ROLE OF PANCHAYAT RAJ INSTITUTIONS– FUNCTIONS AND RESPONSIBILITIES IN INDIAN DEMOCRACY

T.Venkata Reddy
Assistant Professor of Public Administration
Department of Public Administration
KNM Government Degree College
Miryalguda, Nalgonda, Andhra Pradesh State, India

Abstract

The role of PRIs no doubt can be pivotal for the success of these programmes, and this fact should be exploited fully. It would be important in various activities relating to the education, rehabilitation, awareness generation and training programmes of the disabled. They can also provide important feedback for the purpose of planning, monitoring and improvement(s) in coordination. Therefore, it is obvious that PRIs should be provided with all the relevant and necessary information so as to enable their due participation in implementation of these programmes at the grass root level. The objectives of this paper are to review the current status of functions transferred to Panchayat Raj Institutions (PRIs) in the wake of 73rd Amendment, to examine whether the resources transferred to them are adequate to perform these functions and fulfill their responsibilities and to suggest ways of improving their financial health. The main components of fiscal decentralization comprise expenditures, revenues, transfers to local governments and sub-national borrowing (which is not a regular feature of rural governments in India). The objectives of this paper are to review the current status of functions transferred to PRIs in the wake of 73rd Amendment, to examine whether the resources transferred to them are adequate to perform these functions and fulfill their responsibilities and to suggest ways of improving their financial health. In the following we discuss various ways of improving the finances of panchayats and finally, this research paper is to be discussed “Role of Panchayat Raj Institutions – Functions and Responsibilities in Indian democracy”.

Key Words: Panchayat Raj Institutions, Power Transformation, Financial Support,Welfare responsibilities, Constitutional Provisions, Indian Democracy.

Statement of the Problem

“When the Panchayat Raj is established, public opinion will do what violence can never do”

Mahatma Gandhi

Panchayat Raj system functions are the functions that all Panchayati Raj institutions perform; the functions which they perform are related to Panchayati Raj as specified in state laws. Panchayat Raj system functions are of two types; these are obligatory functions which means compulsory and the other one is an optional function, some states follow these functions of Gram Panchayat and the other states do not follow. The optional function may or may not be performed by the Panchayat, it depends on the resources a Panchayat. In some states, Gram Panchayat also performs the programs and activities like Gram Sabhas, non-conventional energy sources, biogas plants, public distribution system improved Chulhas, etc The legislature of the state provides power to the Gram Sabhas and the Panchayati Raj system has various responsibilities, powers, and functions. The Power of the Panchayati Raj system that is provided by the state legislatures is required to authorise the Panchayats to become institutions of self-government at the primary level. The responsibilities such as to prepare plans for social justice and economic development.

The schemes social justice and economic development as mentioned in XI schedule, there are 29 important matters mentioned in the XI schedule are rural housing, health, and sanitation, drinking water, agriculture, the welfare of weaker sections, agriculture, social forestry, etc.

There are three-tier structures of the Panchayat Raj system function.

The Panchayati Raj system plays a vital role in the village local government to develop the village in special areas, such as health, women development, primary education of children, child development, women participation in local government, agricultural development, etc. There are several states which do not have Panchayat Raj system functions, some of these states are Mizoram, Nagaland, and Meghalaya. It is to conclude that Panchayat Raj system functions are the functions that all Panchayati Raj institutions perform; the functions which they perform are related to Panchayati Raj as specified in state laws. The Power of the Panchayati Raj system that is provided by the state legislatures is required to authorise the Panchayats to become institutions of self-government at the primary level.

The 73rd Amendment Act (1992) of the Constitution, which created a uniform three-tier system of rural governments at the district, block and village levels, provides for transfer of responsibilities and tax powers from the state government to these rural bodies. The responsibilities include preparation and implementation of plans for economic development and social justice relating to an indicative list of 29 subjects given in Eleventh Schedule of the Constitution. Under Article 243-G, the Constitution has given authority to state governments to endow panchayats with necessary powers to carry out their functions. States are empowered under Article 243-H to authorize panchayats to levy, collect and appropriate taxes, duties, tolls and fees apart from giving them grants-in-aid from the Consolidated Fund of the State. Another provision, that of Article 243-I, provides for the constitution of a State Finance Commission (SFC) every five years to review the financial position of panchayats and to recommend ways of implementing the provisions of Article 243-H so as to improve the financial position of the latter. The Gram Sabha, the general assembly of villagers, has a key role in effective functioning of panchayats through, among other things, discussion of the Annual Financial Statement of gram panchayats.

The main components of fiscal decentralization comprise expenditures, revenues, transfers to local governments and sub-national borrowing (which is not a regular feature of rural governments in India). The objectives of this paper are to review the current status of functions transferred to PRIs in the wake of 73rd Amendment, to examine whether the resources transferred to them are adequate to perform these functions and fulfill their responsibilities and to suggest ways of improving their financial health. The plan of the paper is as follows. In sections 2 and 3 we describe in turn the transfer of functions and the sources of PRIs' income. In section 4, we examine the current status of devolution of funds and the level of financial autonomy enjoyed by PRIs. In the following section we discuss various ways of improving the finances of panchayats and finally, we conclude in section 6.

Responsibilities, Functions and Functionaries of Panchayats

The 73rd Amendment merely provides an illustrative or indicative list of functions that are suitable for devolution to panchayats. Unlike the division of subjects and financial relationship between the central and state governments provided by the Constitution, no such definite demarcation of responsibilities and financial relationship exists between the state and local bodies. In order to prevent rigidity and conflict with the interests of the state government, the National Commission on Urbanisation did not approve specification of a "local list" in line with the central, state and concurrent lists. However, despite this lacuna, some states have proceeded with devolution of functions. All States/UTs, except Jammu and Kashmir, Uttaranchal and National Capital Territory of Delhi have passed legislation in accordance with the provisions of the Constitution. In villages of Kerala, Karnataka, and parts of Madhya Pradesh, Maharashtra, Chattisgarh and Bengal, "panchayats are running schools, inspecting dispensaries, engaging in group farming, harvesting rain and even setting up power plants". But the pace of the devolution of power in most other states is slow where they are not yet sharing funds, functions and functionaries with rural governments.

The responsibilities and functions carried out by PRIs at different levels show a distinct pattern across states. Gram Panchayats (GPs, the village-level bodies) seem to be the most active in most states. In general, while the GPs carry out major functions (including some obligatory) such as public facilities, health, minor construction, minor irrigation, village roads etc., Panchayat Samitis (PSs at the block-level) and Zilla Parishads (ZPs at the district-level) in most states are allotted supervisory functions or act mainly as executing agents for the state government. While the PSs, in general, are highly dependent on state grants, most of their expenses are on salaries. Thus, not only have the smaller states been allowed to drop this level of government, but the 87^{th} Amendment Bill 1999 was based on lack of substantive functions to be performed by the elected members of PSs and ZPs.

Apart from transfer of functions and powers, states are expected to transfer staff and more revenue raising sources to rural governments for effective fiscal decentralization. Although some states (Gujarat, Karnataka, Kerala, Madhya Pradesh, Rajasthan) have transferred the functionaries, most others have not transferred the required staff to the PRIs to carry out their additional functional responsibilities. Often, senior staff of PRIs are drawn on deputation from various state departments, who are regulated by the state government rules and their sudden transfers severely affect the functioning of the PRIs.

Resource of Funds and Its Functions

The Amendments left important matters such as implementation, service delivery (including local capacity building) and transfer of responsibilities and powers to rural local bodies at the discretion of the state legislatures. Consequently, while expenditure responsibilities of local bodies are extensively enhanced, there is no law to ensure a corresponding assignment of funds to match the additional responsibilities. The decisions as to which taxes, duties, tolls and fees should be assigned to local governments and which should be shared by the State with them continue to be with the state legislatures. An appropriately designed transfer system is needed to balance spending needs with local resources.

The SFCs are required to recommend financial support from the state and principles for determination of taxes, tolls and fees that could be assigned to or appropriated by the local bodies. At present, not much fiscal power is vested in the hand of the panchayats. Their finances are drawn largely from tax assignment, tax sharing and grants-in-aid from the state and the centre while the share of own tax and non-tax revenue is very small. The non-tax sources include user charges on public facilities, and on the use of common resources in the form of forests, water bodies, quarried materials and minor minerals; and taxes on private property. In addition funds flow from the central government on the basis of the recommendations of the Central (National) Finance Commission and the Planning Commission.

An evaluation of PRIs' sources of income including their tax powers and the authority to borrow shows that they differ substantially across states as between the fiscal size and sources of revenue available to different levels of PRIs and their administrative set-up. Most powers to levy various kinds of taxes and duties in rural areas are enjoyed by gram panchayats (GPs) whereas the first and second tiers, i.e., zilla parishads (ZPs) and panchayat samitis (PSs) are in general not entrusted with taxing powers. When these two tiers do levy these charges, they are often collected at the village level and then passed on to the higher levels of rural bodies. However, PRIs hesitate to levy and collect taxes. Elected panchayat leaders are reluctant to impose discretionary local taxation for fear of losing future elections as local taxation is often perceived to be regressive. Instead they prefer to rely more on grants from higher level governments.

After tax assignment, tax sharing is the major source of PRI finance. Such revenues are of two kinds. First, the law itself authorizes the state government to levy and collect revenue on its own and pass on a portion of it to the local bodies after deducting collection charges. Land revenue on agricultural land and stamp duty on transfers of property are two such important taxes on private property in rural areas which are shared with panchayats (Rajaraman 2003). Seigniorage royalties (royalties on minor minerals and quarried materials like granite and sand) and forest revenue are also shared with PRIs in the same fashion (Bohra 1998). The second category consists of taxes or fees which normally belong to the local bodies but whose collection is taken over by the state for administrative reasons.

Once the revenue sharing arrangement is designed, the SFC is required to recommend the allocation of the sharable revenue among different local bodies, both urban and rural. To provide adequate finance to local governments with weak fiscal capacity but with larger functional responsibilities, a good transfer system should distribute funds on the basis of formulae that take account of needs, capacity, and local effort. On the whole, there is no common approach followed by the SFCs of different states except that most choose to stick to the existing tax powers of local governments.

Grants-in-aid comprise an important element of inter-governmental transfers. One of the objectives of providing grants is to enable the local bodies to manage functions entrusted to them which could not otherwise be undertaken because of their limited taxable capacity. Furthermore, grants are given to them to undertake functions which are funded by the state government. Grants are also given to encourage local bodies to increase their income. Specific purpose, conditional or tied grants come attached with conditions to spend the funds for specified purposes. External funds with no commitment to raise internal funds face the moral hazard problem of making local governments irresponsible and corrupt. The general-purpose, block or untied grants such as per capita grant are meant to be spent by local governments according to their own priorities with no conditions attached.

Rural governments are not empowered to raise loans on their own except loans from the state government while they must keep their expenditure strictly within their income sources so that a situation of deficit budget does not arise. This requirement results in postponement/ avoidance of certain essential expenses, particularly capital, and makes the PRIs even more dependent on the state government.

Financial Autonomy of Panchayats

PRIs need additional resources and financial autonomy to fulfill their new functional obligations. But the record on transfer of funds to panchayats for the subjects devolved upon them is not encouraging. Many of the powers given to local bodies are delegated powers and most state governments have retained substantial financial and administrative power which suppresses the autonomy of PRIs. Major areas of rural development expenditure and funds associated with them are kept out of the purview of the locally elected bodies. The earlier "bureaucratic practice" of budgeting for local expenditure has not changed so that even after budget approval, funds are often not made available to rural governments because of cash constraints in a state.

In practice, financial autonomy means release of funds without any technical clearance or conditionalities attached. For example, panchayats in Kerala and Punjab can spend up to Rs 1 lakh and in Madhya Pradesh and Andhra Pradesh up to Rs. 3 lakh to take up work without any outside clearance. But in most other states, lower levels of village governments require clearance from the next higher level to spend allocated funds. It is not surprising then to find that the PRIs in most states are restricted in spending their funds. In many cases there is neither a sufficient devolution of resources nor adequate revenue raising power with PRIs, which reinforces their dependence on higher level bodies rather than their empowerment. In Karnataka, e.g., gram panchayats have neither the access to funds from state nor the power to make their own decisions about their requirements while the higher level rural governments fix the priorities and spend the funds. A large fraction of PRI spending is on staff salaries financed from grants from higher level governments implying thereby a low degree of expenditure autonomy. In 1999-00 general administration, most of which goes on salaries, and expenditure on (tied) development grants constituted more than 80% of total spending of PRIs in most states. Most of the remaining expenditure was towards obligatory services leaving less than 2% for services at the discretion of the panchayats.

Table 1.

Expenditure pattern of largest PRIs in 1999-2000

Total expenditure (Rs. crores)	**AP (ZPs)**	**AP (PSs)**	**Kerala (GPs)**	**MP (GPs)**	**Rajasthan (PSs)**	**UP (GPs)**
General Administration	508.26	1178.74	63.92	95.59	796.64	5.65
Of this, salary of panchayat staff	490.61	1115.50	40.17	79.35	796.64	0.52
Obligatory Services	342.55	36.38	159.63	42.19	17.67	135.97
Discretionary Services	0.00	27.12	0.25	3.97	0.00	0.00
Expenditure on Development Grants	1188.17	18.54	594.28	672.37	58.55	810.39
Repayment of loans	0.00	0.00	0.46	0.00	0.00	0.00
Any other expenditure	0.00	0.00	222.82	0.00	0.00	0.14
Total	2038.98	1260.77	1041.35	814.13	872.86	952.15
Share of expenditure (%)	**AP (ZPs)**	**AP (PSs)**	**Kerala (GPs)**	**MP (GPs)**	**Rajasthan (PSs)**	**UP (GPs)**
General Administration	25	93	6	12	91	1
Of this, salary of panchayat staff	24	88	4	10	91	0.05
Obligatory Services	17	3	15	5	2	14
Discretionary Services	0.00	2.15	0.02	0.49	0.00	0.00
Expenditure on Development Grants	58	1	57	83	7	85
Repayment of loans	0	0	0.04	0	0	0
Any other expenditure	0	0	21	0	0	0.01
Total	100	100	100	100	100	100

Source: Author's calculations based on data from PRI Budgets, Jha (2000)

Notes:

- General administration: staff salaries and terminal benefits, and maintenance of other assets
- Obligatory services: water supply, street lighting, waste disposal, education, health, sanitation, drainage, roads and school buildings
- Discretionary services: parks, play grounds, library and reading rooms, markets, bus stands, SC/ST, women and child welfare
- Development grants: various grants from state and central governments

Achieving a degree of financial autonomy is vital to reap the full potential benefits of decentralization. An analysis of fiscal and financial autonomy should be based on an examination of devolution of funds, functions and functionaries. For example, rural development schemes of the central government are managed by line departments without any discretion of rural local governments in allocating funds between competing activities. In order to become financially more independent, rural bodies must be encouraged to raise local resources for development before they receive grants from higher governments. “The more dependent a PRI is on the mass of its citizens for financial resources, the more likely it is to use scarce material resources to promote human development and reduce poverty” (GOI 2002).

An examination of data from a few selected states shows limited or even a negative impact of the 73rd amendment. For instance, fiscal autonomy, defined as the ratio of own income to total income, is in general lower in the post-amendment period than in the pre-amendment period of 1990s for all the three tiers for all the states considered. However, the situation improved at GP level in some states in the 2000s. We also define revenue dependency to measure the extent to which local governments rely on the central and state governments and higher level local bodies for their expenditure needs. It gives that component of PRIs’ income, which comes in the form of grants. In 1990s, revenue dependency reduced in the major PRI tiers in six states implying thereby that sources of income other than own tax and non-tax revenue and grants from higher level governments have become more important. These sources include shared taxes and loans. In the 2000s, revenue dependency continued to decline at block/ district levels in some states. But GPs became less dependent for revenues on states.

Table 2.

Major Components of Income and Expenditure in 1990s: Pre- and Post-73rd Amendment

Indicator	% Share in Total PRI Income of				% Share of Salary in Total PRI Expenditure	
	Revenue from Own Sources		Grants from Centre & States			
	"Fiscal Autonomy"		"Revenue Dependency"			
State	1990-91 to 1994-95	1995-96 to 1999-2000	1990-91 to 1994-95	1995-96 to 1999-2000	1990-91 to 1994-95	1995-96 to 1999-2000
AP	15	19	80	73	47	44
Kerala				83		8
MP	39	27		72	37	31
Maharashtra	36	28	62	70		
Rajasthan	17	19	83	74	59	66
Uttar Pradesh	32		62	78	39	23

Source: adapted from Jha (2000)

Enhancing Own Sources of Revenue

Although local revenue mobilization strengthens accountability, local resources are often inadequate to carry out assigned functions. A standard recommendation to enhance PRIs’ revenue is to provide them with larger own revenue raising powers and to reduce their excessive dependence on state and central governments. Apart from a better design of loans and grants from the state, financial autonomy of panchayats can be further strengthened from assigning them powers to levy more of the buoyant and income elastic sources to augment their own resources. The general principles for local taxes include accountability and transparency, linking of benefit to tax-price, stability, buoyancy and ease of administration and compliance. An effective and simple form of tax autonomy is the discretion to set tax rates. While it is best for local governments to set local tax rates, the normal practice followed by states is to allot levies and surcharges on population based formulae.

Though the panchayat raj laws in Bihar, Orissa, Rajasthan, Arunachal Pradesh and Sikkim have provided for collection of some taxes and arrears by panchayats these powers are made optional after some time. In several states, there is a striking contrast between the assigned functional responsibilities and tax powers of PRIs who moreover face several problems in raising local tax revenue such as narrow tax base, lack of administrative machinery and staff trained in tax collection, lack of guidelines to levy new taxes and unpopularity of certain taxes among voters. As a result some local bodies do not impose and collect taxes that they are authorised to. In states where minimum and maximum rates have been prescribed in the Panchayat Acts, there is a general tendency to impose the minimum rate. The problem is compounded by low buoyancy of own taxes.

But, even before giving PRIs higher tax authority and the power of more frequent revision of their tax rates, local tax collections can be improved by improving their administrative capacity. Other ways of improving collections from existing sources even without raising rates include correcting the method of valuation of tax base, charging differential rates for commercial and residential property, imposition of taxes on an *ad-valorem* basis and cutting out exemptions.

Administrative System of State and the Central Governments.

Apart from its own revenue generation, additional funds can accrue to a local body from grants, levy of new taxes and assignment/ sharing of specific existing or new state taxes. Intergovernmental transfers should be based on the rationales of correcting vertical and horizontal imbalances, externalities (inter-jurisdictional spillovers), enhancing national objectives at the sub-national level and paying for national programs implemented by sub-national governments. One of the objectives of tax devolution is to equalize the level of public services across regions. Equalization transfers for correcting horizontal imbalances require measures of "need" and "capacity", explicit equalization mechanisms, sectoral strategies to guide local expenditures, incentives for local budget management and a sound local financial management system. A standard procedure or equalization formula for tax devolution is to calculate the difference between average taxable capacity and actual taxable capacity. For local governments with taxable capacity below the average taxable capacity per capita, this difference is multiplied by population to arrive at the amount to be devolved so as to 'equalize' provision of services.

What need to be done?

In most cases the need and capacity are likely to vary with the size of the population served. It is a normal practice for the Finance Commissions to equalize the devolution across panchayats. But, it is highly unequal with respect to population. For example, using data from Andhra Pradesh to illustrate, the average size of a GP in terms of total expenditure varies across districts from as low as Rs.21,000 to as high as Rs.3 lakhs. Designing a devolution mechanism may thus be more equalizing on a per capita basis. Take another example, that of special purpose grants given to equalize capacities of local governments. Figure 1 presents the provision for financial recordkeeping to PRIs by the 11th Finance Commission. Again, it is not equalized on a per capita basis even though panchayats dealing with larger populations would need to maintain larger records.

We note that the financial needs of panchayats far outweigh the resources at their disposal especially with discretionary use. In order to have more effective rural governments, it is important to have clear and explicit assignment of expenditure and revenue functions. One way to increase local revenues is through higher tax authority and the power to PRIs for more frequent revision of their tax rates. But, even before this is done, local tax collections can be improved by improving their administrative capacity, using the correct method of valuation of tax base, charging differential rates for commercial and residential property, imposition of taxes on an *ad-valorem* basis and cutting out exemptions.

To improve the financial position of PRIs, suggest enlarging the share of untied grants in transfers, adopting an equalization formula for allocation of grants; increasing own and assigned sources of tax revenue and offering matching grants to induce own tax effort. They also suggest transferring a fixed percentage of all state taxes to provide stability to local governments and flexibility to state governments. It is also necessary that transfer allocations are available to local government on a timely basis. GOI (2001) makes several recommendations to improve the financial situation of PRIs. These include: linking devolution of Central Finance Commission funds to states to transfer of administrative and financial powers to PRIs; strengthening revenue raising powers of PRIs to reduce their excessive dependence on state and central governments; improving accountability of local bodies, simplifying rules and procedures and strengthening financial management and audit procedures.

Some states have set up their second State Finance Commissions (SFCs) but many are still in the stages of implementation of the recommendation of their first SFCs. At the end of the first five-year tenure of PRIs, GOI (2001) carried out a status review of, among other things, recommendations of SFCs; devolution of funds, functions and functionaries for the 29 subjects; and performance of PRIs in mobilization of revenues and undertaking public programmes in the core services of water supply, street lighting, sanitation and roads. They found limited progress in most of the indicators. For example, too many tiers resulted either in ineffectiveness or excessive control. A major lesson drawn up by GOI (2002) based on results of the first round of devolution in the wake of the 73rd /74th Amendment is that the village tier has the highest potential for direct democracy and participation and hence, states should be enabled to abolish either the district or the block level tier of the panchayats. GOI suggests withholding of Finance Commission and other development funds to states unless effective powers are transferred to PRIs.

Summing Up:

Successful implementation of rural programmes depends also on an effective delivery system. An important element of expenditure reform therefore relates to effective monitoring of these programmes to assess not only the physical but also the financial progress in implementation to ensure that benefits reach the target groups. To improve public satisfaction, GOI (2002) recommends shifting focus from maximization of the quantity of development funding or increase in the social sector expenditure to maximization of development outcomes and effectiveness of public service delivery through a change in work culture, better policies and sound delivery mechanisms. Inadequacy of staff has seriously affected the functioning of the PRIs whose expenditure needs are rising due to requirement for additional administrative, trained and technical staff for schools, water supply, communications, accounts, tax collection, sweeping, drain cleaning etc. Staff costs can be reduced by attrition, maintaining core professional staff and drawing local expertise.

To summarize, steps required to make PRIs financially stronger to meet their needs include a carrots and stick approach. They need better tax collection authority and capacity, more untied grants and help with improving accounting and record keeping. But at the same time they also need to work towards expenditure reform and vitalized service delivery. Linking Central Finance Commission transfers to more effective fiscal decentralization by states would add to the gains.

References:

Bird, R.M. and E.R. Rodriguez, 1995, Decentralisation and poverty alleviation: International experience and the case of the Philippines, Department of Economics, University of Toronto, Ontario.

Bohra, O.P., 1998, "Financial Resources of Panchayats in India", in: State Local Fiscal Relations in India, NIRD, Manohar Publications, New Delhi.

Bohra, O.P., 2002, Improving Financial Position of Sub-national Governments (Panchayat Raj Institutions) in India, paper presented at the national Conference on State Finance Commissions, NIRD, Hyderabad, December 12-13.

Government of India, 2001, National Human Development Report, Planning Commission. Government of India, 2002, Tenth Five-Year Plan (2002-07), New Delhi: Planning Commission.

Indian Express, 2002, Lack of faith is destroying the panchayat system: Why are people still not benefiting from the 73rd Constitution amendment?, Sreelatha Menon, Thursday, April 11, web edition.

Jha, Shikha, 2000, Fiscal Decentralization in India: Strengths, Limitations and Prospects for Panchayati Raj Institutions, Background Paper for “Overview of Rural Decentralization in India”, World Bank.

Jha, Shikha, 2002, Strengthening Local Governments: Rural Fiscal Decentralization in India, Economic and Political Weekly June 29, p. 2611-2623.

McCarten, W. and V. Vyasulu, 2003, Democratic Decentralization in Madhya Pradesh: Neither Big Bang nor Gradualism, South Asia Decentralization Series, World Bank.

Rajaraman, I., 2003, A Fiscal Domain for Panchayats, Oxford University Press, New Delhi. Rajaraman, I., 2001, Growth accelerating fiscal devolution to the third tier, NIPFP, mimeo.

Tehelka, 2002, Devolution of funds, functions and functionaries to Panchayat Raj Institutions - a perspective, (based on a working paper by the Union government for the national convention of panchayat presidents, organised by the Ministry of Rural Development New Delhi, April 5-6.).

Vithal, C.P., 1997, Aspects of panchayat finances: An analysis of Panchayat Acts, Journal of Rural Development 16(1), 123-134.

Vyasulu, V., 2000, Decentralisation from above: Panchayati Raj in the 1990s, Centre for Budget and Policy Studies, Bangalore, March.

Times News Network, 2003, Left ready for CAG audit of gram panchayat records, April 04.