within the Grama			✓	

APPENDIX 2

Odisha Activity Mapping						
S No	Theme	Activity	DP	BP	GP	Fund(F)
23	Health and sanitation, including hospitals, primary health centres and dispensaries.	Undertake schemes or adopt measures including giving of financial assistance relating to the development of public health and sanitation including establishment of dispensaries and hospitals	✓			
		Supervision of enforcement of laws relating to vaccination and registration of births and deaths		✓		
		Construction, maintenance and cleaning of drains and drainage works and all Public latrines, urinals and similar conveniences and the disposal of drain water and sullage			✓	F
		Scavenging, removal and disposal of filth, rubbish and other obnoxious Polluted matters			✓	
		Reclamation of unhealthy locality, the removal of noxious vegetation and generally the abatement of all nuisances			✓	
		Measures for preventing and checking the spread of epidemic or infectious and other dangerous diseases			✓	
		Public vaccination and inoculation			✓	
		Any measure not hereinbefore specifically mentioned which is likely to promote Public safety, health, convenience or general welfare			✓	
		Control over the disposal of adulterated foodstuffs and unwholesome food and making of report to the appropriate authority under any law for the time being in force			✓	
24	Family welfare	Registration of births, deaths and marriages and maintenance of registers prescribed by or under this Act			✓	
25	Women and child development	Maternity and child welfare and establishment of centres for the purpose			✓	
26	Social welfare, including welfare of the handicapped and mentally retarded				✓	

APPENDIX 2

Odisha Activity Mapping						
S No	Theme	Activity	DP	BP	GP	Fund(F)
27	Welfare of the weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes					
28	Public distribution system	Undertake schemes or adopt measures including giving of financial assistance relating to distribution of essential commodities	✓			
29	Maintenance of community assets	Planning, execution and supervision of development programmes, scheme and work in the Blocks relating to community development		✓		
		Protection, maintenance and development of all properties vested in or entrusted to the management of the Grama Panchayat			✓	
		Establishment, management and maintenance of common grazing grounds and lands for common benefit of the people of the Grama			✓	F
		Establishment and maintenance of ferries, fair-weather roads, cattle pounds and imposition of fees therefor			✓	F
		Construction and maintenance of dharmasalas and rest houses				F
A	Plan for economic development	Co-ordinate and integrate the development plans and the schemes prepared by a Samiti in the district	✓			
		Distribution of untied funds	✓			
B	Planning and statistics	Prepare plans and implement schemes for economic development and social justice	✓			
		Maintenance of records relating to Cattle Census, Population Census and other statistics as may be prescribed			✓	
		Supervision and maintenance of village and field boundary marks and maintenance of village records when so required by the State Government			✓	
		Statistics of unemployment			✓	
C	Relief Work	Adopt measures for the relief of distress	✓			
		Relief from famine or other calamity			✓	

APPENDIX 2

Odisha Activity Mapping						
S No	Theme	Activity	DP	BP	GP	Fund(F)
		Organisation of fire services and protection of life and property in case of fire			✓	
		Establishment and maintenance of works for providing employment in time of scarcity and establishment of granaries			✓	
		Organising a body of Grama Swechha Sevaks for assisting the Grama Panchayat in the discharge of its functions in the matter of Social Services such as extinguishing village fire, protecting life and property when fire or flood occurs, disposing of dead bodies and rendering such other social and philanthropic services by the State Government from time to time				
D	<i>Supervision over Gram Panchayat</i>	Supervisory powers over the Grama Panchayats within the Blocks to be exercised in such manner and to such extent as may be prescribed		✓		
		The doing of anything the expenditure on which is declared by the State Government to be an appropriate charge on the Grama Fund			✓	

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
1	Agriculture including, agriculture extension	Promotion of measures to increase agricultural production	✓			
		Establishment and maintenance of godowns	✓			F
		Promotion and development of agriculture and horticulture		✓	✓	
		Promotion of cultivation and marketing of vegetables, fruits and flowers		✓		
		Development of wastelands and grazing lands and preventing their unauthorized alienation and use			✓	
2.	Land development, land reform implementation, land consideration and soil conservation	Planning and implementation of land improvement, soil conservation and land consolidation programmes entrusted by the Government	✓			
		Assisting the Government and Zila Panchayat in the implementation of land improvement, soil conservation and land consolidation programmes of the Government		✓		
		Assisting the Government and other agencies in land development, land reform and soil conservation			✓	
		Assisting in land consolidation			✓	
3.	Minor irrigation, water management and watershed development	Construction and maintenance of minor irrigation and inter-Khand water projects	✓			F
		Managing the water distribution	✓			
		Development of sub-soil water	✓			
		Watershed development	✓			
		Assisting the Government and Zila Panchayat in the construction and maintenance of minor irrigation works		✓		
		Implementation of community and individual irrigation works		✓		
		Managing and assisting in water distribution from minor irrigation projects			✓	

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Construction, repair and maintenance of minor irrigation projects, regulation of supply of water for irrigation purpose			✓	F
4.	Animal husbandry, dairying and poultry	Establishment and maintenance of veterinary and animal husbandry services	✓			F
		Improvement of breeds	✓			
		Promotion of dairying, poultry and piggery	✓	✓	✓	
		Maintenance of veterinary services		✓		
		Improvement of breed of cattle, poultry and other livestock		✓	✓	
5.	Fisheries	Development of fisheries and irrigation works	✓			
		Implementation of fishermen's welfare programmes	✓			
		Promotion of fisheries development		✓		
		Development of fisheries in the village			✓	
6	Social and farm forestry	Promotion of Social and farm forestry, tree plantation and sericulture	✓			
		Development of wastelands	✓			
		Planting and preserving trees on the sides of roads and public lands		✓	✓	
		Development and promotion of social forestry and sericulture		✓	✓	
7	Minor forest produce	Promoting of small scale industry and food processing unit	✓			
		Promotion and development of minor forest produce		✓	✓	
8	Small industries	Promotion of small scale industry and food processing unit	✓			
		Help in development of rural industry;		✓		
		Creating general awareness of agro-industrial development		✓		
		Assisting in the development of agriculture and commercial industries			✓	
		Promotion of local trades			✓	

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
9	Cottage and village industries	Establishing and maintaining training centres for training in village and cottage industries	✓			F
		Establishment of Panchayat industries at district level	✓			F
		Marketing the products of cottage industries		✓		
		Assisting in the development of agricultural and commercial industries			✓	
		Promotion of cottage industries			✓	
10.	Rural Housing	Promotion and development of rural housing programmes	✓			
		Implementation of rural housing at non-residential area	✓			
		Construction of community centers and rest houses	✓			F
		Monitoring of rural housing work done by Gram Panchayats and Block Panchayats	✓			
		Assisting in rural housing programme and its implementation		✓		
		Implementation of rural housing programmes			✓	
		Distribution of house sites and maintenance of records relating to them			✓	
11	Drinking water	Maintenance of drinking water for public use	✓			
		Plan and programme for drinking water	✓			
		Prevention and control of water pollution	✓			
		Providing and assisting in development of drinking water		✓		
		Guarding from drinking polluted water		✓		
		Encouraging and monitoring rural water supply programmes		✓		

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Construction, repair and maintenance of public wells, tanks and ponds for supply of water for drinking, washing, bathing purposes				F
		Regulation of sources of water supply for drinking purposes				
12.	Fuel and fodder land	Monitoring and development of fuel and fodder programmes	✓			
		Maintenance and development of plants for fuel and fodder areas	✓			
		Monitoring of programmes regulated by Gram Panchayats and Block Panchayats	✓			
		Promotion of programmes related to fuel and fodder		✓		
		Plantation of trees near roads in the Panchayat area		✓		
		Development of grass and plants relating to fuel and fodder land			✓	
		Control on irregular transfer of fodder land			✓	
13.	Roads, Culverts, bridges, ferries, water-ways and other means of communication	Development and maintenance of rural roads, culverts, bridges and waterways of the district	✓			F
		Maintenance of river bank	✓			
		Writing of directions and marks on roads	✓			
		Help in removal of encroachment on roads and public places	✓		✓	
		Construction of roads, culverts outside the villages and their maintenance		✓		F
		Construction of bridges		✓		F
		Help in management of ferries and waterways		✓		
		Construction and maintenance of village roads, bridges, ferries and culverts			✓	F
		Maintenance of water-ways			✓	

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
14.	Rural electrification	Assisting Gram Panchayats and Block Panchayats in rural electrification	✓			
		Helping in distribution of light in rural areas	✓			
		Promotion of rural electrification		✓		
		Provision for and maintenance of lighting of public street and other places			✓	
15.	Non-conventional energy source	Development of sources of non-conventional energy	✓			
		Assisting programmes of Gram Panchayats and Block Panchayats	✓			
		Promoting use of non-conventional energy and its promotion		✓		
		Promotion and development of programmes of non-conventional energy source and its maintenance in village			✓	
16	Poverty alleviation programme	Planning, monitoring and supervision of poverty alleviation programmes; and	✓			
		Co-ordination of programmes with other departments	✓			
		Implementation of poverty alleviation programme		✓		
		Promotion and implementation of poverty alleviation programmes			✓	
17.	Education including primary and secondary schools	Construction, maintenance and supervision of primary and secondary schools	✓			F
		Providing education for all in district	✓			
		Survey and evaluation of primary and secondary education in district	✓			
		Development of primary and secondary education		✓		
		Development of primary and secondary education		✓		
		Public awareness about education			✓	

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
18	Technical training and vocational education	Establishment of technical and vocational training centers and its monitoring	✓			F
		Promotion of rural artisans and vocational education		✓		
		Promotion of rural art and artisans			✓	
19	Adult and informal education	Planning and implementation of adult literacy and informal education programmes	✓			
		Supervision of adult literacy and informal education centers		✓		
		Promotion of adult literacy			✓	
20	Library	Construction and maintenance of libraries and reading rooms at Khand level and in district	✓			F
		Implementation of programmes	✓			
		Promotion and supervision of rural libraries		✓		
		Establishment and maintenance of libraries and reading rooms			✓	F
21	Sports and cultural affairs	Promotion of cultural activities	✓			
		Promotion and supervision of regional cultural and sports activities	✓			
		Arrangement of cultural folk activities on important occasions	✓			
		Supervision of cultural affairs		✓		
		Promotion and organization of regional folk songs, dances and rural sports		✓		
		Promotion and development of cultural centers		✓		
		Promotion of social and cultural activities			✓	
		Organising cultural seminars on different festivals			✓	
		Establishment and maintenance of rural clubs for sports			✓	F
22	Markets and fairs	Supervision and monitoring of rural markets, fairs (including cattle fair);	✓			

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Supervision and monitoring of works done by Gram Panchayats and Block Panchayats regarding markets and fairs	✓			
		Promotion, management and supervision of fairs and markets (including cattle fair) outside of Gram Panchayat	✓			
		Regulation of melas, markets and hats in Panchayat areas			✓	
23	Medical and sanitation	Assisting and suitably financing Block Panchayats in the prevention and control of epidemics	✓			
		Establishment, maintenance and management of PHC and dispensaries	✓			F
		Providing drinking water facilities	✓			
		Establishment and maintenance of PHC and dispensaries		✓		F
		Control of epidemics		✓		
		Implementation of rural health and sanitation programmes		✓		
		Promoting rural sanitation			✓	
		Prevention against epidemics			✓	
		Programmes of human and animal vaccination			✓	
		Preventive actions against stray cattle and live stock			✓	
		Registering births, deaths, and marriages			✓	
24	Family welfare	Implementation, supervision and monitoring of family welfare programmes	✓			
		Promotion of health and family welfare programme		✓		
		Promotion and implementation of family welfare programmes			✓	
25	Maternity and child development	Implementation of maternity and child health programmes	✓			

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Promotion of school health and nutrition programme	✓			
		Promotion of programmes for participation of organization in women and child health, school health and nutrition programmes		✓		
		Promotion of programmes relating to development of women and child welfare		✓		
		Participation in the implementation of women and child welfare programmes at Gram Panchayat level			✓	
		Promoting child health and nutrition programme			✓	
26	Social welfare including welfare of the handicapped and mentally retarded	Participation of the social welfare programmes including welfare of handicapped and mentally retarded	✓			
		Promoting social welfare programmes of old age and widow pension schemes	✓			
		Participation in the social welfare programmes including welfare of the handicapped and the mentally retarded		✓		
		Monitoring of the old-age and widow pension schemes		✓		
		Assisting in old-age and widow pension schemes			✓	
		Participation in the social welfare programmes including welfare of the handicapped and the mentally retarded			✓	
27	Welfare of the weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes	Promotion of welfare of the Scheduled Castes, the Scheduled Tribes and weaker sections	✓			
		Protecting such castes from social injustice and exploitation	✓			
		Establishment and management of hostels	✓			F
		Preparation of plans and implementation of schemes, for social justice	✓			

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Promotion of welfare of the SCs and weaker sections		✓		
		Preparation of plans and implementation of schemes for social justice		✓		
		Participation in the implementation of the specific programmes for the SCs, STs and other weaker sections of the society			✓	
		Preparation and implementation of schemes for social justice			✓	
28	Public distribution system	Planning and monitoring of distribution of rural commodities	✓			
		Distribution of essential commodities		✓		
		Promotion of public awareness with regard to the distribution of essential commodities			✓	
		Monitoring the public distribution system			✓	
29	Maintenance of community assets	Co-ordination and integration of the development schemes	✓			
		Preservation and maintenance of community assets	✓			
		Guiding and monitoring preservation and maintenance of community assets		✓		
		Preservation and maintenance of community assets			✓	
Others	Planning and statistics	Preparation of plan for economic development	✓			
		Review of the plans framed by the Kshetra Panchayats; their co-ordination and consolidation	✓			
		Ensuring the execution of the plans at Khand and village level	✓			
		Periodical review of achievements and targets	✓			

APPENDIX 2

Uttar Pradesh Activity Mapping						
S. No.	Theme	Activity	DP	BP	GP	Fund(F)
		Collection of data and maintenance of statistics on all matters relating to the implementation of the plan within the district	✓			
		Preparation of plan for economic development		✓		
		Review, co-ordination and integration of the plans by the Gram Panchayat		✓		
		Ensuring execution of the Khand and Gram Panchayat development plan		✓		
		Periodical review of achievement and targets		✓		
		Collection of data and maintenance of statistics in respect of matters relating to the implementation of the Khand Plan		✓		
A.	Plan for economic development	Preparation of plan for economic development of the area of the Gram Panchayat			✓	
B	Relief Work	Construction, repair and maintenance of famine preventive works, establishment and maintenance of relief works and relief houses and adoption of such other measures of relief in time of famine and scarcity as may be considered necessary	✓			F
		Establishment, management, maintenance and visiting of poor houses, asylums, orphanages, markets and rest houses	✓			F
C.	Supervision over Gram Panchayat	Distribution of grants to the Gram Panchayat in accordance with the prescribed procedure		✓		
		General supervision according to rules over the activity of the Gram Panchayat		✓		
D.	Providing relief in natural calamities]	Providing relief in natural calamities		✓		

APPENDIX 2

West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
1	Agriculture, including agricultural extension	Perform function in respect of agriculture including agricultural extension and fuel and fodder			✓	
		Provision for the introduction and promotion of co-operative farming, co-operative stores, and other co-operative enterprises, trades and callings			✓	
		The allotment of places for storing manure			✓	
		Assisting and advising agriculturist in the matter of obtaining State loan and its distribution and repayment			✓	
		Undertake schemes or adopt measures, including financial assistance for the development of agriculture	✓	✓		F
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	Bringing waste land under cultivation through land improvement and soil conservation			✓	
		Assisting in the implementation of land reform measure in its area			✓	
3	Minor irrigation, water management and watershed development	Perform function in respect of Irrigation (including minor irrigation, water management and watershed development)			✓	
		Undertake schemes or adopt measures, including financial assistance for the development of irrigation and minor irrigation	✓	✓		F
4	Animal husbandry, dairying and poultry	Improved breeding of cattle, medical treatment of cattle and prevention of cattle disease			✓	
		Promotion of dairying and poultry			✓	
		The disposal of unclaimed cattle			✓	
		Undertake schemes or adopt measures, including financial assistance for the development of livestock	✓	✓		F
5	Fisheries	Promotion of fishery			✓	
		Undertake schemes or adopt measures, including financial assistance of fisheries	✓	✓		F

APPENDIX 2

West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
6	Social forestry and farm forestry	Promotion of village plantations [social forestry and farm forestry]; arranging for cultivation of land lying fallow			✓	
		Undertake schemes or adopt measures, including financial assistance for the development of social forestry and farm forestry	✓	✓		F
7	Minor forest produce	Perform function in respect of minor forest produce			✓	
8	Small scale industries, including food processing industries	The promotion and encouragement of cottage, Khadi, village and small-scale including food processing industries			✓	
		Regulating the production and disposal of foodstuffs and other commodities in the manner prescribed			✓	
9	Khadi, village and cottage industries	Undertake schemes or adopt measures, including financial assistance for the development of khadi, collage and small-scale industries	✓	✓		F
10	Rural Housing	Perform function in respect of rural housing programme			✓	
11	Drinking Water	Supply of drinking water and the cleansing and disinfecting the sources of supply and storage of water			✓	F
		Undertake schemes or adopt measures, including financial assistance for the development of water supply	✓	✓		F
12	Fuel and Fodder					
13	Roads, culverts, bridges, ferries, waterways and other means of communication	The maintenance, repair and construction of public streets and protection thereof			✓	F
		The removal of encroachments of public streets or public places			✓	
		The protection and repair of buildings or other property vested in it			✓	F
		Management of any public ferry under the Bengal Ferries Ben Act I Act,			✓	

APPENDIX 2

West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
		The State Government may from time to time, with the consent of Zilla Parishad (Panchayat Samiti) , place any road, bridge, ferry, channel, building or other property vested in the State Government and situated within the district (Block) under the control and management of the Zilla Parishad (Panchayat Samiti)	✓	✓		
		Taking over the maintenance and control of any road, bridge, tank, ghat, well, channel or drain, belonging to a private owner or any other authority on such terms as may be agreed upon.	✓	✓		F
		A Zilia Parishad (Panchayat Samiti) may divert, discontinue or close temporarily any road, which is under its control and management or is vested in it, and may, with the approval of the State Government, close any such road permanently	✓	✓		
		Transfer of any road or any other property which is under its control or management to the State Government, the commissioners of a municipality, a Panchayat Samiti or a Gram Panchayat	✓	✓		
		Power of Panchayat Samiti to transfer roads or properties to the State Government or the Zilla Parishad or a Gram Panchayat		✓		
		Undertake schemes or adopt measures, including financial assistance for the development of communication	✓	✓		F
		Power of Panchayat Samiti to divert, discontinue or close road		✓		
14	Non-conventional energy sources	Perform function in respect of non-conventional energy sources			✓	
15	Poverty alleviation programme	Perform function in respect of rural electrification including distribution of electricity			✓	

APPENDIX 2

West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
		Undertake schemes or adopt measures, including financial assistance for the development of rural electrification	✓	✓		F
16	Education, including primary and secondary schools	Undertake schemes or adopt measures, including financial assistance for the development of primary and secondary education	✓	✓		F
		Make grants in aid of any school, public library, public institution or public welfare organisation within the jurisdiction District/Block	✓	✓		F
17	Technical training and vocational education	Establish scholarships or award stipends within the State for the furtherance of technical or other special forms of education	✓	✓		F
18	Adult and non-formal education	Perform function in respect of primary, social, technical, vocational, adult or non-formal education			✓	
19		Undertake schemes or adopt measures, including financial assistance for the development of adult and non-formal education	✓	✓		F
20	Libraries	The establishment and maintenance of libraries and reading rooms			✓	
21	Sports and Cultural Affairs	The organisation and maintenance of akharas, clubs and other places for recreation or games			✓	F
		Undertake schemes or adopt measures, including financial assistance for the development of physical education and games and sports	✓	✓		F
22	Markets and fairs	The construction and regulation of markets, the holding and regulation of fairs, melas and hats and exhibitions of local produce and products of local handicrafts and home industries			✓	F
		Acquire and maintain village hats and markets	✓			F

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West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
23	Health and sanitation, including hospitals, primary health centres and dispensaries	Perform function in respect of sanitation, conservancy and drainage and the prevention of public nuisances			✓	
		Curative and preventive measures in respect of malaria, smallpox, cholera or any other epidemic			✓	
		Filling up of insanitary depressions and reclaiming of unhealthy localities			✓	F
		Undertake schemes or adopt measures, including financial assistance for the development of public health and sanitation	✓	✓		F
24	Family welfare					
25	Women and child development	Perform function in respect of rural dispensaries, health centres and maternity and child welfare centres			✓	
		Perform function in respect of women and child development			✓	
		Undertake schemes or adopt measures, including financial assistance for the development of women and child development	✓	✓		F
26	Social welfare, including welfare of the handicapped and mentally retarded	Care of the infirm and the destitute			✓	
		Rehabilitation of displaced persons			✓	
		Rendering assistance in extinguishing fire and protecting life and property when fire occurs			✓	
		Assisting in the prevention of burglary and dacoity			✓	
		Any other local work or service of public utility which is likely to promote the health, comfort, convenience or material prosperity of the public, not otherwise provided for in this Act			✓	
		Undertake schemes or adopt measures, including financial assistance for the development of welfare of students	✓	✓		F

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West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
		Undertake schemes or adopt measures, including financial assistance for the development of social welfare and other general public utilities	✓	✓		F
27	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes					
28	Public Distribution System					
29	Maintenance of community assets/Community Development	The management and care of public tanks, subject to the Ben Act XV provisions of the Bengal Tanks Improvement Act, , common grazing grounds, burning ghats and public graveyards			✓	F
		Organising voluntary labour for community works and works for the upliftment of its area			✓	
		Arranging for co-operative management of land and other resources of the village			✓	
		Provision for the maintenance of lighting of public streets			✓	F
		Provision for planting and maintaining trees on the sides of public streets or in other public places vested in it			✓	F
		Provision for the sinking of wells and excavation of ponds and tanks			✓	
		The construction and maintenance of sarais, dhannasulns, rest houses, cattle sheds and cart stands			✓	F
		Manage or maintain any work of public utility or any institution vested under its jurisdiction	✓	✓		F
Others	General Functions	Prepare a development plan for the five-year term of the office of the members and revise and update it as and when necessary with regard to the resources available	✓	✓	✓	

APPENDIX 2

West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
		Prepare an annual plan for each year by the month of October of the preceding year for development of human resources, infrastructure and civic amenities in the area	✓	✓	✓	
		Implement schemes for economic development and social justice as may be drawn up by, or entrusted upon it			✓	
		The supply of any local information which the District Magistrate, the Zilla Parishad [the Mahakitma Parishad, the Council] or the Panchayat Samiti within the local limits of whose jurisdiction the Gram Panchayat is situate, may require.			✓	
		The control and administration of the Gram Panchayat Fund established under this Act			✓	
		The imposition, assessment and collection of the taxes, rates or fees leviable under this Act			✓	
		The maintenance and [control of Dafadars, Chowkidars and Gram Panchayat Karmees] within its jurisdiction and securing due [performance by the Dafadars, Chowkidars and Gram Panchayat Karmees] of the duties imposed on them under this Act			✓	
		The constitution and administration of the Nyaya Panchayat established under this Act			✓	
		Function of acting as a channel through which Government assistance should reach the villages			✓	
		Implementation of such schemes as may be formulated or performance of such acts as may be entrusted to the Gram Panchayat by the State Government			✓	

APPENDIX 2

West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
		Field publicity on mailers connected with development works and other welfare measures undertaken by the State Government;			✓	
		The maintenance of records relating to population census, crop census, cattle census and census of unemployed persons and of other statistics as may be prescribed			✓	
		The performance in the manner prescribed of any of the functions of [The Zilla Parishad or the Mahakuma Parishad or the Council, as the case may be,] with its previous approval, calculated to benefit the people living within the jurisdiction of the Gram Panchayat			✓	
		Undertake schemes or adopt measures, including financial assistance for the development of co-operative movement, rural credit	✓	✓		F
		Undertake execution of any scheme, performance of any act, or management of any institution or organisation entrusted to it by the State Government or any other authority	✓	✓		
		To contribute, as may be agreed upon towards, the cost of maintenance of any institutions, situated outside the district, which are beneficial used by the inhabitants of the district	✓			
		Make grants to Panchayat Samitis or Gram Panchayats	✓			
		Make grants to the Zilla Parishad [or Mahakuma Parishad or Council or Gram Panchayat		✓		
		Adopt measures for the relief of distress	✓	✓		
		Coordinate and integrate development plans and schemes prepared by Panchayat Samities in the district	✓			

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West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
		Coordinate and integrate the development plans and schemes prepared by Gram Panchayats in the Blocks		✓		
		A Zilla Parishad shall have the power to advise the State Government on all matters relating to the development work among Gram Panchayats and Panchayat Samitis	✓			
		Zilla Parishad (Panchayat Samiti) shall not undertake or execute any scheme confined to a block unless the implementation of such a scheme is beyond the competence of the Panchayat Samiti (Gram Panchayats) concerned financially or otherwise	✓	✓		
		A Zilla Parishad (Panchayat Samiti) may undertake or execute any scheme if it extends to more than one block (one Gram)	✓	✓		
		Power of supervision by Zila Parishad to inspect and examine works, immovable property, utilisation of funds over the Panchayat Samiti	✓			
		Direct a Panchayat Samiti or Gram Panchayat to discharge any duty under this Act within a specified period if such Panchayat Samiti or Gram Panchayat fails to discharge such duty in accordance with the provisions of this Act	✓			
		Appoint any person or authority and direct the expenses thereof that shall be paid by the Panchayat Samiti or the Gram Panchayat concerned within such period as it may fix, if they fail to discharge their duty	✓			
		Direct a Panchayat Samiti or Gram Panchayat to levy any tax, toll, fee or rate, if it fails to do so in accordance with the provisions of this Act	✓			

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West Bengal Activity Mapping						
S. No.	Functions	Activities	ZP	BP	GP	Fund(F)
		Make grants to the Zilla Parishad '[or Mahakuma Parishad or Council] or Gram Panchayat		✓		

APPENDIX- 3

APPENDIX 3

Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2020-21	292.21	0.00	104.29	70.27	675.35
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2021-22	248.26	0.00	244.97	124.61	290.82
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2022-23	99.11	37.82	199.62	0.93	175.76
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2023-24	0.00	0.00	0.00	155.83	0.00
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2020-21	27.40	10.96	12.08	28.73	160.28
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2021-22	27.21	11.61	72.91	37.54	70.24
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2022-23	26.09	10.44	29.03	0.93	42.43
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2023-24	27.44	10.92	18.48	36.95	0.00
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2020-21	60.39	24.17	61.74	24.13	363.84
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2021-22	78.30	31.33	105.68	18.44	163.06
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2022-23	77.70	21.75	93.92	69.13	96.92
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2023-24	81.46	32.60	88.13	24.42	235.55
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2020-21	16.92	6.77	106.07	52.60	173.08
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2021-22	47.76	19.10	39.29	15.80	76.22
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2022-23	36.10	14.44	122.95	63.72	45.30
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2023-24	87.27	34.91	83.37	2.85	105.25
Andhra Pradesh	Kurnool	Alur	Kammaarachedu	2020-21	0.00	0.00	2.89	2.13	91.73

APPENDIX 3

Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_No n-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Andhra Pradesh	Kurnool	Alur	Kammaarache du	2021-22	2.63	0.00	2.26	1.82	84.02
Andhra Pradesh	Kurnool	Alur	Kammaarache du	2022-23	4.36	0.00	1.78	1.24	29.45
Andhra Pradesh	Kurnool	Alur	Kammaarache du	2023-24	3.25	0.00	53.39	2.22	27.85
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2020-21	0.91	0.00	6.52	1.46	59.67
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2021-22	1.41	0.00	3.28	2.03	20.85
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2022-23	0.89	0.00	1.07	1.10	6.71
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2023-24	0.00	0.00	1.06	2.19	53.01
Andhra Pradesh	Kurnool	Aspari	Billekullu	2020-21	1.50	0.52	141.22	1.55	46.29
Andhra Pradesh	Kurnool	Aspari	Billekullu	2021-22	1.25	0.68	142.33	2.20	5.90
Andhra Pradesh	Kurnool	Aspari	Billekullu	2022-23	3.48	1.42	224.31	1.23	83.24
Andhra Pradesh	Kurnool	Aspari	Billekullu	2023-24	1.03	0.00	351.99	2.37	71.44
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2020-21	2.80	0.00	28.24	1.77	56.12
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2021-22	0.97	0.00	27.40	2.64	77.21
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2022-23	2.13	0.00	4.99	1.55	51.06
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2023-24	0.47	0.00	15.50	2.80	141.03
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2020-21	0.20	0.29	0.23	35.81	19.24
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2021-22	0.07	0.10	0.11	54.52	15.65

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Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Central Finance Commission
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2022-23	0.31	0.32	4.00	30.99	28.16
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2023-24	1.66	1.78	0.09	12.68	21.94
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2020-21	0.38	6.90	20.42	94.10	80.36
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2021-22	2.51	30.68	38.21	127.33	66.88
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2022-23	0.30	3.54	69.45	88.77	119.09
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2023-24	11.18	22.43	118.88	257.86	47.18
Gujarat	Jamnagar	Lalpur	Jogvad	2020-21	5.37	1.28	3.36	69.13	38.41
Gujarat	Jamnagar	Lalpur	Jogvad	2021-22	8.86	3.54	2.77	61.69	32.94
Gujarat	Jamnagar	Lalpur	Jogvad	2022-23	5.54	132.08	1.78	8.57	18.77
Gujarat	Jamnagar	Lalpur	Jogvad	2023-24	0.77	9.74	2.49	105.63	60.01
Gujarat	Jamnagar	Lalpur	Pipartoda	2020-21	5.99	19.27	0.45	13.96	68.93
Gujarat	Jamnagar	Lalpur	Pipartoda	2021-22	4.45	14.28	0.45	80.05	56.56
Gujarat	Jamnagar	Lalpur	Pipartoda	2022-23	2.96	8.80	0.80	43.08	33.68
Gujarat	Jamnagar	Lalpur	Pipartoda	2023-24	4.13	10.80	0.96	54.29	15.76
Gujarat	Kheda	Matar	Haijarabad	2020-21	1.98	1.10	0.00	10.94	49.05
Gujarat	Kheda	Matar	Haijarabad	2021-22	0.00	0.00	0.00	0.00	57.31
Gujarat	Kheda	Matar	Haijarabad	2022-23	1.74	1.92	0.00	18.51	135.24

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Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Gujarat	Kheda	Matar	Haijarabad	2023-24	3.25	2.04	0.00	27.87	49.56
Gujarat	Kheda	Matar	Sokhda	2020-21	29.43	2.74	0.07	190.36	89.07
Gujarat	Kheda	Matar	Sokhda	2021-22	80.05	7.32	0.00	155.62	104.25
Gujarat	Kheda	Matar	Sokhda	2022-23	19.23	5.82	0.04	187.92	282.87
Gujarat	Kheda	Matar	Sokhda	2023-24	92.45	4.18	0.00	74.90	68.57
Gujarat	Kheda	Thasra	Malai	2020-21	1.00	0.43	0.13	38.65	26.69
Gujarat	Kheda	Thasra	Malai	2021-22	2.31	0.94	12.44	47.55	46.70
Gujarat	Kheda	Thasra	Malai	2022-23	1.55	0.81	1.08	20.81	40.28
Gujarat	Kheda	Thasra	Malai	2023-24	3.36	1.21	28.39	44.71	18.61
Gujarat	Kheda	Thasra	Pandvaniya	2020-21	3.21	8.41	10.55	55.95	79.02
Gujarat	Kheda	Thasra	Pandvaniya	2021-22	3.64	3.63	2.63	115.54	86.95
Gujarat	Kheda	Thasra	Pandvaniya	2022-23	3.45	3.08	13.00	86.85	128.97
Gujarat	Kheda	Thasra	Pandvaniya	2023-24	2.76	2.81	29.07	82.06	108.26
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2020-21	6.62	10.10	41.41	152.45	294.30
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2021-22	9.39	9.45	2.68	170.55	402.79
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2022-23	13.36	10.42	3.86	152.35	284.00
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2023-24	0.00	0.00	0.00	16.10	223.93

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Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_No n-Tax Revenue	Per Capita_Grants from State	Per Capita_Cent er Finance Commission
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2020-21	95.32	27.36	227.69	0.00	22.86
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2021-22	124.13	27.16	47.70	0.00	1209.77
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2022-23	116.70	13.10	294.17	0.00	288.36
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2023-24	0.00	0.00	0.00	0.00	202.59
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2020-21	13.95	2.52	2.81	0.00	175.04
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2021-22	5.70	3.08	129.44	143.15	280.30
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2022-23	12.13	2.65	13.21	245.13	282.56
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2023-24	0.00	0.00	0.00	0.00	86.98
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2020-21	15.69	5.29	277.29	116.71	281.76
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2021-22	59.33	62.95	94.25	105.26	251.89
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2022-23	59.33	13.11	81.14	86.37	271.98
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2023-24	0.00	0.00	0.00	0.00	231.04
Karnataka	Udupi	Karkala	Marne	2020-21	60.89	14.58	64.45	64.94	344.65
Karnataka	Udupi	Karkala	Marne	2021-22	63.50	25.52	63.30	55.97	343.18
Karnataka	Udupi	Karkala	Marne	2022-23	66.87	29.72	79.40	108.25	487.29
Karnataka	Udupi	Karkala	Marne	2023-24	66.99	33.45	75.43	80.26	579.02
Karnataka	Udupi	Karkala	Nitte	2020-21	246.92	60.52	28.11	76.98	531.30

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Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Central Finance Commission
Karnataka	Udupi	Karkala	Nitte	2021-22	235.85	102.57	163.54	62.78	447.51
Karnataka	Udupi	Karkala	Nitte	2022-23	276.39	83.39	101.93	90.31	684.02
Karnataka	Udupi	Karkala	Nitte	2023-24	277.38	78.87	113.22	103.41	735.85
Karnataka	Udupi	Kundapura	Amasbail	2020-21	44.27	11.32	23.19	70.97	267.76
Karnataka	Udupi	Kundapura	Amasbail	2021-22	40.36	14.85	31.84	58.90	501.46
Karnataka	Udupi	Kundapura	Amasbail	2022-23	43.88	13.93	34.61	90.54	669.03
Karnataka	Udupi	Kundapura	Amasbail	2023-24	0.00	0.00	0.00	84.63	679.31
Karnataka	Udupi	Kundapura	Koteschwara	2020-21	202.53	0.54	90.98	84.03	263.40
Karnataka	Udupi	Kundapura	Koteschwara	2021-22	233.70	33.18	94.28	70.26	398.51
Karnataka	Udupi	Kundapura	Koteschwara	2022-23	267.91	0.54	123.83	123.70	592.21
Karnataka	Udupi	Kundapura	Koteschwara	2023-24	248.24	0.36	115.26	119.13	709.65
Madhya Pradesh	Katni	Budwara	Basadi	2020-21	0.00	0.00	0.00	5.16	167.53
Madhya Pradesh	Katni	Budwara	Basadi	2021-22	0.00	0.00	0.00	3.10	105.41
Madhya Pradesh	Katni	Budwara	Basadi	2022-23	0.00	0.00	0.00	0.00	43.17
Madhya Pradesh	Katni	Budwara	Basadi	2023-24	0.00	0.00	0.00	0.00	181.46
Madhya Pradesh	Katni	Budwara	Loharwara	2020-21	0.00	0.00	0.00	0.00	36.01
Madhya Pradesh	Katni	Budwara	Loharwara	2021-22	0.00	0.00	0.00	0.00	16.65

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Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Madhya Pradesh	Katni	Budwara	Loharwara	2022-23	0.00	0.00	0.00	9.55	27.14
Madhya Pradesh	Katni	Budwara	Loharwara	2023-24	0.00	0.00	0.00	0.00	66.48
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2020-21	0.00	0.00	0.00	55.31	125.12
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2021-22	0.10	0.00	0.00	3.82	33.92
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2022-23	0.00	0.00	0.00	30.54	105.12
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2023-24	0.15	0.94	0.00	22.96	158.91
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2020-21	0.00	0.00	0.00	6.78	120.20
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2021-22	0.00	0.00	0.00	3.44	55.35
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2022-23	0.00	0.00	0.00	2.94	43.41
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2023-24	0.00	0.00	0.00	22.61	55.10
Madhya Pradesh	Sagar	Deori	Jhunku	2020-21	2.32	0.00	0.00	0.00	179.28
Madhya Pradesh	Sagar	Deori	Jhunku	2021-22	13.97	1.19	0.00	0.00	43.46
Madhya Pradesh	Sagar	Deori	Jhunku	2022-23	3.58	19.40	0.09	0.00	81.64
Madhya Pradesh	Sagar	Deori	Jhunku	2023-24	1.48	24.51	0.36	0.00	123.51
Madhya Pradesh	Sagar	Deori	Kusmi	2020-21	0.00	0.00	0.00	0.00	29.04
Madhya Pradesh	Sagar	Deori	Kusmi	2021-22	0.00	0.00	0.00	6.30	22.81
Madhya Pradesh	Sagar	Deori	Kusmi	2022-23	0.18	0.00	0.00	0.00	28.21

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State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Madhya Pradesh	Sagar	Deori	Kusmi	2023-24	0.00	0.00	0.00	0.00	65.90
Madhya Pradesh	Sagar	Rehli	Chandpur	2020-21	0.00	0.00	0.00	0.00	171.99
Madhya Pradesh	Sagar	Rehli	Chandpur	2021-22	0.96	1.53	4.94	0.00	22.88
Madhya Pradesh	Sagar	Rehli	Chandpur	2022-23	1.03	2.96	10.60	0.00	58.74
Madhya Pradesh	Sagar	Rehli	Chandpur	2023-24	1.07	6.08	3.36	0.00	166.81
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2020-21	0.00	0.00	0.00	12.39	125.00
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2021-22	0.21	0.00	0.00	1.11	31.45
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2022-23	0.00	0.00	0.00	0.00	29.87
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2023-24	0.00	0.00	0.00	11.19	91.56
Maharashtra	Kolhapur	Bhudargad	Gangapur	2020-21	21.17	30.07	14.50	0.51	73.42
Maharashtra	Kolhapur	Bhudargad	Gangapur	2021-22	30.47	43.27	3.77	0.00	198.02
Maharashtra	Kolhapur	Bhudargad	Gangapur	2022-23	43.98	51.30	7.65	9.56	82.39
Maharashtra	Kolhapur	Bhudargad	Gangapur	2023-24	0.00	39.72	13.72	0.00	84.55
Maharashtra	Kolhapur	Bhudargad	Gargoti	2020-21	292.01	230.67	161.84	151.83	11.67
Maharashtra	Kolhapur	Bhudargad	Gargoti	2021-22	423.05	479.13	175.37	152.38	1403.23
Maharashtra	Kolhapur	Bhudargad	Gargoti	2022-23	286.21	237.97	196.83	387.56	490.18
Maharashtra	Kolhapur	Bhudargad	Gargoti	2023-24	0.00	307.73	216.39	106.86	642.77

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State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_No n-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Maharashtra	Kolhapur	Panhala	Kotoli	2020-21	38.65	45.09	18.45	54.77	124.94
Maharashtra	Kolhapur	Panhala	Kotoli	2021-22	76.80	81.52	24.46	0.00	463.80
Maharashtra	Kolhapur	Panhala	Kotoli	2022-23	107.67	98.42	36.76	1.52	141.32
Maharashtra	Kolhapur	Panhala	Kotoli	2023-24	109.92	152.69	17.63	47.52	415.42
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2020-21	68.38	47.25	123.88	5.16	105.19
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2021-22	56.18	122.77	103.68	12.51	345.55
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2022-23	89.09	712.50	571.99	19.78	160.88
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2023-24	31.12	697.29	474.87	24.68	258.39
Maharastra	Wardha	Asthi	Bharswada	2020-21	6.62	0.69	7.16	21.29	0.00
Maharastra	Wardha	Asthi	Bharswada	2021-22	6.80	22.26	5.93	8.67	0.00
Maharastra	Wardha	Asthi	Bharswada	2022-23	6.84	10.48	15.61	6.22	61.16
Maharastra	Wardha	Asthi	Bharswada	2023-24	5.49	8.63	20.30	0.00	62.03
Maharastra	Wardha	Asthi	Sahur	2020-21	22.55	2.92	22.41	18.36	167.98
Maharastra	Wardha	Asthi	Sahur	2021-22	20.79	2.25	32.96	383.74	196.29
Maharastra	Wardha	Asthi	Sahur	2022-23	20.88	2.09	25.63	98.44	160.17
Maharastra	Wardha	Asthi	Sahur	2023-24	23.03	3.78	43.55	171.03	146.47
Maharastra	Wardha	Deoli	Palsgaon	2020-21	7.65	1.03	15.15	53.65	60.91

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State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Maharastra	Wardha	Deoli	Palsgaon	2021-22	4.80	1.24	14.90	0.37	98.16
Maharastra	Wardha	Deoli	Palsgaon	2022-23	6.89	1.55	18.81	0.20	28.22
Maharastra	Wardha	Deoli	Palsgaon	2023-24	6.69	0.87	11.11	74.02	49.52
Maharastra	Wardha	Deoli	Vijaygopal	2020-21	54.44	4.75	41.41	9.07	59.99
Maharastra	Wardha	Deoli	Vijaygopal	2021-22	15.66	2.33	33.14	52.16	174.69
Maharastra	Wardha	Deoli	Vijaygopal	2022-23	22.40	3.79	62.58	0.35	115.51
Maharastra	Wardha	Deoli	Vijaygopal	2023-24	17.07	2.76	11.44	3.91	144.38
Odisha	Jagatsinghpur	Balikuda	Borikina	2020-21	0.00	0.00	32.11	229.53	87.28
Odisha	Jagatsinghpur	Balikuda	Borikina	2021-22	0.00	0.00	0.00	0.00	303.70
Odisha	Jagatsinghpur	Balikuda	Borikina	2022-23	0.00	0.00	0.00	0.00	146.67
Odisha	Jagatsinghpur	Balikuda	Borikina	2023-24	0.00	0.00	0.00	0.00	121.88
Odisha	Jagatsinghpur	Balikuda	Garama	2020-21	0.00	0.00	21.23	186.90	25.47
Odisha	Jagatsinghpur	Balikuda	Garama	2021-22	0.00	0.00	5.42	157.77	79.43
Odisha	Jagatsinghpur	Balikuda	Garama	2022-23	0.00	0.00	9.40	82.32	85.02
Odisha	Jagatsinghpur	Balikuda	Garama	2023-24	0.00	0.00	21.01	135.84	79.48
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2020-21	0.00	0.00	45.06	2.08	23.04
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2021-22	0.00	0.00	95.48	0.36	522.10

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State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2022-23	0.00	0.00	52.46	1.89	149.04
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2023-24	0.00	2.06	139.34	0.00	152.36
Odisha	Jagatsinghpur	Kujanga	Pandua	2020-21	0.00	0.00	81.56	0.00	169.70
Odisha	Jagatsinghpur	Kujanga	Pandua	2021-22	0.00	0.00	41.38	0.00	287.25
Odisha	Jagatsinghpur	Kujanga	Pandua	2022-23	0.00	0.00	38.35	7.30	130.88
Odisha	Jagatsinghpur	Kujanga	Pandua	2023-24	0.00	0.00	0.00	0.00	161.46
Odisha	Sambalpur	Maneswar	Deogaon	2020-21	0.00	0.00	3.92	5.56	50.56
Odisha	Sambalpur	Maneswar	Deogaon	2021-22	0.00	0.00	26.86	5.80	130.55
Odisha	Sambalpur	Maneswar	Deogaon	2022-23	0.00	0.00	36.27	2.80	75.15
Odisha	Sambalpur	Maneswar	Deogaon	2023-24	0.00	0.00	33.45	6.38	83.23
Odisha	Sambalpur	Maneswar	Dhama	2020-21	0.00	0.00	23.47	6.41	55.61
Odisha	Sambalpur	Maneswar	Dhama	2021-22	0.00	0.00	12.85	4.24	127.62
Odisha	Sambalpur	Maneswar	Dhama	2022-23	0.00	0.00	14.64	5.37	81.53
Odisha	Sambalpur	Maneswar	Dhama	2023-24	0.00	0.00	7.26	10.55	79.48
Odisha	Sambalpur	Rairakhol	Bhaliakata	2020-21	0.00	0.00	3.74	0.68	107.53
Odisha	Sambalpur	Rairakhol	Bhaliakata	2021-22	0.00	0.00	3.60	0.00	79.66
Odisha	Sambalpur	Rairakhol	Bhaliakata	2022-23	0.00	0.00	3.47	0.00	82.80

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State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Odisha	Sambalpur	Rairakhol	Bhaliakata	2023-24	0.00	0.00	3.26	0.00	82.85
Odisha	Sambalpur	Rairakhol	Mochibahal	2020-21	0.00	0.00	0.27	0.00	114.33
Odisha	Sambalpur	Rairakhol	Mochibahal	2021-22	0.00	0.00	0.44	0.00	93.88
Odisha	Sambalpur	Rairakhol	Mochibahal	2022-23	0.00	0.00	0.19	0.00	85.35
Odisha	Sambalpur	Rairakhol	Mochibahal	2023-24	0.00	0.00	4.00	0.00	67.42
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2020-21	0.00	0.00	0.00	0.00	100.88
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2021-22	0.00	0.00	0.00	0.00	149.81
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2022-23	0.00	0.00	0.00	0.00	133.66
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2023-24	0.00	0.00	0.00	0.00	136.36
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2020-21	0.00	0.00	0.00	0.00	223.89
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2021-22	0.00	0.00	0.00	0.00	167.07
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2022-23	0.00	0.00	0.00	0.00	175.09
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2023-24	0.00	0.00	0.00	0.00	209.81
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2020-21	0.00	0.00	0.00	0.00	51.94
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2021-22	0.00	0.00	0.00	0.00	87.00
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2022-23	0.00	0.00	0.00	0.00	65.79
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2023-24	0.00	83.66	0.00	0.00	66.90

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State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Central Finance Commission
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2020-21	0.00	0.00	0.00	0.00	98.03
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2021-22	0.00	0.00	0.00	0.00	121.83
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2022-23	0.00	0.00	0.00	0.00	86.62
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2023-24	0.00	0.00	0.00	0.00	61.20
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2020-21	0.00	0.00	0.00	0.00	362.29
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2021-22	0.00	0.00	0.00	0.00	191.15
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2022-23	0.00	0.00	0.00	0.00	352.59
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2023-24	0.00	0.00	0.00	0.00	237.61
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2020-21	0.00	0.00	0.00	0.00	130.10
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2021-22	0.00	0.00	0.00	0.00	175.60
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2022-23	0.00	0.00	0.00	0.00	181.97
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2023-24	0.00	0.00	0.00	0.00	104.58
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2020-21	0.00	0.00	0.00	0.00	61.37
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2021-22	0.00	0.00	0.00	0.00	158.90
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2022-23	0.00	0.00	0.00	0.00	238.65
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2023-24	0.00	0.00	0.00	0.00	113.61
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2020-21	0.00	0.00	0.00	0.00	154.16

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State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2021-22	0.00	0.00	0.00	0.00	402.03
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2022-23	0.00	0.00	0.00	0.00	235.74
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2023-24	0.00	0.00	0.00	0.00	213.27
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2020-21	0.00	0.00	0.00	0.00	0.00
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2021-22	9.00	0.00	77.62	13.50	213.98
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2022-23	5.29	0.00	1.15	99.69	217.75
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2023-24	1.76	0.00	3.35	101.84	257.29
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2020-21	69.52	0.00	16.19	10.69	350.25
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2021-22	44.49	0.00	26.26	89.54	609.92
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2022-23	49.52	0.00	25.46	126.53	336.19
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2023-24	54.16	0.00	19.91	136.39	666.07
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2020-21	150.23	0.00	57.02	42.39	434.37
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2021-22	190.30	0.00	258.09	0.31	748.23
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2022-23	182.14	0.00	174.93	73.70	815.24
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2023-24	208.99	0.00	128.37	11.67	815.36
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2020-21	0.00	0.00	0.00	202.37	289.37
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2021-22	28.18	0.00	15.63	208.89	488.43

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Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_No n-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2022-23	23.79	0.00	22.83	172.62	486.97
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2023-24	19.21	0.00	23.84	168.38	534.48
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur-I	2020-21	65.84	0.00	104.41	50.26	298.06
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur-I	2021-22	117.30	0.00	54.70	15.97	491.31
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur-I	2022-23	158.41	0.00	81.60	61.51	497.65
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur-I	2023-24	174.27	0.00	85.62	7.69	543.92
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2020-21	14.30	0.00	17.65	155.89	146.69
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2021-22	18.41	0.00	31.29	125.04	249.39
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2022-23	14.71	0.00	6.11	118.60	251.58
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2023-24	9.56	0.00	33.26	131.00	273.13
West Bengal	Purba Bardhaman	Purbasthali-II	Mertala	2020-21	0.58	0.00	2.35	27.23	1.42
West Bengal	Purba Bardhaman	Purbasthali-II	Mertala	2021-22	5.27	0.00	19.47	117.57	237.40
West Bengal	Purba Bardhaman	Purbasthali-II	Mertala	2022-23	4.26	0.00	6.58	93.09	239.36
West Bengal	Purba Bardhaman	Purbasthali-II	Mertala	2023-24	5.67	0.00	9.04	96.78	261.42
West Bengal	Purba Bardhaman	Purbasthali-II	Patuli	2020-21	2.12	0.00	23.82	112.75	173.13
West Bengal	Purba Bardhaman	Purbasthali-II	Patuli	2021-22	5.57	0.00	26.26	150.78	288.10

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Table- A1: Per Capita Revenue at Gram Panchayat Level									
State	District	Block	Gram Panchayat	Year	Per Capita_Property Tax	Per Capita_Other Tax	Per Capita_Non-Tax Revenue	Per Capita_Grants from State	Per Capita_Center Finance Commission
West Bengal	Purba Bardhaman	Purbasthali-II	Patuli	2022-23	4.52	0.00	27.36	108.01	290.65
West Bengal	Purba Bardhaman	Purbasthali-II	Patuli	2023-24	6.72	0.00	28.40	120.48	318.94

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2020-21	232.77	774.4	295.53	1302.71
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2021-22	291.23	490.85	135.25	917.34
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2022-23	342.44	833.75	213.11	1389.3
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	2023-24	292.21	256.6	0	548.81
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2020-21	166.72	488.48	154.76	809.96
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2021-22	227.25	770.38	106.7	1104.33
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2022-23	306.41	545.07	81.02	932.5
Andhra Pradesh	East Godavari	Kadium	Veeravaram	2023-24	356.33	524.65	83.3	964.27
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2020-21	257.65	100.28	19.07	377
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2021-22	425.67	178.01	68.47	672.15
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2022-23	327.06	240.09	208.26	775.41
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	2023-24	349.99	60.07	30.21	440.27
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2020-21	338.38	550.15	54.14	942.67
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2021-22	345	292.85	328.81	966.66
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2022-23	391.5	448.24	294.05	1133.79
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	2023-24	307.31	453.07	310.54	1070.92
Andhra Pradesh	Kurnool	Alur	Kammaarachedu	2020-21	34.46	546.28	101.77	682.5
Andhra Pradesh	Kurnool	Alur	Kammaarachedu	2021-22	65.93	152.92	289.81	508.66
Andhra Pradesh	Kurnool	Alur	Kammaarachedu	2022-23	58.35	396.08	208.98	663.41
Andhra Pradesh	Kurnool	Alur	Kammaarachedu	2023-24	44.17	273.52	75.81	393.51
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2020-21	0	0	0	0
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2021-22	160.01	911.76	221.05	1292.81
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2022-23	88.49	78.4	158.58	325.47
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	2023-24	124.17	2.74	368.47	495.37

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Andhra Pradesh	Kurnool	Aspari	Billekullu	2020-21	67.07	93.87	335.47	496.41
Andhra Pradesh	Kurnool	Aspari	Billekullu	2021-22	172.79	1031.09	53.57	1257.45
Andhra Pradesh	Kurnool	Aspari	Billekullu	2022-23	102.86	949.19	294.09	1346.14
Andhra Pradesh	Kurnool	Aspari	Billekullu	2023-24	244.02	1343.47	36.07	1623.55
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2020-21	45.05	540.46	123.23	708.74
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2021-22	25.38	732.61	95.6	853.6
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2022-23	86.08	36.05	216.66	338.79
Andhra Pradesh	Kurnool	Aspari	Joharapuram	2023-24	31.82	128.4	155.52	315.75
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2020-21	25.21	2453.87	16.7	2495.78
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2021-22	6.48	1136.87	131.27	1274.62
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2022-23	20.28	1122.12	215.71	1358.11
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	2023-24	19.38	732.89	5.77	758.03
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2020-21	74.31	541.27	31.68	647.27
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2021-22	118.99	967.79	248.43	1335.21
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2022-23	106.69	755.43	189.86	1051.98
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	2023-24	98.34	1984.13	282.28	2364.75
Gujarat	Jamnagar	Lalpur	Jogvad	2020-21	40.22	1007.18	5.15	1052.54
Gujarat	Jamnagar	Lalpur	Jogvad	2021-22	3.57	1469.71	99.84	1573.12
Gujarat	Jamnagar	Lalpur	Jogvad	2022-23	17.16	1668.22	247.77	1933.15
Gujarat	Jamnagar	Lalpur	Jogvad	2023-24	4.88	3790.79	335.96	4131.64
Gujarat	Jamnagar	Lalpur	Pipartoda	2020-21	86.44	499.05	20.26	605.74
Gujarat	Jamnagar	Lalpur	Pipartoda	2021-22	50.84	409.36	125.49	585.69
Gujarat	Jamnagar	Lalpur	Pipartoda	2022-23	36.35	423.84	190.86	651.06
Gujarat	Jamnagar	Lalpur	Pipartoda	2023-24	59.33	313.52	219.16	592.01
Gujarat	Kheda	Matar	Haijarabad	2020-21	45.56	199.68	29.64	274.87
Gujarat	Kheda	Matar	Haijarabad	2021-22	0	193.25	82.29	275.53
Gujarat	Kheda	Matar	Haijarabad	2022-23	53.33	1037.82	76.5	1167.65
Gujarat	Kheda	Matar	Haijarabad	2023-24	36.74	337.89	19.59	394.22
Gujarat	Kheda	Matar	Sokhda	2020-21	51.23	844.15	39.94	935.32
Gujarat	Kheda	Matar	Sokhda	2021-22	62.23	744.14	48.4	854.77
Gujarat	Kheda	Matar	Sokhda	2022-23	90.31	1072.55	117.3	1280.16

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Gujarat	Kheda	Matar	Sokhda	2023-24	139.46	1137.81	172.46	1449.74
Gujarat	Kheda	Thasra	Malai	2020-21	74.47	1149.31	66.18	1289.96
Gujarat	Kheda	Thasra	Malai	2021-22	110.33	1204.38	141.8	1456.51
Gujarat	Kheda	Thasra	Malai	2022-23	81.46	561.97	39.04	682.47
Gujarat	Kheda	Thasra	Malai	2023-24	108.26	985.17	69.23	1162.66
Gujarat	Kheda	Thasra	Pandvaniya	2020-21	129.3	274.32	4.14	407.75
Gujarat	Kheda	Thasra	Pandvaniya	2021-22	55.71	1006.18	118.44	1180.33
Gujarat	Kheda	Thasra	Pandvaniya	2022-23	73.53	447.95	29.84	551.32
Gujarat	Kheda	Thasra	Pandvaniya	2023-24	69.32	837.91	279.47	1186.7
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2020-21	128.71	275.65	129.03	533.39
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2021-22	215	226.93	451.96	893.89
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2022-23	215.83	46.37	220.25	482.45
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	2023-24	0	6.6	380.91	387.51
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2020-21	295.27	538.61	214.81	1048.69
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2021-22	383.22	285.9	1067.42	1736.55
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2022-23	296.7	323.29	282.12	902.11
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	2023-24	5.57	129.93	155.24	290.73
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2020-21	61.93	81.84	118.29	262.07
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2021-22	345.18	407.92	465.29	1218.39
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2022-23	671.78	238.51	357.17	1267.46
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	2023-24	27.36	263.57	158.9	449.82

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2020-21	326.15	323.45	146.03	795.62
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2021-22	548.24	314.89	229.17	1092.31
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2022-23	374.17	491.39	423.38	1288.93
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	2023-24	15.71	174.4	49.88	239.98
Karnataka	Udupi	Karkala	Marne	2020-21	283.85	938.52	323.96	1546.34
Karnataka	Udupi	Karkala	Marne	2021-22	308.8	403.61	358.99	1071.4
Karnataka	Udupi	Karkala	Marne	2022-23	453.17	603.52	433.94	1490.64
Karnataka	Udupi	Karkala	Marne	2023-24	391.56	115.36	652.86	1159.77
Karnataka	Udupi	Karkala	Nitte	2020-21	593.02	1682.93	618.23	2894.18
Karnataka	Udupi	Karkala	Nitte	2021-22	893.21	1182.29	154.9	2230.4
Karnataka	Udupi	Karkala	Nitte	2022-23	884.84	1310.87	303.39	2499.11
Karnataka	Udupi	Karkala	Nitte	2023-24	301.85	180.11	501.57	983.54
Karnataka	Udupi	Kundapura	Amasbail	2020-21	365.05	2392.92	59.79	2817.76
Karnataka	Udupi	Kundapura	Amasbail	2021-22	378.85	1118.83	322.53	1820.21
Karnataka	Udupi	Kundapura	Amasbail	2022-23	508.8	379.32	512.95	1401.06
Karnataka	Udupi	Kundapura	Amasbail	2023-24	204.56	224.17	470.85	899.58
Karnataka	Udupi	Kundapura	Koteshwara	2020-21	337.44	1189.16	129.04	1655.65
Karnataka	Udupi	Kundapura	Koteshwara	2021-22	562.75	283.83	359.45	1206.03
Karnataka	Udupi	Kundapura	Koteshwara	2022-23	582.87	365.9	433.62	1382.39
Karnataka	Udupi	Kundapura	Koteshwara	2023-24	284.51	36.78	169.09	490.37
Madhya Pradesh	Katni	Budwara	Basadi	2020-21	57.94	728.03	53.84	839.82
Madhya Pradesh	Katni	Budwara	Basadi	2021-22	17.61	558.81	86.58	663
Madhya Pradesh	Katni	Budwara	Basadi	2022-23	80.77	397.63	112.55	590.95
Madhya Pradesh	Katni	Budwara	Basadi	2023-24	102.88	467.75	134.65	705.28

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Madhya Pradesh	Katni	Budwara	Loharwara	2020-21	22.83	275.76	7.27	305.86
Madhya Pradesh	Katni	Budwara	Loharwara	2021-22	59.2	32.13	37.94	129.27
Madhya Pradesh	Katni	Budwara	Loharwara	2022-23	134.15	79.25	16.5	229.91
Madhya Pradesh	Katni	Budwara	Loharwara	2023-24	85.96	320.13	24.22	430.3
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2020-21	62.42	201.48	56.57	320.46
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2021-22	14.74	640.03	255.19	909.96
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2022-23	0	0	0	0
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	2023-24	0	0	0	0
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2020-21	0	0	0	0
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2021-22	24.89	170.73	135.78	331.4
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2022-23	63.49	282.22	67.64	413.35
Madhya Pradesh	Katni	Dheemarkheda	Khamha	2023-24	22.22	470.08	84.06	576.37
Madhya Pradesh	Sagar	Deori	Jhunku	2020-21	6.08	614.75	22.68	643.51
Madhya Pradesh	Sagar	Deori	Jhunku	2021-22	0.05	3.21	0	3.26
Madhya Pradesh	Sagar	Deori	Jhunku	2022-23	46.46	98.29	72.83	217.59
Madhya Pradesh	Sagar	Deori	Jhunku	2023-24	95.25	744.12	172.65	1012.02

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Madhya Pradesh	Sagar	Deori	Kusmi	2020-21	0	303.87	55.07	358.94
Madhya Pradesh	Sagar	Deori	Kusmi	2021-22	18.12	442.03	67.89	528.04
Madhya Pradesh	Sagar	Deori	Kusmi	2022-23	18.49	168.3	57.74	244.53
Madhya Pradesh	Sagar	Deori	Kusmi	2023-24	13.44	541.68	83.64	638.76
Madhya Pradesh	Sagar	Rehli	Chandpur	2020-21	0	0	49.64	49.64
Madhya Pradesh	Sagar	Rehli	Chandpur	2021-22	38.82	371.36	12.28	422.46
Madhya Pradesh	Sagar	Rehli	Chandpur	2022-23	110.58	341.49	154.32	606.4
Madhya Pradesh	Sagar	Rehli	Chandpur	2023-24	24.54	103.71	72.66	200.91
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2020-21	3.46	898.79	209.42	1111.67
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2021-22	0	286.99	98.53	385.52
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2022-23	0	344.6	34.96	379.56
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	2023-24	57.42	661.66	213.15	932.23
Maharashtra	Kolhapur	Bhudargad	Gangapur	2020-21	523.38	513.13	171.35	1207.85
Maharashtra	Kolhapur	Bhudargad	Gangapur	2021-22	444.93	489.39	503.05	1437.38
Maharashtra	Kolhapur	Bhudargad	Gangapur	2022-23	300.15	289.25	210.48	799.88
Maharashtra	Kolhapur	Bhudargad	Gangapur	2023-24	413.44	218.44	199.17	831.04
Maharashtra	Kolhapur	Bhudargad	Gargoti	2020-21	570.78	891.93	218.1	1680.8
Maharashtra	Kolhapur	Bhudargad	Gargoti	2021-22	698.19	338.13	616.92	1653.25
Maharashtra	Kolhapur	Bhudargad	Gargoti	2022-23	419.7	726.05	231.89	1377.64
Maharashtra	Kolhapur	Bhudargad	Gargoti	2023-24	374.6	869.66	589.47	1833.73
Maharashtra	Kolhapur	Panhala	Kotoli	2020-21	162.35	168.94	11.78	343.07

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Maharashtra	Kolhapur	Panhala	Kotoli	2021-22	162.79	35.62	24.26	222.67
Maharashtra	Kolhapur	Panhala	Kotoli	2022-23	222.64	580.86	76.02	879.53
Maharashtra	Kolhapur	Panhala	Kotoli	2023-24	212.09	814.01	94.99	1121.1
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2020-21	495.17	664.42	340.41	1500
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2021-22	625.78	175.46	470.8	1272.04
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2022-23	675.85	427.5	1629.77	2733.12
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	2023-24	130.89	110.95	0	241.84
Maharastra	Wardha	Asthi	Bharswada	2020-21	99.21	282.58	37.56	419.35
Maharastra	Wardha	Asthi	Bharswada	2021-22	224.5	167.13	33.39	425.02
Maharastra	Wardha	Asthi	Bharswada	2022-23	183.44	90.33	11.52	285.29
Maharastra	Wardha	Asthi	Bharswada	2023-24	149.03	317.78	39.28	506.09
Maharastra	Wardha	Asthi	Sahur	2020-21	129.27	534.65	98.32	762.25
Maharastra	Wardha	Asthi	Sahur	2021-22	236.36	493.45	204.58	934.39
Maharastra	Wardha	Asthi	Sahur	2022-23	232.02	519.33	188.01	939.36
Maharastra	Wardha	Asthi	Sahur	2023-24	218.2	1144.39	738.11	2100.69
Maharastra	Wardha	Deoli	Palsgaon	2020-21	373.73	342.63	37.46	753.82
Maharastra	Wardha	Deoli	Palsgaon	2021-22	368.58	755.16	51.44	1175.18
Maharastra	Wardha	Deoli	Palsgaon	2022-23	270.86	355.53	351.47	977.87
Maharastra	Wardha	Deoli	Palsgaon	2023-24	459.31	219.72	352.3	1031.32
Maharastra	Wardha	Deoli	Vijaygopal	2020-21	240.94	555.72	159.62	956.28
Maharastra	Wardha	Deoli	Vijaygopal	2021-22	326.37	600.35	223.34	1150.06
Maharastra	Wardha	Deoli	Vijaygopal	2022-23	341.41	803.49	225.94	1370.83
Maharastra	Wardha	Deoli	Vijaygopal	2023-24	242.74	402.36	577.2	1222.3
Odisha	Jagatsinghpur	Balikuda	Borikina	2020-21	24.86	501.58	32.58	559.02
Odisha	Jagatsinghpur	Balikuda	Borikina	2021-22	7.1	845.67	118.39	971.17
Odisha	Jagatsinghpur	Balikuda	Borikina	2022-23	32.71	39.44	153.82	225.96
Odisha	Jagatsinghpur	Balikuda	Borikina	2023-24	8.38	159.98	74.17	242.53
Odisha	Jagatsinghpur	Balikuda	Garama	2020-21	53.01	280.77	0	333.78
Odisha	Jagatsinghpur	Balikuda	Garama	2021-22	283.62	628.09	220.78	1132.48
Odisha	Jagatsinghpur	Balikuda	Garama	2022-23	71.44	298.41	18.75	388.61
Odisha	Jagatsinghpur	Balikuda	Garama	2023-24	68.59	403.69	0	472.27

APPENDIX 4

Table- A2: Per Capita Expenditure at Gram Panchayat Level

State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2020-21	185.68	583.77	27.99	797.45
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2021-22	83.36	1095.3	99.58	1278.24
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2022-23	46.82	258.07	30.56	335.45
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	2023-24	17.87	782.18	398.32	1198.37
Odisha	Jagatsinghpur	Kujanga	Pandua	2020-21	149.56	641	41.73	832.28
Odisha	Jagatsinghpur	Kujanga	Pandua	2021-22	66.46	1089.77	384.21	1540.44
Odisha	Jagatsinghpur	Kujanga	Pandua	2022-23	88.37	141.93	192.78	423.08
Odisha	Jagatsinghpur	Kujanga	Pandua	2023-24	37.92	315.13	193.22	546.28
Odisha	Sambalpur	Maneswar	Deogaon	2020-21	52.76	717.02	22.51	792.29
Odisha	Sambalpur	Maneswar	Deogaon	2021-22	159.85	823.23	140.85	1123.93
Odisha	Sambalpur	Maneswar	Deogaon	2022-23	214.62	488.56	122.29	825.47
Odisha	Sambalpur	Maneswar	Deogaon	2023-24	160.7	133.14	184.22	478.06
Odisha	Sambalpur	Maneswar	Dhama	2020-21	209.7	867.54	188.77	1266
Odisha	Sambalpur	Maneswar	Dhama	2021-22	54.18	547.69	219.82	821.68
Odisha	Sambalpur	Maneswar	Dhama	2022-23	37.57	424.23	79.85	541.65
Odisha	Sambalpur	Maneswar	Dhama	2023-24	116.52	223.29	141.13	480.95
Odisha	Sambalpur	Rairakhol	Bhaliakata	2020-21	254.21	940.53	116.91	1311.64
Odisha	Sambalpur	Rairakhol	Bhaliakata	2021-22	58.13	292.43	46.07	396.63
Odisha	Sambalpur	Rairakhol	Bhaliakata	2022-23	171.23	313.5	239.8	724.52
Odisha	Sambalpur	Rairakhol	Bhaliakata	2023-24	109.37	302.33	108.95	520.65
Odisha	Sambalpur	Rairakhol	Mochibahal	2020-21	0	87.95	1558.12	1646.06
Odisha	Sambalpur	Rairakhol	Mochibahal	2021-22	84.45	298.64	1312.88	1695.98
Odisha	Sambalpur	Rairakhol	Mochibahal	2022-23	525.49	279.08	998.62	1803.2
Odisha	Sambalpur	Rairakhol	Mochibahal	2023-24	118.56	31.31	595.45	745.33
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2020-21	25.74	426.22	316.81	768.77
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2021-22	18.41	175.52	261.03	454.97
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2022-23	75.75	458.09	161.24	695.09
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	2023-24	65.98	225.62	310.32	601.93
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2020-21	38.25	388.2	232.45	658.9
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2021-22	11.22	527.62	103.99	642.83
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2022-23	60.05	227.97	175.5	463.52

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	2023-24	119.65	319.65	276.88	716.17
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2020-21	19.92	349.03	259.03	627.98
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2021-22	44.16	911.39	290.16	1245.71
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2022-23	220.77	191.82	217.96	630.55
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	2023-24	298.17	358.7	158.94	815.81
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2020-21	74.09	326.1	81.6	481.8
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2021-22	201.62	258.85	87.79	548.26
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2022-23	133.24	72.31	91	296.55
Uttar Pradesh	Bijnor	Najibabad	Mandawali	2023-24	80.48	256.43	48.1	385.02
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2020-21	4.48	579.55	0	584.04
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2021-22	22.66	763.34	37.51	823.51
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2022-23	60.21	1042.57	55.89	1158.67
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	2023-24	20.54	686.52	30.29	737.35
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2020-21	85.62	411.57	0	497.18
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2021-22	34.82	970.24	77.74	1082.8
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2022-23	40.4	640.62	93.05	774.07
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	2023-24	50.43	614.83	14.12	679.38
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2020-21	114.91	564.02	18.57	697.49
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2021-22	63.32	871.28	37.76	972.36
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2022-23	79.52	1413.5	77.31	1570.32
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	2023-24	25.53	1662.06	13.43	1701.01
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2020-21	13.41	470.87	6.37	490.65
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2021-22	15.89	549.53	6.5	571.93
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2022-23	30.16	582.54	8.27	620.97

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	2023-24	46	936.22	56.17	1038.4
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2020-21	0	0	0	0
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2021-22	42.43	131.63	206.39	380.45
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2022-23	371.64	247.09	191.02	809.75
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	2023-24	205.92	194.46	188.12	588.5
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2020-21	68.5	346.96	27.54	443
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2021-22	80.64	261.86	163.66	506.16
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2022-23	120.54	110.39	45.14	276.06
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	2023-24	210.78	502.5	85.76	799.03
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2020-21	53.34	307.03	34.42	394.78
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2021-22	138.24	137.15	41.39	316.78
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2022-23	110.71	508.57	69.59	688.86
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	2023-24	147.38	265.1	221.8	634.27
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2020-21	137.72	406.39	0	544.11
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2021-22	176.24	322.37	136.29	634.91
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2022-23	147.26	77.66	126.99	351.91
West Bengal	Jalpaiguri	Rajganj	Kukurjan	2023-24	203.39	283	99.7	586.09
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur- I	2020-21	67.28	283.21	55.88	406.37
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur- I	2021-22	83.81	216.01	188.38	488.21
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur- I	2022-23	95.29	197.93	112.3	405.52
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur- I	2023-24	98.04	357.59	249.88	705.51
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2020-21	330.06	324.4	81.01	735.46
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2021-22	254.58	289.51	114.38	658.47
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2022-23	315.67	192.46	193.93	702.06

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Table- A2: Per Capita Expenditure at Gram Panchayat Level								
State	District	Block	Gram Panchayat	Year	Per Capita_Establishment Expenditure	Per Capita_Development Expenditure	Per Capita_Provision of Services	Per Capita_Total Expenditure
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	2023-24	259.08	167.08	189.34	615.5
West Bengal	Purba Bardhaman	Purbasthali- II	Mertala	2020-21	65.42	211.19	5.62	282.23
West Bengal	Purba Bardhaman	Purbasthali- II	Mertala	2021-22	234.8	499.5	147.6	881.9
West Bengal	Purba Bardhaman	Purbasthali- II	Mertala	2022-23	181.71	196.01	60.28	438
West Bengal	Purba Bardhaman	Purbasthali- II	Mertala	2023-24	194.48	276.58	89.07	560.13
West Bengal	Purba Bardhaman	Purbasthali- II	Patuli	2020-21	250.76	227.28	142.34	620.38
West Bengal	Purba Bardhaman	Purbasthali- II	Patuli	2021-22	214.24	335.73	229.58	779.55
West Bengal	Purba Bardhaman	Purbasthali- II	Patuli	2022-23	195.32	186.09	85.69	467.11
West Bengal	Purba Bardhaman	Purbasthali- II	Patuli	2023-24	176.19	332.83	118.55	627.58

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Table-A3: Per Capita Receipts of District Panchayat								
State	District	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Andhra Pradesh	East Godavari	2020-21	1.42	28.83	0.00	0.00	4.06	34.31
Andhra Pradesh	East Godavari	2021-22	1.36	33.18	0.00	0.00	5.08	39.62
Andhra Pradesh	East Godavari	2022-23	3.85	32.34	41.65	0.00	4.06	81.90
Andhra Pradesh	East Godavari	2023-24	5.86	25.89	128.08	0.00	0.00	159.83
Andhra Pradesh	Kurnool	2020-21	2.60	9.90	59.45	0.00	3.97	75.91
Andhra Pradesh	Kurnool	2021-22	0.37	21.15	49.17	0.00	9.24	79.93
Andhra Pradesh	Kurnool	2022-23	0.47	14.20	29.68	0.00	14.56	58.92
Andhra Pradesh	Kurnool	2023-24	0.61	12.23	93.34	0.00	13.88	120.05
Gujarat	Jamnagar	2020-21	0.09	2.68	10.49	0.00	0.89	14.16
Gujarat	Jamnagar	2021-22	0.02	3.05	8.99	0.00	0.17	12.23
Gujarat	Jamnagar	2022-23	0.02	2.76	13.15	0.00	0.07	16.00
Gujarat	Jamnagar	2023-24	0.03	2.79	8.45	0.00	0.09	11.36
Gujarat	Kheda	2020-21	16.44	0.00	20.68	0.00	0.00	37.12
Gujarat	Kheda	2021-22	16.03	0.00	11.54	0.00	0.00	27.57
Gujarat	Kheda	2022-23	35.50	0.00	31.98	0.00	0.00	67.48
Gujarat	Kheda	2023-24	20.41	0.00	16.92	0.00	0.00	37.33
Karnataka	Chikkaballapur	2020-21	0.00	0.00	7.72	0.00	0.00	7.72
Karnataka	Chikkaballapur	2021-22	0.00	0.00	7.90	0.00	6.91	14.81
Karnataka	Chikkaballapur	2022-23	0.00	0.00	2.37	0.00	13.09	15.46
Karnataka	Chikkaballapur	2023-24	0.00	0.00	0.00	0.00	15.17	15.17
Karnataka	Udupi	2020-21	0.02	0.00	7.30	0.00	29.18	36.51
Karnataka	Udupi	2021-22	0.09	0.00	7.61	0.00	34.68	42.38
Karnataka	Udupi	2022-23	0.10	0.00	2.16	0.00	25.46	27.71
Karnataka	Udupi	2023-24	0.22	0.00	0.00	0.00	28.58	28.80
Madhya Pradesh	Katni	2020-21	0.00	0.00	4.68	0.00	0.00	4.68
Madhya Pradesh	Katni	2021-22	0.00	0.00	9.04	0.00	0.00	9.04
Madhya Pradesh	Katni	2022-23	0.00	0.00	5.04	0.00	0.00	5.04
Madhya Pradesh	Katni	2023-24	0.00	0.00	10.13	0.00	0.00	10.13
Madhya Pradesh	Sagar	2020-21	0.00	0.00	15.52	0.00	0.00	15.52

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Table-A3: Per Capita Receipts of District Panchayat								
State	District	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Madhya Pradesh	Sagar	2021-22	0.00	0.00	6.26	0.00	0.00	6.26
Madhya Pradesh	Sagar	2022-23	0.00	0.00	5.45	0.00	0.00	5.45
Madhya Pradesh	Sagar	2023-24	0.00	0.00	17.41	0.00	0.00	17.41
Maharashtra	Kolhapur	2020-21	68.59	0.00	702.62	0.00	4502.80	5274.00
Maharashtra	Kolhapur	2021-22	80.95	0.00	36.35	0.00	6972.10	7089.40
Maharashtra	Kolhapur	2022-23	63.81	0.00	33.36	0.00	4158.69	4255.85
Maharashtra	Kolhapur	2023-24	102.47	0.00	1.21	0.00	3365.61	3469.29
Maharashtra	Wardha	2020-21	0.00	0.00	248.11	0.00	0.00	248.11
Maharashtra	Wardha	2021-22	102.62	0.00	38.51	0.00	0.00	141.13
Maharashtra	Wardha	2022-23	73.82	0.00	7.13	0.00	0.00	80.95
Maharashtra	Wardha	2023-24	80.97	0.00	3.88	0.00	0.00	84.85
Odisha	Jagatsinghpur	2020-21	0.00	0.00	14.12	0.00	0.58	14.70
Odisha	Jagatsinghpur	2021-22	0.00	0.00	10.64	0.00	0.13	10.77
Odisha	Jagatsinghpur	2022-23	0.00	0.00	10.81	0.00	13.26	24.07
Odisha	Jagatsinghpur	2023-24	0.00	0.00	11.07	0.00	1.05	12.11
Odisha	Sambalpur	2020-21	0.01	0.00	15.85	0.00	0.00	15.86
Odisha	Sambalpur	2021-22	0.01	0.00	11.91	67.50	0.00	79.43
Odisha	Sambalpur	2022-23	0.08	0.00	14.46	36.09	0.00	50.63
Odisha	Sambalpur	2023-24	0.08	0.00	12.44	29.59	0.00	42.10
Uttar Pradesh	Bijnor	2020-21	23.22	0.00	65.54	27.36	0.00	116.13
Uttar Pradesh	Bijnor	2021-22	9.36	0.00	34.96	43.14	0.00	87.47
Uttar Pradesh	Bijnor	2022-23	10.25	0.00	65.09	54.92	0.00	130.26
Uttar Pradesh	Bijnor	2023-24	11.11	0.00	51.45	67.60	0.00	130.16
Uttar Pradesh	Unnao	2020-21	24.65	0.00	46.57	31.18	0.00	102.40
Uttar Pradesh	Unnao	2021-22	9.65	0.00	71.41	41.15	0.00	122.20
Uttar Pradesh	Unnao	2022-23	11.03	0.00	48.97	43.20	0.00	103.20
Uttar Pradesh	Unnao	2023-24	11.68	0.00	48.72	59.67	0.00	120.08
West Bengal	Jalpaiguri	2020-21	0.00	0.00	0.00	0.00	0.00	0.00
West Bengal	Jalpaiguri	2021-22	8.76	0.00	66.02	2.05	0.00	76.82
West Bengal	Jalpaiguri	2022-23	16.65	0.00	70.47	0.75	0.00	87.88
West Bengal	Jalpaiguri	2023-24	0.00	0.00	0.00	0.00	0.00	0.00

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Table-A3: Per Capita Receipts of District Panchayat

State	District	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
West Bengal	Purba Bardhaman	2020-21	4.31	0.00	101.02	0.69	8.63	114.65
West Bengal	Purba Bardhaman	2021-22	5.35	0.00	76.36	0.01	4.32	86.04
West Bengal	Purba Bardhaman	2022-23	8.78	0.00	77.55	0.03	3.97	90.33
West Bengal	Purba Bardhaman	2023-24	21.06	0.00	77.48	46.77	15.56	160.87

Table-A4: Per Capita Expenditure of District Panchayat

State	District	Year	Per Capita_OS	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expenditure
Andhra Pradesh	East Godavari	2020-21	14.41	0.00	0.00	10.00	24.40
Andhra Pradesh	East Godavari	2021-22	24.92	0.00	0.00	53.66	78.58
Andhra Pradesh	East Godavari	2022-23	5.25	0.00	0.00	55.56	60.81
Andhra Pradesh	East Godavari	2023-24	3.89	0.00	0.00	30.57	34.46
Andhra Pradesh	Kurnool	2020-21	2.50	0.00	0.00	5.08	7.58
Andhra Pradesh	Kurnool	2021-22	2.44	79.03	0.00	5.01	86.47
Andhra Pradesh	Kurnool	2022-23	2.74	55.08	0.00	6.57	64.39
Andhra Pradesh	Kurnool	2023-24	3.81	73.54	0.00	27.03	104.37
Gujarat	Jamnagar	2020-21	0.58	0.00	0.00	0.00	0.58
Gujarat	Jamnagar	2021-22	9.01	0.00	0.00	0.00	9.01
Gujarat	Jamnagar	2022-23	5.54	6.79	0.00	0.00	12.33
Gujarat	Jamnagar	2023-24	5.02	11.88	0.00	0.00	16.90
Gujarat	Kheda	2020-21	18.05	0.00	0.00	0.00	18.05
Gujarat	Kheda	2021-22	13.72	0.00	0.00	0.00	13.72
Gujarat	Kheda	2022-23	16.53	20.06	0.00	0.00	36.60
Gujarat	Kheda	2023-24	8.03	34.09	0.00	0.00	42.12
Karnataka	Chikkaballapur	2020-21	0.00	6.31	0.00	0.00	6.31
Karnataka	Chikkaballapur	2021-22	0.00	5.48	0.00	6.65	12.13
Karnataka	Chikkaballapur	2022-23	0.00	1.97	0.00	12.74	14.71
Karnataka	Chikkaballapur	2023-24	0.00	0.29	0.00	14.18	14.48
Karnataka	Udupi	2020-21	0.00	3.73	0.00	21.67	25.41
Karnataka	Udupi	2021-22	0.96	0.57	0.00	20.95	22.48
Karnataka	Udupi	2022-23	0.20	4.46	0.00	19.58	24.24
Karnataka	Udupi	2023-24	0.00	0.61	0.00	22.93	23.54

APPENDIX 5

Table-A4: Per Capita Expenditure of District Panchayat							
State	District	Year	Per Capita_OS	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expenditure
Madhya Pradesh	Katni	2020-21	0.00	2.73	0.00	0.00	2.73
Madhya Pradesh	Katni	2021-22	0.00	2.05	0.00	0.00	2.05
Madhya Pradesh	Katni	2022-23	0.00	2.39	0.00	0.00	2.39
Madhya Pradesh	Katni	2023-24	0.00	2.19	0.00	0.00	2.19
Madhya Pradesh	Sagar	2020-21	0.00	5.45	0.00	0.00	5.45
Madhya Pradesh	Sagar	2021-22	0.00	13.26	0.00	0.00	13.26
Madhya Pradesh	Sagar	2022-23	0.00	1.76	0.00	0.00	1.76
Madhya Pradesh	Sagar	2023-24	0.00	11.20	0.00	0.00	11.20
Maharashtra	Kolhapur	2020-21	0.00	4129.94	0.00	0.00	4129.94
Maharashtra	Kolhapur	2021-22	0.00	3710.20	0.00	0.00	3710.20
Maharashtra	Kolhapur	2022-23	0.00	3985.68	0.00	0.00	3985.68
Maharashtra	Kolhapur	2023-24	0.00	3301.31	0.00	0.00	3301.31
Maharashtra	Wardha	2020-21	0.00	95.15	0.00	0.00	95.15
Maharashtra	Wardha	2021-22	52.90	29.35	0.00	0.00	82.25
Maharashtra	Wardha	2022-23	58.16	21.82	0.00	0.00	79.98
Maharashtra	Wardha	2023-24	53.08	5.27	0.00	0.00	58.35
Odisha	Jagatsinghpur	2020-21	0.00	0.00	0.00	0.00	0.00
Odisha	Jagatsinghpur	2021-22	0.00	16.55	0.00	0.07	16.62
Odisha	Jagatsinghpur	2022-23	0.00	13.11	0.00	6.57	19.68
Odisha	Jagatsinghpur	2023-24	0.00	3.86	0.00	0.07	3.93
Odisha	Sambalpur	2020-21	0.01	0.00	0.00	0.00	0.01
Odisha	Sambalpur	2021-22	0.02	18.25	67.50	0.00	85.77
Odisha	Sambalpur	2022-23	0.02	11.98	36.09	0.00	48.09
Odisha	Sambalpur	2023-24	0.01	6.89	29.59	0.00	36.49
Uttar Pradesh	Bijnor	2020-21	7.97	13.43	7.76	0.00	29.16
Uttar Pradesh	Bijnor	2021-22	6.63	63.32	38.33	0.00	108.29
Uttar Pradesh	Bijnor	2022-23	23.39	51.05	64.85	0.00	139.29
Uttar Pradesh	Bijnor	2023-24	10.56	65.87	71.27	0.00	147.70
Uttar Pradesh	Unnao	2020-21	29.01	0.00	0.00	0.00	29.01
Uttar Pradesh	Unnao	2021-22	10.29	33.77	46.16	0.00	90.21
Uttar Pradesh	Unnao	2022-23	10.65	69.27	45.90	0.00	125.81
Uttar Pradesh	Unnao	2023-24	8.66	57.12	45.38	0.00	111.16
West Bengal	Jalpaiguri	2020-21	0.00	0.00	0.00	0.00	0.00

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Table-A4: Per Capita Expenditure of District Panchayat							
State	District	Year	Per Capita_OS	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expenditure
West Bengal	Jalpaiguri	2021-22	5.63	8.78	3.62	0.00	18.03
West Bengal	Jalpaiguri	2022-23	18.28	62.82	2.16	0.00	83.26
West Bengal	Jalpaiguri	2023-24	0.00	0.00	0.00	0.00	0.00
West Bengal	Purba Bardhaman	2020-21	259.29	86.26	0.00	0.00	345.55
West Bengal	Purba Bardhaman	2021-22	358.30	62.84	0.00	0.00	421.14
West Bengal	Purba Bardhaman	2022-23	423.94	60.10	0.00	0.00	484.04
West Bengal	Purba Bardhaman	2023-24	384.58	58.56	0.00	0.00	443.14

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Andhra Pradesh	East Godavari	Kadium	2020-21	0.00	0.00	52.34	99.35	0.00	151.69
Andhra Pradesh	East Godavari	Kadium	2021-22	0.00	0.00	42.68	106.37	0.00	149.06
Andhra Pradesh	East Godavari	Kadium	2022-23	0.00	0.00	26.31	112.65	0.00	138.97
Andhra Pradesh	East Godavari	Kadium	2023-24	0.00	0.00	54.96	108.57	0.00	163.53
Andhra Pradesh	East Godavari	Nallajerla	2020-21	0.10	0.00	48.08	20.36	0.00	68.55
Andhra Pradesh	East Godavari	Nallajerla	2021-22	0.10	0.00	39.77	11.66	0.00	51.53
Andhra Pradesh	East Godavari	Nallajerla	2022-23	0.10	0.00	24.01	24.13	0.00	48.25
Andhra Pradesh	East Godavari	Nallajerla	2023-24	0.10	0.00	49.91	33.08	0.00	83.09
Andhra Pradesh	Kurnool	Alur	2020-21	0.00	0.99	50.02	0.00	0.00	51.00
Andhra Pradesh	Kurnool	Alur	2021-22	0.00	1.84	18.31	0.00	0.00	20.15
Andhra Pradesh	Kurnool	Alur	2022-23	0.00	6.20	37.93	0.00	0.00	44.14
Andhra Pradesh	Kurnool	Alur	2023-24	0.00	6.91	19.48	0.00	0.00	26.39
Andhra Pradesh	Kurnool	Aspari	2020-21	0.00	0.29	23.15	0.00	0.28	23.72
Andhra Pradesh	Kurnool	Aspari	2021-22	0.00	5.04	17.92	0.00	0.00	22.96
Andhra Pradesh	Kurnool	Aspari	2022-23	0.00	2.50	10.80	0.00	0.00	13.30
Andhra Pradesh	Kurnool	Aspari	2023-24	0.00	3.91	33.96	0.00	0.00	37.87
Gujarat	Jamnagar	Jamjodhpur	2020-21	3.47	0.00	53.77	0.00	0.00	57.24

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Gujarat	Jamnagar	Jamjodhpur	2021- 22	5.09	0.00	47.28	0.00	0.00	52.36
Gujarat	Jamnagar	Jamjodhpur	2022- 23	3.99	0.00	96.14	0.00	0.00	100.13
Gujarat	Jamnagar	Jamjodhpur	2023- 24	3.94	0.00	42.86	0.00	0.00	46.80
Gujarat	Jamnagar	Lalpur	2020- 21	0.24	0.00	59.89	0.00	0.00	60.12
Gujarat	Jamnagar	Lalpur	2021- 22	0.02	0.00	49.28	0.00	0.00	49.29
Gujarat	Jamnagar	Lalpur	2022- 23	1.21	0.00	0.00	0.00	0.00	1.21
Gujarat	Jamnagar	Lalpur	2023- 24	0.01	0.00	0.00	0.00	0.00	0.01
Gujarat	Kheda	Matar	2020- 21	0.00	0.00	59.33	0.00	0.00	59.33
Gujarat	Kheda	Matar	2021- 22	0.00	0.00	31.86	0.00	0.00	31.86
Gujarat	Kheda	Matar	2022- 23	0.00	0.00	130.81	0.00	0.00	130.81
Gujarat	Kheda	Matar	2023- 24	0.00	0.00	42.40	0.00	0.00	42.40
Gujarat	Kheda	Thasra	2020- 21	0.00	0.00	72.96	0.00	0.00	72.96
Gujarat	Kheda	Thasra	2021- 22	0.00	0.00	62.30	0.00	0.00	62.30
Gujarat	Kheda	Thasra	2022- 23	0.00	0.00	90.43	0.00	0.00	90.43
Gujarat	Kheda	Thasra	2023- 24	0.00	0.00	80.08	0.00	0.00	80.08
Karnataka	Chikkaballapur	Gauribidanur	2020- 21	2.16	0.00	59.77	0.00	165.74	227.68
Karnataka	Chikkaballapur	Gauribidanur	2021- 22	1.57	0.00	81.03	0.00	177.22	259.82

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OSr	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Karnataka	Chikkaballapur	Gauribidanur	2022- 23	0.61	0.00	17.67	0.00	71.94	90.21
Karnataka	Chikkaballapur	Gauribidanur	2023- 24	0.45	0.00	0.00	0.00	31.45	31.90
Karnataka	Chikkaballapur	Sidlaghatta	2020- 21	0.00	0.00	65.13	0.00	0.00	65.13
Karnataka	Chikkaballapur	Sidlaghatta	2021- 22	0.00	0.00	26.85	0.00	0.00	26.85
Karnataka	Chikkaballapur	Sidlaghatta	2022- 23	0.00	0.00	12.22	0.00	0.00	12.22
Karnataka	Chikkaballapur	Sidlaghatta	2023- 24	0.00	0.00	0.00	0.00	0.00	0.00
Karnataka	Udupi	Karkala	2020- 21	0.00	0.00	37.66	0.00	2.54	40.20
Karnataka	Udupi	Karkala	2021- 22	0.71	0.00	51.72	0.00	2.56	54.99
Karnataka	Udupi	Karkala	2022- 23	1.18	0.00	12.45	0.00	0.25	13.89
Karnataka	Udupi	Karkala	2023- 24	1.69	0.00	1.10	0.00	0.18	2.96
Karnataka	Udupi	Kundapura	2020- 21	2.23	0.00	36.74	0.00	0.00	38.97
Karnataka	Udupi	Kundapura	2021- 22	6.06	0.00	56.40	0.00	1.89	64.35
Karnataka	Udupi	Kundapura	2022- 23	8.03	0.00	35.14	0.00	0.38	43.55
Karnataka	Udupi	Kundapura	2023- 24	4.14	0.00	0.08	0.00	0.58	4.80
Madhya Pradesh	Katni	Budwara	2020- 21	0.00	0.00	55.56	0.00	0.00	55.56
Madhya Pradesh	Katni	Budwara	2021- 22	0.00	0.00	76.04	0.00	0.00	76.04
Madhya Pradesh	Katni	Budwara	2022- 23	0.00	0.00	94.64	0.00	0.00	94.64

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Madhya Pradesh	Katni	Budwara	2023-24	0.00	0.00	134.77	0.00	0.00	134.77
Madhya Pradesh	Katni	Dheemarkheda	2020-21	0.00	0.00	101.00	0.00	0.00	101.00
Madhya Pradesh	Katni	Dheemarkheda	2021-22	0.00	0.00	119.75	0.00	0.00	119.75
Madhya Pradesh	Katni	Dheemarkheda	2022-23	0.00	0.00	113.41	0.00	0.00	113.41
Madhya Pradesh	Katni	Dheemarkheda	2023-24	0.00	0.00	136.84	0.00	0.00	136.84
Madhya Pradesh	Sagar	Deori	2020-21	0.00	0.00	0.00	0.00	0.00	0.00
Madhya Pradesh	Sagar	Deori	2021-22	0.00	0.00	69.98	0.00	0.00	69.98
Madhya Pradesh	Sagar	Deori	2022-23	0.00	0.00	25.98	0.00	0.00	25.98
Madhya Pradesh	Sagar	Deori	2023-24	0.00	0.00	41.88	0.00	0.00	41.88
Madhya Pradesh	Sagar	Rehli	2020-21	0.00	0.00	41.45	0.00	0.00	41.45
Madhya Pradesh	Sagar	Rehli	2021-22	0.00	0.00	81.57	0.00	0.00	81.57
Madhya Pradesh	Sagar	Rehli	2022-23	0.00	0.00	78.59	0.00	0.00	78.59
Madhya Pradesh	Sagar	Rehli	2023-24	0.00	0.00	97.02	0.00	0.00	97.02
Maharashtra	Kolhapur	Bhudargad	2020-21	0.00	1.86	39.88	0.00	0.00	41.74
Maharashtra	Kolhapur	Bhudargad	2021-22	0.00	26.46	31.62	0.00	0.00	58.08
Maharashtra	Kolhapur	Bhudargad	2022-23	0.00	30.29	46.91	0.00	0.00	77.20
Maharashtra	Kolhapur	Bhudargad	2023-24	0.00	35.64	0.00	0.00	0.00	35.64

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Maharashtra	Kolhapur	Panhala	2020-21	0.00	37.86	62.48	0.00	0.00	100.34
Maharashtra	Kolhapur	Panhala	2021-22	0.00	40.01	68.51	0.00	0.00	108.52
Maharashtra	Kolhapur	Panhala	2022-23	0.00	1.09	16.34	0.00	0.00	17.43
Maharashtra	Kolhapur	Panhala	2023-24	0.00	0.00	12.34	0.00	0.00	12.34
Maharashtra	Wardha	Ashti	2020-21	0.00	0.00	0.00	0.00	0.00	0.00
Maharashtra	Wardha	Ashti	2021-22	0.00	0.00	28.49	0.00	0.00	28.49
Maharashtra	Wardha	Ashti	2022-23	0.00	0.00	16.83	0.00	0.00	16.83
Maharashtra	Wardha	Ashti	2023-24	0.00	0.00	0.00	0.00	0.00	0.00
Maharashtra	Wardha	Deoli	2020-21	0.00	0.00	18.84	0.00	0.00	18.84
Maharashtra	Wardha	Deoli	2021-22	0.00	30.94	28.02	0.00	0.00	58.97
Maharashtra	Wardha	Deoli	2022-23	0.00	36.31	12.61	0.00	0.00	48.92
Maharashtra	Wardha	Deoli	2023-24	0.00	32.74	45.59	0.00	0.00	78.33
Odisha	Jagatsingpur	Balikuda	2020-21	0.00	0.00	152.14	10.36	64.83	227.32
Odisha	Jagatsingpur	Balikuda	2021-22	0.00	0.00	156.94	6.22	68.81	231.96
Odisha	Jagatsingpur	Balikuda	2022-23	0.00	0.00	118.26	5.55	52.44	176.24
Odisha	Jagatsingpur	Balikuda	2023-24	0.00	0.00	137.74	7.79	66.03	211.56
Odisha	Jagatsingpur	Kujanga	2020-21	9.50	0.00	141.99	85.33	268.05	504.88

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Odisha	Jagatsingpur	Kujanga	2021-22	1.71	0.00	132.58	168.00	151.71	453.99
Odisha	Jagatsingpur	Kujanga	2022-23	0.00	0.00	115.41	121.28	1124.45	1361.13
Odisha	Jagatsingpur	Kujanga	2023-24	6.95	0.00	129.45	152.94	479.30	768.65
Odisha	Sambalpur	Manesar	2020-21	0.00	0.00	60.85	43.27	28.59	132.71
Odisha	Sambalpur	Manesar	2021-22	0.00	0.00	34.98	111.91	298.63	445.52
Odisha	Sambalpur	Manesar	2022-23	0.00	0.00	75.12	49.39	239.35	363.87
Odisha	Sambalpur	Manesar	2023-24	0.00	0.00	28.74	117.13	499.65	645.52
Odisha	Sambalpur	Rairakhol	2020-21	0.00	0.00	70.56	92.16	154.75	317.47
Odisha	Sambalpur	Rairakhol	2021-22	0.00	0.00	69.95	101.36	184.80	356.12
Odisha	Sambalpur	Rairakhol	2022-23	0.00	0.00	79.44	50.73	31.76	161.94
Odisha	Sambalpur	Rairakhol	2023-24	0.00	0.00	51.75	61.98	244.20	357.93
Uttar Pradesh	Bijnor	Afzalgarh	2020-21	0.00	0.00	64.10	48.20	0.00	112.29
Uttar Pradesh	Bijnor	Afzalgarh	2021-22	0.00	0.00	115.82	53.03	0.00	168.85
Uttar Pradesh	Bijnor	Afzalgarh	2022-23	0.00	0.00	67.01	60.10	0.00	127.11
Uttar Pradesh	Bijnor	Afzalgarh	2023-24	0.00	0.00	66.70	82.96	0.00	149.66
Uttar Pradesh	Bijnor	Najibabad	2020-21	0.00	0.00	97.30	52.87	0.00	150.17
Uttar Pradesh	Bijnor	Najibabad	2021-22	0.00	0.00	127.65	56.82	0.00	184.47

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OSR	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
Uttar Pradesh	Bijnor	Najibabad	2022-23	0.00	0.00	99.22	138.46	0.00	237.68
Uttar Pradesh	Bijnor	Najibabad	2023-24	0.00	0.00	108.12	127.11	0.00	235.23
Uttar Pradesh	Unnao	Bangarmau	2020-21	0.00	0.00	55.29	0.00	0.00	55.29
Uttar Pradesh	Unnao	Bangarmau	2021-22	0.00	0.00	45.35	54.21	0.00	99.55
Uttar Pradesh	Unnao	Bangarmau	2022-23	0.00	0.00	50.91	45.56	0.00	96.47
Uttar Pradesh	Unnao	Bangarmau	2023-24	0.00	0.00	19.72	52.56	0.00	72.28
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2020-21	0.00	0.00	102.92	50.87	0.00	153.78
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2021-22	0.00	0.00	50.74	23.55	0.00	74.29
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2022-23	0.00	0.00	52.78	70.13	0.00	122.90
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2023-24	0.00	0.00	23.35	1.89	0.00	25.24
West Bengal	Jalpaiguri	Nagarkata	2020-21	0.45	0.00	25.73	0.21	0.00	26.39
West Bengal	Jalpaiguri	Nagarkata	2021-22	1.07	0.00	46.55	0.01	0.00	47.62
West Bengal	Jalpaiguri	Nagarkata	2022-23	2.57	0.00	45.07	0.01	0.00	47.65
West Bengal	Jalpaiguri	Nagarkata	2023-24	4.40	0.00	50.18	12.03	0.00	66.61
West Bengal	Jalpaiguri	Rajganj	2020-21	0.00	0.00	0.00	0.00	0.00	0.00
West Bengal	Jalpaiguri	Rajganj	2021-22	0.00	0.00	0.00	0.00	0.00	0.00
West Bengal	Jalpaiguri	Rajganj	2022-23	0.00	0.00	0.00	0.00	0.00	0.00

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Table- A5: Per Capita Receipts at Block Panchayat									
State	District	Block	Year	Per Capita_OS	Per Capita_Assigned Revenue	Per Capita_CFC	Per Capita_SFC	Per Capita_Other Grants	Per Capita_Total Receipts
West Bengal	Jalpaiguri	Rajganj	2023- 24	0.00	0.00	0.00	0.00	0.00	0.00
West Bengal	Purba Bardhaman	Burdwan - II	2020- 21	36.27	0.00	28.80	4.47	0.00	69.53
West Bengal	Purba Bardhaman	Burdwan - II	2021- 22	41.09	0.00	50.18	0.00	0.00	91.27
West Bengal	Purba Bardhaman	Burdwan - II	2022- 23	42.79	0.00	51.23	0.01	0.00	94.02
West Bengal	Purba Bardhaman	Burdwan - II	2023- 24	56.75	0.00	56.16	13.04	0.00	125.94
West Bengal	Purba Bardhaman	Purbasthali - II	2020- 21	1.52	0.00	38.33	0.00	0.00	39.86
West Bengal	Purba Bardhaman	Purbasthali - II	2021- 22	1.16	0.00	67.99	0.00	0.00	69.14
West Bengal	Purba Bardhaman	Purbasthali - II	2022- 23	1.86	0.00	71.58	0.00	0.00	73.44
West Bengal	Purba Bardhaman	Purbasthali - II	2023- 24	1.27	0.00	77.57	16.72	0.00	95.56

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Table- A6: Per Capita Expenditure at Block Panchayat								
State	District	Block	Year	Per Capita_OSR	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expenditure
Andhra Pradesh	East Godavari	Kadium	2020-21	0.00	0.00	95.67	0.00	95.67
Andhra Pradesh	East Godavari	Kadium	2021-22	0.00	0.00	85.59	0.00	85.59
Andhra Pradesh	East Godavari	Kadium	2022-23	0.00	8.77	110.25	0.00	119.02
Andhra Pradesh	East Godavari	Kadium	2023-24	0.00	25.47	114.13	0.00	139.60
Andhra Pradesh	East Godavari	Nallajerla	2020-21	0.10	0.00	11.19	0.00	11.29
Andhra Pradesh	East Godavari	Nallajerla	2021-22	0.10	0.00	16.01	0.00	16.11
Andhra Pradesh	East Godavari	Nallajerla	2022-23	0.10	21.36	14.23	0.00	35.69
Andhra Pradesh	East Godavari	Nallajerla	2023-24	0.10	37.38	21.96	0.00	59.43
Andhra Pradesh	Kurnool	Alur	2020-21	0.00	0.00	1.38	0.00	1.38
Andhra Pradesh	Kurnool	Alur	2021-22	0.00	0.00	1.25	0.00	1.25
Andhra Pradesh	Kurnool	Alur	2022-23	0.00	0.00	2.61	0.00	2.61
Andhra Pradesh	Kurnool	Alur	2023-24	0.00	0.00	11.46	0.00	11.46
Andhra Pradesh	Kurnool	Aspari	2020-21	0.00	0.00	2.76	0.00	2.76
Andhra Pradesh	Kurnool	Aspari	2021-22	0.00	0.00	3.28	0.00	3.28
Andhra Pradesh	Kurnool	Aspari	2022-23	0.00	4.46	2.74	0.00	7.19
Andhra Pradesh	Kurnool	Aspari	2023-24	0.00	6.35	1.42	0.00	7.77
Gujarat	Jamnagar	Jamjodhpur	2020-21	6.28	0.00	0.00	0.00	6.28
Gujarat	Jamnagar	Jamjodhpur	2021-22	8.09	0.00	0.00	0.00	8.09
Gujarat	Jamnagar	Jamjodhpur	2022-23	4.86	20.30	0.00	0.00	25.16

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Table- A6: Per Capita Expenditure at Block Panchayat								
State	District	Block	Year	Per Capita_OSR	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expenditure
Gujarat	Jamnagar	Jamjodhpur	2023-24	9.82	42.92	0.00	0.00	52.74
Gujarat	Jamnagar	Lalpur	2020-21	3.50	0.00	0.00	0.00	3.50
Gujarat	Jamnagar	Lalpur	2021-22	2.82	0.00	0.00	0.00	2.82
Gujarat	Jamnagar	Lalpur	2022-23	2.42	0.00	0.00	0.00	2.42
Gujarat	Jamnagar	Lalpur	2023-24	5.89	9.60	0.00	0.00	15.49
Gujarat	Kheda	Matar	2020-21	0.00	0.00	0.00	0.00	0.00
Gujarat	Kheda	Matar	2021-22	0.00	0.00	0.00	0.00	0.00
Gujarat	Kheda	Matar	2022-23	0.00	36.51	0.00	0.00	36.51
Gujarat	Kheda	Matar	2023-24	0.00	113.84	0.00	0.00	113.84
Gujarat	Kheda	Thasra	2020-21	0.00	0.00	0.00	0.00	0.00
Gujarat	Kheda	Thasra	2021-22	0.00	34.95	0.00	0.00	34.95
Gujarat	Kheda	Thasra	2022-23	0.00	84.87	0.00	0.00	84.87
Gujarat	Kheda	Thasra	2023-24	0.00	137.64	0.00	0.00	137.64
Karnataka	Chikkaballapur	Gauribidanur	2020-21	0.00	40.40	0.00	162.26	202.67
Karnataka	Chikkaballapur	Gauribidanur	2021-22	6.10	33.97	0.00	160.20	200.27
Karnataka	Chikkaballapur	Gauribidanur	2022-23	0.00	50.43	0.00	232.63	283.05
Karnataka	Chikkaballapur	Gauribidanur	2023-24	0.60	25.45	0.00	228.54	254.59
Karnataka	Chikkaballapur	Sidlaghatta	2020-21	0.00	37.40	0.00	0.00	37.40
Karnataka	Chikkaballapur	Sidlaghatta	2021-22	0.00	10.12	0.00	0.00	10.12
Karnataka	Chikkaballapur	Sidlaghatta	2022-23	0.00	34.24	0.00	0.00	34.24
Karnataka	Chikkaballapur	Sidlaghatta	2023-24	0.00	0.00	0.00	0.00	0.00
Karnataka	Udupi	Karkala	2020-21	0.00	19.95	0.00	0.00	19.95
Karnataka	Udupi	Karkala	2021-22	0.00	26.03	0.00	0.01	26.05
Karnataka	Udupi	Karkala	2022-23	0.00	21.87	0.00	3.84	25.71
Karnataka	Udupi	Karkala	2023-24	0.00	10.97	0.00	0.00	10.97
Karnataka	Udupi	Kundapura	2020-21	0.24	7.66	0.00	0.00	7.90
Karnataka	Udupi	Kundapura	2021-22	1.89	44.97	0.00	1.89	48.75
Karnataka	Udupi	Kundapura	2022-23	6.18	44.08	0.00	0.00	50.26
Karnataka	Udupi	Kundapura	2023-24	5.76	8.87	0.00	0.00	14.63
Madhya Pradesh	Katni	Budwara	2020-21	0.00	0.00	0.00	0.00	0.00
Madhya Pradesh	Katni	Budwara	2021-22	0.00	1.89	0.00	0.00	1.89

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Table- A6: Per Capita Expenditure at Block Panchayat								
State	District	Block	Year	Per Capita_OSR	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expenditure
Madhya Pradesh	Katni	Budwara	2022-23	0.00	33.96	0.00	0.00	33.96
Madhya Pradesh	Katni	Budwara	2023-24	0.00	43.15	0.00	0.00	43.15
Madhya Pradesh	Katni	Dheemarkheda	2020-21	0.00	0.00	0.00	0.00	0.00
Madhya Pradesh	Katni	Dheemarkheda	2021-22	0.00	25.09	0.00	0.00	25.09
Madhya Pradesh	Katni	Dheemarkheda	2022-23	0.00	21.48	0.00	0.00	21.48
Madhya Pradesh	Katni	Dheemarkheda	2023-24	0.00	40.46	0.00	0.00	40.46
Madhya Pradesh	Sagar	Deori	2020-21	0.00	0.00	0.00	0.00	0.00
Madhya Pradesh	Sagar	Deori	2021-22	0.00	8.42	0.00	0.00	8.42
Madhya Pradesh	Sagar	Deori	2022-23	0.00	33.66	0.00	0.00	33.66
Madhya Pradesh	Sagar	Deori	2023-24	0.00	31.82	0.00	0.00	31.82
Madhya Pradesh	Sagar	Rehli	2020-21	0.00	0.00	0.00	0.00	0.00
Madhya Pradesh	Sagar	Rehli	2021-22	0.00	23.11	0.00	0.00	23.11
Madhya Pradesh	Sagar	Rehli	2022-23	0.00	29.02	0.00	0.00	29.02
Madhya Pradesh	Sagar	Rehli	2023-24	0.00	57.92	0.00	0.00	57.92
Maharashtra	Kolhapur	Bhudargad	2020-21	0.00	0.38	0.00	1.40	1.78
Maharashtra	Kolhapur	Bhudargad	2021-22	0.00	23.57	0.00	24.23	47.80
Maharashtra	Kolhapur	Bhudargad	2022-23	0.00	49.82	0.00	25.51	75.33
Maharashtra	Kolhapur	Bhudargad	2023-24	0.00	14.26	0.00	44.52	58.78
Maharashtra	Kolhapur	Panhala	2020-21	0.00	0.00	0.00	47.43	47.43
Maharashtra	Kolhapur	Panhala	2021-22	0.00	39.20	0.00	31.69	70.89
Maharashtra	Kolhapur	Panhala	2022-23	0.00	87.63	0.00	10.20	97.83

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Table- A6: Per Capita Expenditure at Block Panchayat								
State	District	Block	Year	Per Capita_OSR	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expendi ture
Maharashtra	Kolhapur	Panhala	2023-24	0.00	21.31	0.00	0.00	21.31
Maharashtra	Wardha	Ashti	2020-21	0.00	0.00	0.00	0.00	0.00
Maharashtra	Wardha	Ashti	2021-22	0.00	16.02	0.00	0.00	16.02
Maharashtra	Wardha	Ashti	2022-23	0.00	16.06	0.00	0.00	16.06
Maharashtra	Wardha	Ashti	2023-24	0.00	6.49	0.00	0.00	6.49
Maharashtra	Wardha	Deoli	2020-21	0.00	0.00	0.00	0.00	0.00
Maharashtra	Wardha	Deoli	2021-22	0.00	6.62	0.00	41.04	47.66
Maharashtra	Wardha	Deoli	2022-23	0.00	45.14	0.00	36.24	81.38
Maharashtra	Wardha	Deoli	2023-24	0.00	4.93	0.00	8.48	13.41
Odisha	Jagatsingpur	Balikuda	2020-21	0.00	14.12	0.00	131.35	145.46
Odisha	Jagatsingpur	Balikuda	2021-22	0.00	80.62	0.00	39.40	120.01
Odisha	Jagatsingpur	Balikuda	2022-23	0.00	31.32	0.78	39.68	71.77
Odisha	Jagatsingpur	Balikuda	2023-24	0.00	75.22	0.71	52.70	128.63
Odisha	Jagatsingpur	Kujanga	2020-21	0.00	0.00	53.08	240.05	293.13
Odisha	Jagatsingpur	Kujanga	2021-22	0.00	37.90	221.63	197.44	456.96
Odisha	Jagatsingpur	Kujanga	2022-23	0.00	43.30	137.85	160.48	341.63
Odisha	Jagatsingpur	Kujanga	2023-24	0.00	84.88	183.43	476.08	744.39
Odisha	Sambalpur	Manesar	2020-21	0.00	0.00	37.12	45.61	82.73
Odisha	Sambalpur	Manesar	2021-22	0.00	35.65	89.29	167.87	292.81
Odisha	Sambalpur	Manesar	2022-23	0.00	46.88	77.02	255.06	378.96
Odisha	Sambalpur	Manesar	2023-24	0.00	39.34	64.71	416.42	520.47
Odisha	Sambalpur	Rairakhol	2020-21	0.00	0.00	9.07	109.70	118.77
Odisha	Sambalpur	Rairakhol	2021-22	0.00	35.65	0.00	121.54	157.19
Odisha	Sambalpur	Rairakhol	2022-23	0.00	41.69	0.00	87.94	129.63
Odisha	Sambalpur	Rairakhol	2023-24	0.00	17.28	0.00	152.13	169.41
Uttar Pradesh	Bijnor	Afzalgarh	2020-21	0.00	62.70	33.63	0.00	96.33
Uttar Pradesh	Bijnor	Afzalgarh	2021-22	0.00	25.78	43.43	0.00	69.20
Uttar Pradesh	Bijnor	Afzalgarh	2022-23	0.00	112.62	76.82	0.00	189.44
Uttar Pradesh	Bijnor	Afzalgarh	2023-24	0.00	52.93	67.45	0.00	120.37
Uttar Pradesh	Bijnor	Najibabad	2020-21	0.00	42.02	22.94	0.00	64.96
Uttar Pradesh	Bijnor	Najibabad	2021-22	0.00	131.40	43.93	0.00	175.33
Uttar Pradesh	Bijnor	Najibabad	2022-23	0.00	92.37	134.82	0.00	227.19
Uttar Pradesh	Bijnor	Najibabad	2023-24	0.00	99.07	87.84	0.00	186.91

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Table- A6: Per Capita Expenditure at Block Panchayat								
State	District	Block	Year	Per Capita_OSR	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expenditure
Uttar Pradesh	Unnao	Bangarmau	2020-21	0.00	17.38	0.00	0.00	17.38
Uttar Pradesh	Unnao	Bangarmau	2021-22	0.00	65.76	45.04	0.00	110.79
Uttar Pradesh	Unnao	Bangarmau	2022-23	0.00	70.26	54.30	0.00	124.56
Uttar Pradesh	Unnao	Bangarmau	2023-24	0.00	14.15	69.17	0.00	83.32
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2020-21	0.00	29.76	46.70	0.00	76.46
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2021-22	0.00	37.34	26.58	0.00	63.92
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2022-23	0.00	26.78	54.60	0.00	81.38
Uttar Pradesh	Unnao	Sikanderpur Sarausi	2023-24	0.00	32.37	4.88	0.00	37.25
West Bengal	Jalpaiguri	Nagarkata	2020-21	1.04	0.12	0.22	0.00	1.38
West Bengal	Jalpaiguri	Nagarkata	2021-22	1.33	56.65	0.01	0.00	57.99
West Bengal	Jalpaiguri	Nagarkata	2022-23	2.77	32.81	0.00	0.00	35.58
West Bengal	Jalpaiguri	Nagarkata	2023-24	3.56	44.12	7.34	0.00	55.02
West Bengal	Jalpaiguri	Rajganj	2020-21	0.00	0.00	0.00	0.00	0.00
West Bengal	Jalpaiguri	Rajganj	2021-22	0.00	0.00	0.00	0.00	0.00
West Bengal	Jalpaiguri	Rajganj	2022-23	0.00	0.00	0.00	0.00	0.00
West Bengal	Jalpaiguri	Rajganj	2023-24	0.00	0.00	0.00	0.00	0.00
West Bengal	Purba Bardhaman	Burdwan - II	2020-21	36.43	7.02	5.84	0.00	49.30
West Bengal	Purba Bardhaman	Burdwan - II	2021-22	53.39	27.22	0.21	0.00	80.83
West Bengal	Purba Bardhaman	Burdwan - II	2022-23	42.82	36.84	5.54	0.00	85.20
West Bengal	Purba Bardhaman	Burdwan - II	2023-24	42.85	88.24	10.20	0.00	141.29
West Bengal	Purba Bardhaman	Purbasthali - II	2020-21	1.38	10.24	6.61	0.00	18.23
West Bengal	Purba Bardhaman	Purbasthali - II	2021-22	1.24	55.60	0.00	0.00	56.84
West Bengal	Purba Bardhaman	Purbasthali - II	2022-23	1.95	69.89	0.00	0.00	71.84

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Table- A6: Per Capita Expenditure at Block Panchayat								
State	District	Block	Year	Per Capita_OSR	Per Capita_CFC	Per Capita_SFC	Poer Capita_Other Grants	Per Capita_Expendi ture
West Bengal	Purba Bardhaman	Purbasthali - II	2023-24	1.22	88.67	10.91	0.00	100.81

APPENDIX- 7

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Table- A7: Share of various components in the total receipts of the Gram Panchayats (Average: 2020-21 to 2023-24)							
State	District	Block	Gram Panchayat	OSR	Assigned taxes	Grants from State	Grants from Centre
Andhra Pradesh	East Godavari	Kadium	Kadiapulanka	54.55	0.82	13.48	31.14
Andhra Pradesh	East Godavari	Kadium	Veeravaram	47.92	0.58	17.2	34.3
Andhra Pradesh	East Godavari	Nallajerla	Pothavaram	41.21	7.42	7.49	43.88
Andhra Pradesh	East Godavari	Nallajerla	Prakashraopalem	49.21	9.75	9.91	31.13
Andhra Pradesh	Kurnool	Alur	Kammaarachedu	21.84	5.79	2.36	70.01
Andhra Pradesh	Kurnool	Alur	Molagavalli Kottala	12.46	0	6.15	81.39
Andhra Pradesh	Kurnool	Aspari	Billekallu	79.69	1.84	0.78	17.69
Andhra Pradesh	Kurnool	Aspari	Joharapuram	20.16	3.46	2.12	74.26
Gujarat	Jamnagar	Jamjodhpur	Bamthiya	4.55	0	55.85	39.6
Gujarat	Jamnagar	Jamjodhpur	Seth Vadala	25	0	45.6	29.4
Gujarat	Jamnagar	Lalpur	Jogvad	28.3	0	44.82	26.88
Gujarat	Jamnagar	Lalpur	Pipartoda	17.14	0	43.91	38.95
Gujarat	Kheda	Matar	Haijarabad	3.4	0	15.7	80.9
Gujarat	Kheda	Matar	Sokhda	20.2	0	43.75	36.05
Gujarat	Kheda	Thasra	Malai	14.04	0	44.93	41.03
Gujarat	Kheda	Thasra	Pandvaniya	10.62	0	40.85	48.54
Karnataka	Chikkaballapur	Gauribidanur	Ramapura	5.23	0	24.48	70.29
Karnataka	Chikkaballapur	Gauribidanur	Thondebhavi	41.88	0	0	58.12
Karnataka	Chikkaballapur	Sidlaghatta	Ganjigunte	9.89	0	17.4	72.71
Karnataka	Chikkaballapur	Sidlaghatta	Kumbiganahalli	27.64	0	12.99	59.37
Karnataka	Udupi	Karkala	Marne	25.79	0	11.18	63.03
Karnataka	Udupi	Karkala	Nitte	44.5	0	6.79	48.71
Karnataka	Udupi	Kundapura	Amasbail	10.86	0	11.94	77.21

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Table- A7: Share of various components in the total receipts of the Gram Panchayats (Average: 2020-21 to 2023-24)							
State	District	Block	Gram Panchayat	OSR	Assigned taxes	Grants from State	Grants from Centre
Karnataka	Udupi	Kundapura	Koteshwara	40.3	0	10.45	49.26
Madhya Pradesh	Katni	Budwara	Basadi	0	0	10.65	89.35
Madhya Pradesh	Katni	Budwara	Loharwara	0	0	6.51	93.49
Madhya Pradesh	Katni	Dheemarkheda	Atarsuma	0.15	0	23.62	76.23
Madhya Pradesh	Katni	Dheemarkheda	Khamha	0	0	16.99	83.01
Madhya Pradesh	Sagar	Deori	Jhunku	12.46	0	11.01	76.53
Madhya Pradesh	Sagar	Deori	Kusmi	0.16	0	18.57	81.27
Madhya Pradesh	Sagar	Rehli	Chandpur	10.79	0	0	89.21
Madhya Pradesh	Sagar	Rehli	Madia Agrasen	0.09	15.67	4.4	79.84
Maharashtra	Kolhapur	Bhudargad	Gangapur	41.6	0.38	1.3	56.71
Maharashtra	Kolhapur	Bhudargad	Gargoti	51	2.37	13.57	33.05
Maharashtra	Kolhapur	Panhala	Kotoli	41.26	0.21	6.51	52.01
Maharashtra	Kolhapur	Panhala	Wadi Ratnagiri	68.86	0.35	1.53	29.25
Maharashtra	Wardha	Asthi	Bharswada	47.28	0	21.4	31.32
Maharashtra	Wardha	Asthi	Sahur	15.71	0.55	35.82	47.92
Maharashtra	Wardha	Deoli	Palsgaon	18.33	1.23	21.16	59.29
Maharashtra	Wardha	Deoli	Vijaygopal	29.36	3.7	5.41	61.53
Odisha	Jagatsinghpur	Balikuda	Borikina	1.78	0	31.27	66.95
Odisha	Jagatsinghpur	Balikuda	Garama	4.58	0	72.51	22.91
Odisha	Jagatsinghpur	Kujanga	Nuagarrh	24.38	0	29.39	46.23
Odisha	Jagatsinghpur	Kujanga	Pandua	13.8	0	21.46	64.73
Odisha	Sambalpur	Maneswar	Deogaon	15.2	0	31.77	53.03
Odisha	Sambalpur	Maneswar	Dhama	14.55	0	6.64	78.81

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Table- A7: Share of various components in the total receipts of the Gram Panchayats (Average: 2020-21 to 2023-24)							
State	District	Block	Gram Panchayat	OSR	Assigned taxes	Grants from State	Grants from Centre
Odisha	Sambalpur	Rairakhol	Bhaliakata	2.67	0	30.93	66.4
Odisha	Sambalpur	Rairakhol	Mochibahal	1.48	0	0	98.52
Uttar Pradesh	Bijnor	Afzalgarh	Kasampurgarhi	0	0	53.97	46.03
Uttar Pradesh	Bijnor	Afzalgarh	Seervasuchand	0	0	49.25	50.75
Uttar Pradesh	Bijnor	Najibabad	Jalabpur Gudal	8.41	0	58.78	32.81
Uttar Pradesh	Bijnor	Najibabad	Mandawali	0	0	46.65	53.35
Uttar Pradesh	Unnao	Bangarmau	Kursath Rural	0	0	37.63	62.37
Uttar Pradesh	Unnao	Bangarmau	Shadi Pur	0	0	46.32	53.68
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Marounda Suchit	0	0	24.48	75.52
Uttar Pradesh	Unnao	Sikanderpur Sarausi	Patari	0	0	30.95	69.05
West Bengal	Jalpaiguri	Nagarkata	Angrabhasa-2	7.72	0	16.69	50.59
West Bengal	Jalpaiguri	Nagarkata	Sulkpara	11.84	0	18.19	69.97
West Bengal	Jalpaiguri	Rajganj	Fulbari-I	29.95	0	7.77	62.27
West Bengal	Jalpaiguri	Rajganj	Kukurjan	4.4	0	31.23	64.37
West Bengal	Purba Bardhaman	Burdwan - II	Baikunthapur- I	28.51	0	9.93	61.56
West Bengal	Purba Bardhaman	Burdwan - II	Nabastha- II	8.3	0	39.39	52.32
West Bengal	Purba Bardhaman	Purbasthali- II	Mertala	5.16	0	49.63	45.21
West Bengal	Purba Bardhaman	Purbasthali- II	Patuli	6.98	0	34.61	58.41

APPENDIX- 8

Table- A8: List of Gram Panchayats based on their efficiency scores (Highest to Lowest)			
State	District	Gram Panchayat	Score
Andhra Pradesh	Kurnool	Billekallu	1.000
Gujarat	Kheda	Pandavania	1.000
Madhya Pradesh	Sagar	Chandpur	1.000
Madhya Pradesh	Sagar	Jhunku	1.000
Maharashtra	Kolhapur	Wadi Ratnagiri	1.000
Odisha	Sambalpur	Deogaon	1.000
West Bengal	Jalpaigudi	Angrabhasa	1.000
Gujarat	Jamnagar	Jogvad	1.000
West Bengal	Jalpaigudi	Fulbari I	0.847
Maharashtra	Wardha	Bharswada	0.839
Gujarat	Kheda	Sokhda	0.833
Maharashtra	Wardha	Sahur	0.676
Maharashtra	Wardha	Vijaygopal	0.661
Andhra Pradesh	East Godavari	Kadiyapulanka	0.647
Odisha	Jagatsinghpur	Nuagarh	0.618
Maharashtra	Kolhapur	Gangapur	0.572
Gujarat	Kheda	Malai	0.544
Andhra Pradesh	East Godavari	Prakasaraopalem	0.501
Andhra Pradesh	East Godavari	Pothavaram	0.423
Gujarat	Jamnagar	Pipartoda	0.418
Karnataka	Chikkaballapur	Thondebhavi	0.380
Karnataka	Udupi	Koteswara	0.331
Uttar Pradesh	Bijnor	Jalabpur Gudal	0.319
Gujarat	Jamnagar	Sheth Vadala	0.265
Karnataka	Chikkaballapur	Kumbigana Halli	0.264
Karnataka	Chikkaballapur	Ganjigunte	0.251
Karnataka	Udupi	Nitte	0.251
Maharashtra	Kolhapur	Kotoli	0.246
Maharashtra	Kolhapur	Gargoti	0.232
Andhra Pradesh	East Godavari	Veeravaram	0.214
Madhya Pradesh	Katni	Atarsuma	0.209
Karnataka	Udupi	Amasebail	0.177
Odisha	Jagatsinghpur	Pandua	0.157
Karnataka	Udupi	Marne	0.154
Gujarat	Jamnagar	Bamthiya	0.133
Andhra Pradesh	Kurnool	Molagavalli Kottala	0.130
Odisha	Jagatsinghpur	Garama	0.129
Andhra Pradesh	Kurnool	Joharapuram	0.125
Gujarat	Kheda	Haijarabad	0.111
Madhya Pradesh	Sagar	Kusmi	0.109
Odisha	Sambalpur	Dhama	0.109
West Bengal	Purba Bardhaman	Patuli	0.097
West Bengal	Jalpaigudi	Sulka para	0.093
Andhra Pradesh	Kurnool	Kammarachedu	0.078
Odisha	Sambalpur	Bhaliakata	0.073
Madhya Pradesh	Sagar	Madiya Agrasen	0.054
Odisha	Jagatsinghpur	Borikina	0.053

ANNEXURE- 1

Information on District Panchayat

Investigator Name								
Date of Interview	D	D	M	M	Y	Y	Y	Y

Cover sheet for Listing.

A1	State	Name _____ LGD Code							
A2	Block	Name _____ LGD Code							
A3	Population of DP (as per 2011 Census)								

Introduction and Consent

My Name is and I am working with NIPFP. The National Institute of Public Finance & Policy is an autonomous research institute under the Ministry of Finance. We are conducting a study on the development of a viable financial model aimed at augmenting the own source revenue for the Panchayats with a mandate from the Ministry of Panchayati Raj (MoPR). We aim to gather comprehensive data on the infrastructure and financial aspects of the panchayats, along with the insights of District Panchayat members regarding specific issues related to the Gram Panchayat's own source revenues. The interview is expected to last approximately one hour. Your personal details as well as the information you provide will be treated with utmost confidentiality.

Thank you

Respondent details:

Name	
Designation	

1. IDENTIFICATION OF THE DISTRICT PANCHAYAT

1	Current Population of DP*		
a	Male *		
b	Female*		
	*Source of Information on Population:		
2	Name of the DP President/Sarpanch		
a	Mobile Number:		
b	Educational Qualification	Below Class 10	1
		Class 10 and above	2
		Graduate and above	3
3	Name of the DP Chief Executive Officer		
4	Name of Chief Financial Officer		
5	Number of BPs and GP s	Blocks:	GPs:
6	Distance of DP from State Capital	_____ (In Kms)	
7	Is there highway passing through the district	Yes 1 No 2	
8	Kind of Highway	State 1 National 2	
9	Total length of highway in the district	_____ (In Kms)	
10	Is the district headquarters connected by train	Yes 1 No 2	
11	Nearest Airport	<input type="checkbox"/> Less than 5 km <input type="checkbox"/> Within 5- 25 km	<input type="checkbox"/> Within 25-50 km <input type="checkbox"/> Above 50 km
12	No of bank branches in the District		

2. FUNCTIONING OF DISTRICT PANCHAYAT

13	Number of Elected Members					
14	Representation of Social Categories in DP		Categories	Number		
			SCs			
			STs			
			OBCs			
			Others			
15	Representation of Women in DPs		Mandate	_____ (in %)		
			Actual			
16	Is there a DP Bhawan in DP	Yes 1 No 2				
17	If Yes, whether DP Bhawan owned or rented	Owned 1 Rented 2				
18	When was the accounts of DP audited last	Year	Local Finance Auditor (LFA)	Private Auditor	Other	
19	Frequency of DP meetings					
	Monthly	Bi-Monthly	Quarterly	Half-yearly	Yearly	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

3. SOCIO-ECONOMIC INDICATORS OF DISTRICT PANCHAYAT

1	Number of BPL Households	
2	Cultivable Land (Acres/hectares)	
3	Fallow Land (Acres/hectares)	

4	What are the major crops in Districts	
I	Food Crops	Area (Acres/Hectare)
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		
II	Commercial Crops	Area (Acres/Hectare)
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		
5	Number of shops/commercial establishments in DP	Total Numbers
a	Factories	
e	Village and Cottage Industries	
b	No of SHGs	
c	Big Hotels and Restaurants	
h	Mobile Towers (any annual charges levied):	
i	Godowns	
j	Renewable Energy Projects (e.g. Installation of windmills or solar panels):	
k	Mining Industries/Companies	
m	Tourist/Religious Places	
n	Others Please Specify	

6	Please provide the number of the following facilities in the district	Number
a	Government hospitals	
b	Primary health centre (PHC)/Dispensaries	
c	Health Sub Centres	
d	Private Hospital/ Clinics	
e	Grameen Bank/Scheduled Commercial Banks:	
f	Primary schools	
g	Secondary schools	
h	Higher/Senior Secondary Schools	
i	Government colleges	
j	Private colleges	
k	Medical colleges	
l	Engineering colleges	
m	Vocational Training Centre/Polytechnic/ITI/RSETI /DDU-GKY institute(s):	

7	Kindly provide us the availability of following public facilities	Total Numbers
a	Number of Tube wells/ drinking water facility	
b	Number of piped water supply schemes	

4. OPINION OF DISTRICT PANCHAYAT MEMBERS

4.1 What are the revenues generated by DP other than grants?

Yes 1 No 2

Comments

4.2 Other than Own Revenue that is being collected, do you feel any other areas where DP should be given power and responsibility to levy and collect any tax/ user charge which can be retained by the DP?

Yes 1 No 2

Comments

4.3 Was there any discussion in the DP meetings to levy any new taxes/ user charges?

Yes 1 No 2

Comments

4.4 Whether there is any effort made by DP to encourage and do capacity building at GP level to raise its own revenues or levy new charges?

Yes 1 No 2

Comments

4.5 In your opinion what efforts can be made to increase own source revenue at GP level?

Yes 1 No 2

Comments

4.6 In your opinion, which activities can be given to BP and GP for better administration and outreach to the public?

Yes 1 No 2

Comments

We require the following two documents for the years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24:

1. Annual Expenditure and Receipt Statement
2. Audit Reports

ANNEXURE- 2

Information on Block Panchayat

Investigator Name								
Date of Interview	D	D	M	M	Y	Y	Y	Y

Cover sheet for Listing.

A1	State	Name _____ LGD Code							
A2	Block	Name _____ LGD Code							
A3	Population of BP (as per 2011 Census)								

Introduction and Consent

My Name is and I am working with NIPFP. The National Institute of Public Finance & Policy is an autonomous research institute under the Ministry of Finance. We are conducting a study on the development of a viable financial model aimed at augmenting the own source revenue for the Panchayats with a mandate from the Ministry of Panchayati Raj (MoPR). We aim to gather comprehensive data on the infrastructure and financial aspects of the panchayats, along with the insights of Block Panchayat members regarding specific issues related to the Gram Panchayat's own source revenues. The interview is expected to last approximately one hour. Your personal details as well as the information you provide will be treated with utmost confidentiality.

Thank you

Respondent details:

Name	
Designation	

1. IDENTIFICATION OF THE BLOCK PANCHAYAT

1	Current Population of BP*		
a.	Male*		
b.	Female*		
	*Source of Information on Population:		
2	Name of the BP President/Sarpanch		
a.	Mobile Number:		
b.	Educational Qualification	Below Class 10	1
		Class 10 and above	2
		Graduate and above	3
3	Name of the BP Chief Executive Officer		
4	Name of Chief Financial Officer		
5	Number of GPs		
6	Distance of BP from District Headquarters	_____ (In Kms)	
7	Distance of BP from State Capital	_____ (In Kms)	
8	Is there highway passing through the Block	Yes 1 No 2	
9	Kind of Highway	State 1 National 2	
10	Total length of highway in the Block	_____ (In Kms)	
11	Is the Block headquarters connected by Train	Yes 1 No 2	
12	Nearest Airport	<input type="checkbox"/> Less than 5 km <input type="checkbox"/> Within 5- 25 km	<input type="checkbox"/> Within 25-50 km <input type="checkbox"/> Above 50 km
13	No of bank branches in Block		

2. FUNCTIONING OF BLOCK PANCHAYAT

1	Number of Elected Members		
2	Representation of Social Categories in BP	Categories	Number
		SCs	
		STs	
		OBCs	
		Others	
3	Representation of Women in BPs	Mandate	_____ (in %)
		Actual	

4	Is there a BP Bhawan in BP	Yes 1 No 2
5	If Yes, whether BP Bhawan owned or rented	Owned 1 Rented 2

6	When was the accounts of BP audited last	Year	Local Fund Auditor (LFA)	Private Auditor	Other

7	Frequency of BP meetings				
	Monthly	Bi-Monthly	Quarterly	Half-yearly	Yearly
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. SOCIO-ECONOMIC INDICATORS OF BLOCK PANCHAYAT

1	Number of BPL Households	
2	Cultivable Land (Acres/hectares)	
3	Fallow Land (Acres/hectares)	
4	What are the major crops in Blocks	

I	Food Crops	Area (Acres/Hectare)
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		
II	Commercial Crops	Area (Acres/Hectare)
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		

5	Number of shops/commercial establishments in BP	Total Numbers
a	Factories	
e	Village and Cottage Industries	
b	No of SHGs	
c	Big Hotels and Restaurants	
h	Mobile Towers (any annual charges levied):	
i	Godowns	
j	Renewable Energy Projects (e.g. Installation of windmills or solar panels):	
k	Mining Industries/Companies	
m	Tourist/Religious Places	

n	Others Please Specify	
6	Please provide the number of the following facilities in the Block	Number
a	Government hospitals	
b	Primary health centre (PHC)/Dispensaries	
c	Health Sub Centres	
d	Private Hospital/ Clinics	
e	Grameen Bank/Scheduled Commercial Banks:	
f	Primary schools	
g	Secondary schools	
h	Higher/Senior Secondary Schools	
i	Government colleges	
j	Private colleges	
k	Medical colleges	
l	Engineering colleges	
m	Vocational Training Centre/Polytechnic/ITI/RSETI /DDU-GKY institute(s):	
7	Kindly provide us the availability of following public facilities	Total Numbers
a	Tube wells/ drinking water facility	
b	Piped water supply schemes	

4. OPINION OF BLOCK PANCHAYAT MEMBERS

4.1 What are the revenues generated by BP other than grants?

Yes 1 No 2

Comments

4.2 Other than Own Revenue that is being collected, do you feel any other areas where BP should be given power and responsibility to levy and collect any tax/ user charge which can be retained by the BP?

Yes 1 No 2

Comments

4.3 Was there any discussion in the BP meetings to levy any new taxes/ user charges?

Yes 1 No 2

Comments

4.4 Whether there are any efforts made by BP to encourage and do capacity building at GP level to raise their own revenues or levy new charges?

Yes 1 No 2

Comments

4.5 In your opinion what efforts can be made to increase the own source revenue at GP level?

Yes 1 No 2

Comments

4.6 In your opinion which activities can be given to BP and GP for better administration and outreach to the public?

Yes 1 No 2

Comments

We require the following two documents for the years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24:

1. Annual Expenditure and Receipt Statement
2. Audit Reports

ANNEXURE- 3

Gram Panchayat Questionnaire for Data Collection

Section 1: Location Detail of Sample		
Enter a Unique Number for Entry <i>Enter only Number</i>		
Investigator Name		
Date of Interview <i>Select Date</i> yyyy-mm-dd		
State Name <i>Select State</i> Uttar Pradesh West Bengal Andhra Pradesh Karnataka Madhya Pradesh Maharashtra Gujarat Odisha		
District Name		
District LGD Code		
Block / Janpad/ Taluk/ Panchayat Samiti/ Mandal Name		
Block / Janpad/ Taluk/ Panchayat Samiti/ Mandal LGD Code		

Gram Panchayat Name
Gram Panchayat Code

Section 2 Population and Respondent Detail

Population of GP as per 2011 Census
Source of Population Figures
Respondent Name
Respondent Designation

IDENTIFICATION OF THE GRAM PANCHAYAT

Name of the GP President/Sarpanch:		
Mobile Number		
Educational Qualification		
Below Class 10	Class 10 and above	Graduate and above
395		

Name of the GP Secretary		
Mobile Number GP Secretary		
Educational Qualification GP Secretary		
Below Class 10	Class 10 and above	Graduate and above
Current Population of GP		
Male Population		
Female Population		
Source of Population		
Anganwadi Secretary	DPO (District Panchayat Office) Others	Family Register from Panchayat
if other, mention the source of Information		
Number of Wards in GP		
Distance of GP from District Panchayat: <i>Write in Kms</i>		
Distance of GP from Block / Janpad/ Taluk/ Panchayat Samiti/ Mandal Panchayat <i>Write in Kms</i>		
396		

Distance of GP from nearest town: <i>Write in Kms</i>
--

Distance of GP from nearest Highway:	Less than 5 km	Within 5- 25 km	Within 25-50 km
	Above 50 km		

Kind of Nearest Highway:	State	National
--------------------------	-------	----------

Distance of GP from nearest Railway Station:	Less than 5 km	Within 5- 25 km	Within 25-50 km
	Above 50 km		

Distance of GP from Nearest Bank	Less than 5 km	Within 5- 25 km	Within 25-50 km
	Above 50 km		

Nearest Bank Name

Please provide the details of the following facilities available and distances from GP:	Numbers	Distance to the Facility in Kms
District Headquarters Hospital		
Private College		
Primary Health Centre (PHC/CSC)		
Medical College		
Engineering College		

Private Hospital / Clinics		
Gramin Banks / Scheduled Commercial Banks		
Primary Schools		
Secondary Schools		
Senior Secondary Schools		
Vocational Training Centre/Polytechnic/ITI/RSETI/DDU-GKY Institutes		
Government Colleges		
Kindly provide us the information on availability of following public facilities		
Public Facilities	Total Numbers	Comments
Street Lights		
Tube wells (Drinking Water)		
Overhead Tank / Piped Water Supply		
Number of Households Connected with Water Pipeline		
Number of Public Stand Post (Public Taps)		
Number of Community Toilets		
Borewell		

FUNCTIONING OF THE GRAM PANCHAYAT
Number of Elected Members

Representation of Social Categories in GP	In Numbers	Comments if any
Categories: SC		
Categories: STs		
Categories: OBCs		
Categories: Others		
Representation of Women in GP:	Mandate	Actuals
Representation of Womens in GP		
Sanctioned Strength of Staff	in Numbers	Comments if any
Total	399	

Staff funded from GP fund		
----------------------------------	--	--

Contractual Staff/Outsourced/Part time/ Daily Wage Funded from GP Fund		
---	--	--

Total Number of Salaried Staff

Please provide details of the staff type and their salaries

Designation	Required Education	Select Type	No. of Staff	Salary provided by State	Salary provided by GP Fund	Scheme Funded
Office Assistant		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes

Other		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Caretaker		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Sanitary Staff		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes

Water Pump Operator		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Peon		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Panchayat Sahayak		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes

Accountant		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Engineer		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Lekhapal		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes

Rojgar Sewak		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Tax Collector		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Technical Officer		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes

Secretary		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Data Entry Operator		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Health Worker		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes

Junior Clerk		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Executive Officer		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes
Others		Part time Full time Ex- Officio Temporary		Yes	Yes	Yes

Total Staff Salaries Paid from GP Account (Monthly)
Is there a GP Bhawan in GP <div style="display: flex; justify-content: space-between; margin-top: 10px;"> Yes No </div>

If Yes, Whether GP Bhawan is owned or rented

Owned Rented

Facilities Available in GP Bhawan

Meeting Hall Washroom Drinking Water Electricity

Generator /Invertor Computer /Laptop Printer

Internet /Broadband

Facilities for holding video conference

Frequency of GP Meeting

Weekly Fortnightly Monthly Quarterly

Once in

a Six

Month

Once a

Year

Frequency of Gram Sabha Meetings

Weekly Fortnightly Monthly Quarterly

Once in

a Six

Month

Once a

Year

Where are the Gram Sabha Meetings Held?

Community Hall Own Hall

Open Field GP Bhawan Other

Number of Participants in Gram Sabha

Source of funds for Gram Sabha Meetings

Average Expenditure on Gram Sabha Meetings (in Rs)	

Number of Activities selected in GDP

Fund Utilization for GPDP	2020-21	2021-22	2022-23	2023-24
Resource envelope for executing GPDP (Amount of Funding Recieved)				
How much funding of GPDP is from OSR				
Actual Utilization of Fund				

Why is there a shortfall in utilization of funds?

404

Note for the investigator: Before asking this part of the question, take the GPDP data of 2023-24. Check whether all the work has been done (fully completed) and ask about the work that could not be taken up or is half completed.

In case there is a shortfall of funds for GPDP, what do you do?

Re-appropriation Keep the Bill Pending Stop the Work

Does GP maintain digital financial records at Panchayat Level?

Yes No

Are the records accessed digitally only at GP level?

Yes No

Can the records be accessed by:

State District

Block / Janpad/ Taluk/ Panchayat Samiti/ Mandal

When were the accounts of GP audited last?

Year

Auditor Type

When were the accounts of GP audited last?

2023-24 2022-23

2021-22

Local Fund Auditor (LFA)

Private Auditor

Others (Online etc.)

Any official from GoI, State, or District visited GP to inspect the accounts in the previous financial year?

Yes No

if Yes, Specify
GoI State District

SOCIO-ECONOMIC INDICATORS OF THE GRAM PANCHAYAT

Do you maintain a household register?
Yes No

If yes, information to be compiled from that and get a copy of the same.
Click here to upload file. (< 5MB)

Number of Families in GP

Provide the Date of the record to the above figures (Number of Families in GP)
yyyy-mm-dd

Number of BPL Families

Provide the Year of the record to the above figures (Number of BPL Families)
yyyy

Number of Houses	Kutcha	Pucca	Total

Number of Houses			
Number of landowner (Agricultural Land)			
Government/Community land (Acres/hectares):			
Cultivable Land (Acres/hectares):			
Fallow Land (Acres/hectares):			
Irrigated land (Acres/hectares):			
Source of irrigation: Ground Water Canal Other (please mention)			
if Other (please mention)			
Please provide the detail of Principal occupations of people in GP in Numbers:	in Numbers/(%)	Specify	
	407		

Self-employed in Agriculture		
Self-employed in Non-Agriculture (like shops and small businesses)		
Casual Labour and Daily Wage Earners		
Regular Wage/Salary Earner (Employed)		
If other, specify		
A- What are the Major Food crops in GP, provide Name and Area (in Acres)	Name of the Crop	Area (in Acres)
Crop 1		
Crop 2		
Crop 3		

Crop 4		
---------------	--	--

Crop 5		
---------------	--	--

Crop 6		
---------------	--	--

B- What are the Major Commercial crops in GP, provide Name and Area (in Acres)	Name of the Crop	Area (in Acres)
---	-------------------------	------------------------

Crop 1		
---------------	--	--

Crop 2		
---------------	--	--

Crop 3		
---------------	--	--

Crop 4		
---------------	--	--

Crop 5		
---------------	--	--

Crop 6		
---------------	--	--

<p>How does the GP benefit when land use changes from agricultural to non-agricultural purpose?</p> <p>Change in land use from agriculture to industry</p> <p>Change in land use from agriculture to commercial establishments</p> <p>Change in land use from agriculture to forest</p> <p>Change in land use from agriculture to residential</p> <p>Change in land use from agriculture to institutional/public land</p>		
<p>Comments:</p>		
<p>Number of commercial establishments?</p>		
<p>Number of shops/commercial establishments in GP*:</p>	<p>Total (In Numbers)</p>	<p>Specify (if required)</p>
<p>Mobile Towers (any annual charges levied by the Gram Panchayat):</p>		
<p>Mining Industries/Companies</p>		
<p>Grocery stores</p>		
<p>Mills (e.g. Oil Mills, Rice Mills etc.)</p>		

<p>Others</p>		
<p>Repair/Service shops</p>		

Chemists		
Dairy Shops		
Chicken/Mutton shops		
Salons		
Construction Material (Sand/Brick/Cement etc.)		
Godowns		
Tourist/Religious Places		

Renewable Energy Projects (e.g. Installation of windmills or solar panels)		
Hotels		
Provide the details of Transport Facilities in the GP:		
Transport Facility and its Numbers	In Numbers	Specify (If required)
Auto/Rickshaw Service		
Bus/Train		

Private Cars		
Tractors		
others		

BASE AND BASIS OF REVENUE COLLECTION

What are the taxes you are aware of that you can levy to generate OSR?				
What are the Taxes that you can levy?	Levy or Not	Method of Levy	Year of Last Revision	Frequency of the revision by GP
Penalty and Fines	Yes No			
Profession Tax	Yes No			
Election/Ret ail/ Security Deposits (Refundable)	Yes No			
Revenue from Weekly/Year ly Markets	Yes No			

Birth/Death /Non Availability certificates including late Registration Fees/ Marriage Certificate Fees	Yes	No			
---	-----	----	--	--	--

Fees for use of burning ghat	Yes	No			
Fee on Cart/Tonga	Yes	No			
House Tax	Yes	No			
Rent from Gram Panchayat owned buildings/sh ops	Yes	No			

Tax/Fee on drinking water supply to household	Yes	No			
--	-----	----	--	--	--

Revenue from Auctioning	Yes No			
CONSOLIDATED TAX	Yes No			
Water Tax	Yes No			
Tax on Advertisement and Hoardings	Yes No			
Building Plan Approval Fee	Yes No			

Fee on use of Sarai's, Dharamshal as or rest houses	Yes No			
Tax on cleaning of private latrines/Special Sanitary Cess	Yes No			
Private Tap Fee	Yes No			
Development Tax	Yes No			
Toll on Vehicles and Animals	Yes No			

Fee on Road cutting Charges for laying Optical Fiber Cables	Yes	No			
--	-----	----	--	--	--

Deposits Non-refundable	Yes	No			
Water Tax	Yes	No			
Property Valuation/No Objection for Power Connections /Rahadari Dhruvapatram Certificate Fee	Yes	No			
Library Cess	Yes	No			
Tax on Wind Mills	Yes	No			
SEZ (Land or Building or Both)	Yes	No			

Fees on registration of shallow tube well	Yes	No			
Donations for Water Tap Connections	Yes	No			
Tax on Solar Park	Yes	No			
Shopping Complex (for rental)	Yes	No			
Fairs/Festivals and Other Entertainment Tax	Yes	No	415		

Temporary tax for special work	Yes No			
--------------------------------------	-------------	--	--	--

Fee on use of encamping grounds	Yes	No			
License Fees on Brokers, Commission Agent, Weighmen and Measure practicing	Yes	No			
Runway Area of an Airport	Yes	No			
SBM Charges (Sanitation)	Yes	No			
Vehicle Parking Fee	Yes	No			
Fee for Cattle Grazing	Yes	No			

Scavenging Tax	Yes	No			
Fee on Issuing Certificates	Yes	No			
Fee on Entertainment	Yes	No			
Taxes on Dogs/Other Animal	Yes	No			
Tax/Fee on shops and commercial establishment	Yes	No			
Building Plan Outlay Fee	Yes	No			
Tax on Mobile Towers	Yes	No	417		

Fee on Markets	Yes	No			
Drainage Tax	Yes	No			
Tax on Vacant Land	Yes	No			
Fees on plaints and petitions	Yes	No			
Fee on Registration of Cattles	Yes	No			
Cess on Land	Yes	No			
Pilgrim Tax	Yes	No			
Lighting tax	Yes	No			

License Fees for shops/busineses/other establishments	Yes	No			
Fishery tank Sale	Yes	No			
Duty on Transfer of Property (1%)	Yes	No			
Betterment Charges	Yes	No			

Local Panchayat Taxes(Consumption Goods, Sale of goods in panchayat area)	Yes No			
General Sanitary Cess	Yes No			

Fee for Temporary erection or projection over public street or places	Yes No			
Row	Yes No			

OPINION OF GRAM PANCHAYAT MEMBERS

<p>Whether GP functionaries entrusted with revenue mobilization updated registers related to revenue generation from time to time?</p> <p>Yes No</p>
<p>Comment</p>
<p>Whether any discussions in the GP Standing Committee on Finance to reduce the gap between demand for taxes and actual collections?</p> <p>Yes No</p>
<p>Comment</p>

<p>Whether tax collectors are motivated properly in collecting taxes and non-taxes? (Do they generate demand notice annually)?</p> <p>Yes No</p>
<p>Comment</p>

<p>Apart from office collection, are there any other modes of collecting taxes organized by GP?</p> <p>Online Offline</p> <p>Outsourced Personal Visit Demand Draft Others</p>
<p>Comment</p>

<p>Whether GP took adequate measures as prescribed in the GOIs/Rules/Acts in collecting arrears or collecting revenue from defaulters? (E.g. issuing legal notice, raising a demand, restricting services like issuing Birth/Death certificate; Caste certificate; ownership certificate; Nativity certificate etc.)</p> <p>Yes No</p>
<p>if yes, check items Issuing legal notice Raising a demand</p> <p>Restricting services (Birth/Death certificates, caste certificate, ownership certificate, nativity certificate)</p> <p>Issuing a public list of defaulters</p> <p>Any other</p>
<p>Please mention, if Any other</p> <p>420</p>

<p>Whether Taxpayers are sensitized on timely payment of taxes at Gram Sabha?</p> <p>Yes No</p>
<p>Comment</p>
<p>Whether awareness/opinion is sought from the public in the Gram Sabha for any upward revision of taxes?</p> <p>Yes</p> <p>No</p>
<p>Comment</p>
<p>Are the updated/revised rates being complied with according to the guidelines (State-specific)?</p> <p>Yes No</p>
<p>Comment</p>
<p>Whether efforts have been taken by GPs/Standing Committee on Finance to levy the new taxes and user charges?</p> <p>Yes No</p>
<p>If Yes, Specify which one</p> <p>Water Charges Sanitation</p> <p>Fee on Shops</p> <p>Electricity charges Any other</p>
<p>Mention if Any other</p> <p style="text-align: center;">421</p>

<p>Does the GP own any common property resources/assets? What efforts has the GP made to realize their potential for revenue generation?</p> <p>Panchayat Roads Community Forest Forest Residue Fire wood</p> <p>Fisheries and Ponds Animal Markets Animal Shelter</p> <p>Commercial Complex Storage and Godowns Tube Wells/Water Tanks</p> <p>Burial Grounds/Crematorium/Incineration Sites Recycling Units</p> <p>Solid Waste Management Plant and Compost Pits</p>			
<p>Comments</p>			
<p>Would the members of the GP like to levy any of the following charges? Specify the type of charge (e.g. tax, license fees, lease, auction, user charge etc.)</p>	<p>Yes/No</p>	<p>If YES, specify the criteria (value based/ circle rate/ ad hoc)</p>	<p>if No, specify the reason</p>

<p>Business activity by SHGs</p>	<p>Yes No</p>	<p>Ad hoc Value Based Circle Rate</p>	
<p>Activities of Small Scale & Cottage Industries</p>	<p>Yes No</p>	<p>Ad hoc Value Based Circle Rate</p>	
<p>Burial Grounds/Crematorium/Incineration Sites</p>	<p>Yes No</p>	<p>Ad hoc Value Based Circle Rate</p>	
<p>Handlooms</p>	<p>Yes No</p>	<p>Ad hoc Value Based Circle Rate</p>	
<p>Power looms</p>	<p>Yes No</p>	<p>Ad hoc Value Based Circle Rate</p>	
<p>Solid Waste Management Plant</p>	<p>Yes No</p>	<p>Ad hoc Value Based Circle Rate</p>	

Hotels/Restaurants	Yes	No	Ad hoc Value Based Circle Rate	
Construction Material Shops	Yes	No	Ad hoc Value Based Circle Rate	

Community Forest/ Forest Residue/ Fire wood	Yes	No	Ad hoc Value Based Circle Rate	
Community Sanitary Complexes	Yes	No	Ad hoc Value Based Circle Rate	
Recycling Units	Yes	No	Ad hoc Value Based Circle Rate	
Community Parks	Yes	No	Ad hoc Value Based Circle Rate	
Sale & Supply of Potable Drinking Water	Yes	No	Ad hoc Value Based Circle Rate	
Private schools	Yes	No	Ad hoc Value Based Circle Rate	

Animal Markets	Yes	No	Ad hoc Value Based Circle Rate	
Commercial Complex/storage /Godowns	Yes	No	Ad hoc Value Based Circle Rate	

Brick Industries	Yes	No	Ad hoc Value Based Circle Rate	
Animal Shelter	Yes	No	Ad hoc Value Based Circle Rate	
Other shops providing services like salon, tailoring and sewing, repair & maintenance etc	Yes	No	Ad hoc Value Based Circle Rate	
Grocery Shops	Yes	No	Ad hoc Value Based Circle Rate	
Small hospitals and nursing homes (Private)	Yes	No	Ad hoc Value Based Circle Rate	
Fisheries and Ponds	Yes	No	Ad hoc Value Based Circle Rate	

Weekly/Monthly /Annual Markets or Fairs	Yes No	Ad hoc Value Based Circle Rate	
Auctioning/Sale of Common Property Resources owned by GP	Yes No	Ad hoc Value Based Circle Rate	

REVENUE AND EXPENDITURE

Details of Revenue				
OWN SOURCE OF REVENUE	2020-21	2021-22	2022-23	2023-24
Interest Income				
SBM Charges (Sanitation)				
Tax on Advertiseme nt and Hoardings				

OWN REVENUE TAXES/USER CHARGES (Annual in Rs)				
Fee on registration of Cattles				
Royalty from Mines and Minerals		425		

Runway Area of an Airport				
Fee on issuing certificates				
Any Other				
Fee on Entertainme nt				

Tax on Buildings				
Tax on Solar Parks				
Vehicle Parking Fee				
Rent from Gram panchayat Owned Buildings/S hops				
Profession Tax				
Tax on Wind Mills				

Fee on Road Cutting Charges for laying Optical Fibre Cables				
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Tax/Fee on drinking water supply to household				
Water charges on individual connestions				
Revenue from Auctioning				
Tax on Mobile towers				

Revenue from Weekly/Yearly Markets				
Tax on Vacant Lands				
Property Tax (includes Water, lighting, library, street light cess)				

Stamp Duty and Registration fees				
Tax/Fee on shops and commercial establishments				

Define Any other Taxes				
Grants in Aid				
GRANTS IN AID	2020-21	2021-22	2022-23	2023-24
CSR				
SFC Grants (Tied)				
MNREGA				

GRANTS IN AID FROM STATE				
Swachh Bharat Mission (SBM)				
RGSY				

State Sponsored Schemes				
SFC Grants (Untied)				
Any Other				
Define Any other Grants from State Government				

GRANTS IN AID FROM CENTRE	2020-21	2021-22	2022-23	2023-24
GRANTS IN AID FROM CENTRE				
MNREGA				
PMAY (Rural)				

Centrally Sponsored Schemes				
NRLM				
CFC Grants (Tied)				
Any Other				

Pradhan Mantri Gram Sadak Yojana				
Rashtriya Gram Swaraj Abhiyan				
Jal Jeevan Mission				
CFC Grants (untied)				

Define Any Other				
Details of Other Grants				
DETAILS OF EXPENDITURE	2020-21	2021-22	2022-23	2023-24
Constructio n and Maintenanc e of Drainage System				
		431		

Office Expenditure				
Honorarium s				
Any Other				

Constructio n and Maintenanc e of Roads				
Miscellaneo us Expenditure				
Constructio n and Maintenanc e of Schools				
Salaries and Wages				
		432		

Constructio n and Maintenanc e of Hospitals				
Constructio n and Maintenanc e of Common Property				

Street Lights				
Solid Waste Managemen t				

Specify Any Other and Miscellaneous				
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Summary of Accounts	2020-21	2021-22	2022-23	2023-24
OPENING BALANCE				
TOTAL OWN SOURCE REVENUE				
TOTAL GRANTS IN AID				
TOTAL REVENUE				

TOTAL EXPENDITUR E				
CLOSING BALANCE				
		433		

Receipts and Expenditure of Central Finance Commission (14th and 15th) Grants

Receipts of Central Finance Commission				
Receipts	Opening Balance	Amount Recieved	Expenditure	Closing Balance
2023-24				
2022-23				
2021-22				
2020-21				
Expenditure of Finance Commission				

Expenditure	Amount Spent on Water Supply	Amount Spent on Drainage	Amount Spent on Any other	Mention Any other`
2023-24				
2022-23		434		

2021-22				
2020-21				
Miscellaneous Observations				

ANNEXURE- 4

Officials Consulted at State Level

State	District	Place	Name	Designation
Andhra Pradesh	Kurnool	Zilla Praja Parishad	G.Nasara Reddy	Chief Executive Officer (CEO)
			Mr. Nayudu	District Panchayat Officer (DPO)
			Ravi Kishore	Extension Officer (EO)
		Aspari (Mandal Praja Parishad)	T.Lakshmi Narayan	Mandal Parishad Development Officer (MPDO)
			Radha	Administrative Officer (AO)
			Raman Panchipulusu	Assistant Statical Officer(ASO)
		Billekallu (GP)	B.Srinu	GP President
			G. Lashmanna	GP Secretary
		Joharapuram (GP)	P. Chinnanellurappa	GP President
			S.Jamplanaik	GP Secretary
		Alur (Mandal Praja Parishad)	Rama Devi	Administrative Officer (AO)
		Molagavalli Kottala (GP)	Dr.K.Rajashekar	GP President
			B.Venkatanaydu	GP Secretary
			Ravi Babu	Welfare and Education Assistant
		Kammarachedu (GP)	K.Sumathi	GP President
			S.Jilan Basha	GP Secretary
	East Godavari (Kakinada)	Zila Praja Parishad	A Sri Rama Chandra Murty	Chief Executive Officer
			Menu Gopal Raju	Administrative Officer
			Stepehn	Liasion Officer
		Nallajerla (Mandal Praja Parishad)	P.S. Naresh Kumar	Mandal Parishad Development Officer
			G. Sai Devi	Administrative officer
			P.S.S. Simhadri Rao	Extension officer PR & RD
		Pothavaram (GP)	Sri N. Lakshmanarao	President
			Sri K. Meshayyaraju	Panchayat Secretary
		Prakash Rao Palem (GP)	Sri Kotturi John Victor Babu	President
			Smt. Piita Mary Lavanya Vathi	Panchayat Secretary
			S. Madhavi	Data Entry Operator
		Kadium (Mandal Praja Parishad)	Ganji Raj Manoj	Mandal Parishad Development Officer
			P. Victor Babu	Extension Officer PR&RD
		Kadiyapulanka (GP)	Patamsetti Venkata Ramarao	President
			Duli Vijayaraju	Panchayat Secretary
			K. Sudheer Babu	Bill Collector
			Ch. Kartik	Data Entry Operator

State	District	Place	Name	Designation
Gujarat		Veeravaran(GP)	Bathula Venkata Lakshmi Nalini Jayanthi	President
			R. Venkata Lakshmi Devi	Panchayat Secretary
			Ch. Manikanta	Digital Operator (Secretariat)
	State Capital	Gandhi Nagar	Dr. Gaurav Dahiya	Additional Development Commissioner (state Officer)
	Kheda	Zilla Panchayat	S.D.Vasava	District Development Officer
			Makwana	Deputy District Development Officer
			Dr.Krishna Upadhyay	(Deputy DDO) vikas
			Raju Prajapati	Account Officer
		Taluka Panchayat	Braj Patidar	Taluka Development Officer
			Mitesh Parmar	Extension officer
		Shokhda (GP)	Shankarbhai Parmar	President
			Salman Seikh	Panchayat Talat /iSecretary
		Malai (GP)	Ramesh bhai Mulajhraj Panjabi	President
			Panchal Rajubhai	Panchayat Talati /Secretary
		Thasra (Taluka Panchayat)	Upendra Patel	Taluka Development officer (TDO)
			Nilay Soni	Assistant Taluka Development officer (ATDO)
			Jignesh Soni	Assistant Taluka Development officer (ATDO)
		Pandvania (GP)	Sangitaben chauhan	President
			Ankita Dhabhi	Panchayat Talati/ Secretary
		Haijarabad (GP)	Kiran bhai Desai	President
			Sajid Vohra	Panchayat Talati / Secretary
	Jamnagar	Zilla Panchayat	Vikalp Bhardwaj	District Development Officer
			Vimal Gadhvi	Deputy District Development Officer
			Dharmendra	Driver (DyDDO)
		Lalpur (Taluka Panchayat)	Rajesh Wasra	Taluka Development Officer
			Hitesh Sutha	Taluka Panchayat Officer
		Pipartoda (GP)	Mrs. Manjuben Makawaha	President
			Dave Manoj Kumar	Panchayat Talati
		Jogavad (GP)	Madanbhai Kayabhai	President
			Bhavesbhai Malabhai Tota	Panchayat Talati

State	District	Place	Name	Designation
		Jamjodhpur (Taluka Panchayat)	J K Baldaniya	Taluka Development Officer
			Nilesh Rawal	Assistant Taluka Development Officer
			Sakhara Bhai	Taluka Panchayat Officer
			Praaful Sanchaliya	Retired Taluka Development Officer
		Bamthiya (GP)	Bharatbhai Vinodbhai Dabe	Administrator
			Santoben Bhurabhai Odedara	Panchayat Talati
			Geeta	Panchayat Talati of another GP
		Shree Seth Vadala (GP)	Dharaben Kishanbhai Joshi	President
			Manish Kumar D. Makvana	Panchayat Talati
Karnataka	Chikkaballapur	(District Panchayat)	Bhaskar	Deputy Secretary
			Narayan Swami	District Programme Manager (DPM)
			Shilpa.N	Second Division Account Assistance
			Madhu	MIS Consultant
			Raghunath Reddy	Account Officer
		Shidlghatta (Taluk Panchayat)	G. V. Narayan	Executive Officer
			Chandrappa	Assistant Director
			Ramakant	Manager
		Kumbiganahalli (GP)	Rajanna	President
			Prashant Kumar	Panchayat Development Officer
			Janardhan	Secretary
			Padmavati	Second Division Account Assistance
		Ganjigunte (GP)	G. Narasimha Murthy	President
			Mahesh	Panchayat Development Officer
			G. Dyavappa	Secretary
		Gauribidanur (Taluk Panchayat)	Honnaia G. K.	Executive Officer
			P. Kariyappa	Assistant Director (Rural Employment) / Account Officer
			Srinivasa P. R.	Assistant Director (Panchayati Raj) / Manager
		Ramapura (GP)	Smt. Nagamani	President
			T L Narasimha Murthy	PDO
			Manjuhatha	Data Entry Operator
			Munniappa	Former PDO
		Thondebhavi (GP)	Smt. Kamakshi	GP President
			Basawaraj Veerappa Balootagi	PDO /Secretary
			Hemawati	GRS
	Udupi	(District Panchayat)	Radha Krishna Adiga	Deputy Secretary

State	District	Place	Name	Designation
			A Srinivas Rao	Chief Planning Officer
			Suma S. Shetty	Account Superintendent
		Kundapura (Mandal Panchayat)	Shashidhar	Executive Officer
			Deepa	Assistant Director
			Santhosh Kumar	Assistant Account Officer
			Rajesh K C	Panchayat Development Officer (Additional Duty)
		Amasbail (GP)	Mallika Kollar	President
			Swaminathan R	Panchayat Development Officer
			Krishna Bandhari	Second Division Account Assistant
			Santhosh	Bill Collector
		Koteshwara (GP)	Ragini Devadiga	President
			Dinesh Naik	Panchayat Development Officer
			Prameela K	Data Entry Operator
			Venketsha Golla	Bill Collector
			Asha Sheregar	Vice President
		Karkala (Mandal Panchayat)	Gurudhnath M. N.	Executive Officer
			Mahesha K.G.	Assistant Account Officer
			Shayfulla	Grade D Secretary
		Nitte (GP)	Kum. Shobha	President
			Anand. S. Warthi	Panchayat Development Officer
			Surekha B.	Secretary
			Vijay	Clerk
			Praveen Kotyan	Panchayat Member
		Marne (GP)	Prabhavati Nayak	President
			Thilak Raj	Panchayat Development Officer
			Arundhati	Second Division Account Assistant
Madhya Pradesh	Sagar	District Panchayat	P. C. Sharma	CEO
			Mr.Pradum	APO
			Govind	Shelf of Project (SOP)
			Santosh Kumar	Accountant
		Rehli Block	R. G. Ahirwal	CEO Janapad
		Chandpur (GP)	Smt. Neetu Ahirwar	GP President
			Munna Lal Beraggi	GP Secretary
		Madiya Agrasen (GP)	Pritam Singh Lodhi	GP President
			Ramratan Lodhi	GP Secretary
		Deori Block	Manisha Chaturvedi	CEO Janapad
		Kusmi (GP)	Rekha Basore	GP President
			Vishnu Prasad Upadhyay	GP Secretary
			Bhojry Choubey	GRS- Gram Rojagar Sevak
		Jhunku (GP)	Mahesh Kumar Patel	GP President
			Laxman Prasad Kurmi	GP Secretary

State	District	Place	Name	Designation
	Katni	District Panchayat	Maravi (OIC)	Officer Incharge (Panchayat)
			Kamlesh Saini	SBM/Watershed Management
		Dheemarkheda	Yajuendra Kori	CEO Janpad Panchayat
		Khamha (GP)	Sushil Kumar Pal	GP President
			Ram Chand Yadav	GP Secretary
			Ram Singh Thakur	Gram Rozgar Sahayak
		Atarsuma (GP)	Sushil Kumar Paraste	GP President
			Shiv Kumar Dahiya	GP Vice President
			Lakhan Lal Shukla	GP Secretary
			Bal Chandra	Gram Rozgar Sevak
		Budwara	K K Pandey	CEO Janpad Panchayat
		Loharwara (GP)	Smt Sukanti Dahiya	GP President
			Smt Reena Singh	GP Secretary
		Basadi (GP)	Vikash Pal	GP President
			Ashwini Kumar Soni	GP Secretary
Maharashtra	Wardha	District Panchayat	Pramod Bidwaik	Village Development Officer, Nalwadi
			Suraj	Deputy Chief Accounts and Finance Officer (DCAFO)
			Manoj Pate	Chief Accounts and Finance Officer (CAFO)
			Neelima Gajbhiye	Sub-Divisional Engineer
		Deoli (Panchayat Samiti)	P M Mishram	Assistant Officer
		Vijaygopal (GP)	Santosh Marskolhe	Administrator
			Pramod Mahadeorao Chaudhary	Gram Panchayat Officer (GPO)
		Palasgaon (GP)	Umesh Sontakke	Administrator
			R. S. Dakore	Gram Panchayat Officer
		Asthi (Panchayat Samiti)	Praveen Deshmukh	Development Officer
		Bharaswada (GP)	Milind Kumbhare	GP President
			A D Utkhede	Gram Panchayat Officer (GPO)
			Milind Shinge	Clerk
		Sahur (GP)	Prakash Wathyaji Gaikwad	GP President
			Rajeev Shridharrao Jawanjal	Gram Panchayat Officer (GPO)
			Gopal Chandurkar	Data Operator
	Kolhapur	Zilla Panchayat	Sachin Shiradwade	Nodal Officer
			Sri. Atul Bhiva	Chief Accountant Financial Officer
			Arun Jadhav	Deputy Chief Executive Officer
		Bhudargad (Panchayat Samiti)	Dr. Shekhar Jadhav	Block Development Officer

State	District	Place	Name	Designation
			Zakir Hussain Mujawar	Panchayat Samiti Extension Officer
		Gargoti (GP)	Prakash Shankar Waskar	GP President
			Sambhaji Baburao Patil	Gram Panchayat Officer (GPO)
			Suresh Desai	Clerk
		Gangapur (GP)	Seema Prakash Kaamle	GP President
			Praveen Dimkar Gurav	Gram Panchayat Officer (GPO)
		Panhala (Panchayat Samiti)	Shivaji Pawar	Additional Block Development Officer
			Rajendra Tadpe	Panchayat Samiti Extension Officer
			P D Bhosle	Panchayat Samiti Extension Officer
			Vasudev Vitthal Kamle	Panchayat Samiti Extension Officer
		Wadi Ratnagiri (GP)	No Local Body	GP President
			Shivaji Rao Patil	Gram Panchayat Officer (GPO)
		Kotoli (GP)	Vanita Prakash Patil	GP President
			Raysing Gorgi Valvi	Gram Panchayat Officer (GPO)
Odisha	Sambalpur	Zilla Parishad	Ashok Kumar Panda	CDO-cum-EO
		Maneswar (Panchayat Samiti)	Biranchi Behera	WEO (GPDO)
			Janmejaya Behera	Block Development Officer (BDO)
		Deogaon (GP)	Saraswati Raut	President
			Labanidhar Das	Secretary
		Dhama (GP)	Lalita Pradhan	President
			Prafulla Pradhan	ADO
			Salegram Bhai	Panchayat Executive Officer (Secretary)
		Rairakhol (Panchayat Samiti)	Panchanan Behera	GPDO
			Sudhakar Shekhar Singh	Senior Revenue Assistant
		Mochibahal (GP)	Smt. Ritanjali Pradhan	President
			Anil Kumar Barik	Secretary
		Bhaliakata (GP)	Sandhyarani Pradhan	President
			Gopal Chandra Pradhan	Panchayat Executive Officer (Secretary)
	Jagatsinghapur	Zilla Parishad	Soumya Ranjan Biswal	Program Manager (Livelihood)
			Abhimanyu Panda	Additional Executive Officer
			Madhumita Samanita Ray	Program Manager Finance
			Subhalakshmi Sahoo	District Project Manager e- Governance
			Chakradhar Mahili	District Panchayat Officer
		Balikuda (Panchayat Samiti)	Vikash Kumar Mohanty	Block Development Officer

State	District	Place	Name	Designation
			Deepak Kumar Ojha	Welfare Extension Officer Incharge
			Rojalin Tripathi	Gram Panchayat Development Officer
		Borikina (GP)	Smt. Sagarika Parida	Sarpanch
			Sriman Narayan Dash	Panchayat Executive Officer
		Garama (GP)	Laxmidhar Malik CK	Sarpanch
			Prashant Kumar Biswal	Panchayat Executive Officer
		Kujanga (Panchayat Samiti)	Deepak Kumar Swain	Block Development Officer
		Pandua (GP)	Sidhartha Mohanty	Sarpanch
			Utkal Das	Panchayat Executive Officer
		Nuagarh (GP)	Devendra Kumar Rout	Sarpanch
			Nihar Ranjan Jena	Panchayat Executive Officer
Uttar Pradesh	Unnao	Dsitric Panchayat	Ankur Sharma	DPRO District Consultant
			Avinash Kumar	District Project Manager
		Bangarmau (Kshettra Panchayat)	Mrs. Deepsikha	Block Development Officer
		Kursath Rural	Smt. Santosh Kari	GP President
			Pancham Lal	Secretary
		Shadi Pur	Mr. Jagpal	GP President
			Raveena	Secretary
		Sikanderpur Sarausi	Mr. Sashank	Block Development Officer
		Marounda Suchit	Smt. Rama Pati	GP President
			Vinay Prakash Tripathi	Secretary
		Patari	Mr. Bharat	GP President
			Vinod Kumar Verma	Secretary
	Bijnor	District Panchayat	Ankur Sharma	DPRO District Consultant
			Shashwat Anand Singh	District Panchayat Raj Officer (DPRO)
			Purna Borah	Chief Development Officer (CDO), IAS
		Zilla Parishad	Mr. Vinod Kumar Sharma	ZP AMA (Apar Mukhya Adhikari)
			Chandresh Rai	DPRO District Consultant
		Afzalgarh (Kshettra Panchayat)	Lalit Pratap	Assistant Development Officer (ADO)
		Seervasuchand (GP)	Divya Bishnoi	Consultant Engineer
			Mrs. Jubaida Shaqeel	GP President (Pradhan)
			Raj Kumar	GP Secretary
			Mrs. Nazreen	Panchayat Sahayak
		Kasampurgarhi (GP)	Neha Parveen	Panchayat Sahayak

State	District	Place	Name	Designation
			Mrs. Gulshan Razy	GP President (Pradhan)
			Naveen Kumar	GP Secretary
			Vipin Kumar	Block Coordinator
		Najibabad (Kshettra Panchayat)		
		Jalabpur Gudal (GP)	Mrs. Nandini Rajput	GP President (Pradhan)
			Mr. Himanshu Rajput	GP President (Pradhan's Husband)
			Mrs. Nitin Kumar	GP Secretary
			Mr. Sachin Kumar	Lekhpal (Board of Revenue)
		Mandawali (GP)	Mrs. Shahjahan	GP President (Pradhan)
			Mr. Ajay Kumar Shukla	GP Secretary
			Tanushree	Panchayat Sahayak
West Bengal	Purba Bardhaman	Zilla Parishad	Swapan Haldar	Nodal Officer (Panchayat Account & Audit Officer)
			Rafiq-Ul-Aslam	District Co-ordinator (ISGPP)
			Rupa Sarkar	Financial Controller and Chief Account Officer
			Reena Ghosh	District Panchayat Rural Development Officer
		Burdwan-II (Panchayat Samiti)	Divya Jyoti Das	Block Development Officer
			Umme Habiba	Panchayat Development Officer
		Nabastha-II (GP)	Nandadulal Goswami	Prodhan
			Tarakanath Saha	Executive Assistant
			Gopal Patra	Secretary
			Arup Ghosh	Gram Rojgar Sewak
			Sourabh Das	Nirman Sahayak
		Baikunthpur-I (GP)	Rakhi Santra	Prodhan
			Suman Kalyan Majhi	Executive Assistant
		Purbasthali-II (Panchayat Samiti)	Poshali Chakraborty	Block Development Officer
			Khushboo Das	Panchayat Development Officer
		Patuli (GP)	Jharna Haldar	Prodhan
			Subir Sarkar	Executive Assistant
		Mertala (GP)	Santoshi Das	Prodhan
			Krishna Gopal Mandal	Executive Assistant
			Tapas Kumar Patra	Secretary
	Jalpaiguri	Zilla Parishad	Tarit Sarkar	Nodal Officer WBCS
			P. D. Sherpa	Finance Controller
			Sajal Tamang	Secretary ZP WBCS
		Sulkapara (GP)	Sheetal Mistry	GP President
			Tahamitel Haque	Executive Assistant
			Sham Kumar Agarwal	GP Secretary

State	District	Place	Name	Designation
		Kukurjan (GP)	Gopal Poddar	GP President
			Adhir Kumar Das	GP Secretary
		Angrabhasa 1 (GP)	Lalita roy adhikary	GP President
			Hirak Sarkar	Executive Assistant
		Fulbari 1 (GP)	Sunita Roy	GP President
			Aniruddha Ghosh Choudhary	Executive Assistant



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Ministry of Panchayati Raj
Government of India