



STUDY OF FINANCIAL STATUS OF PANCHAYAT SAMITIS IN PUNJAB: A CASE STUDY OF PANCHAYAT SAMITI OF SAMANA

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ABSTRACT

Panchayati Raj Institutions in India are entrusted with the task of socio-economic development of the community and establishment of autonomous local self-government. They are expected to build new institutions of economic and civic nature thereby enriching the life of the country side. Obviously, they need finance in adequate quantity. Their ability to discharge the functions entrusted to them depends on financial resources. Panchayat Samiti is middle level tier of Panchayati Raj System endowed with functions of planning, execution and supervision of all developmental programmes in the Block. It also supervises the works of Gram Panchayats within its jurisdiction. But Panchayat Samitis will be able to carry out their allocated functional responsibilities efficiently only with the devolved adequate resources on them by the higher layers of the government. The present study is focused on the financial position of the Panchayat Samiti of Samana Block of Patiala District in Punjab. The study examines the structure, functioning and weaknesses of Panchayat Samiti with reference to civic and development functions. Attempt has been made to locate the financial position of Panchayat Samiti with its revenue from all sources and expenditure pattern it inhibits. The shortcomings in the financial system of Panchayat Samitis have been examined and suggestions forwarded to enable Panchayat Samitis to perform better in the rural governance of the country.

INTRODUCTION

The Panchayati Raj Institution is a system of local government, a mechanism of rural development and also an agency of state government for specific activities with each of these dimensions not merely supplementing the other but also as a part of integrated system

maintaining and strengthening the integrity of the whole.¹ Thus, Panchayati Raj institutions bear a number of functions to perform civic and developmental. Functions and finance are inter-related. Functions cannot be materialized without finance and finance without functions have no justification. W.N. Bardoloi opined, "The relations between the local functions and local finance is in separately intertwined. They are concomitant to each other and in fact, one exists for other. Local functions cannot be performed without finance and without functions the need for finance does not arise"².

Finance has been accepted as a life-blood of the institutions like Panchayati Raj which have been entrusted with the task of socio-economic development of the community and establishment of autonomous local self-government. They are expected to build new institutions of economic and civic nature thereby enrich the life of the country side. Obviously, they need finance in adequate quantity. Their ability to discharge the functions entrusted to them depends on resources. To the extent the sources of revenue are local, authorities gain independence. To the extent they are predictable; the local authorities can plan for "future development in a more effective manner. To the extent they are evenly, spread, the local authorities receive wider local support."³ The finance has become *sine-quo-non* of these Panchayati Raj institution. U.K. Hicks has rightly observed, "if local bodies are to play any significant part in economic and social development, they must clearly have access to adequate finance."⁴ Jaya Prakash Narain also emphasized the need of sufficient resource and pointed out that in absence of these resources Panchayati Raj institutions cannot run administration properly.⁵ Hence, functions of Panchayati Raj institutions demand finance in adequate quantity.

The present study is focused on the financial position of the Panchayat Samiti of Samana Block of Patiala District. The study examines the structure, functioning and weaknesses of Panchayat Samiti with reference to civic and development functions. Attempt has been made to locate the financial position of Panchayat Samiti with its revenue from all sources and expenditure pattern it inhibits. The shortcomings in the financial system of Panchayat Samities and their remedies too have been examined.

OBJECTIVES

1. To study the provisions of Punjab Panchayati Raj Act, 1994 in relation to the institution of Panchayat Samiti in Punjab.
2. To examine the organization and functioning of Panchayat Samiti of Samana Block.
3. To assess the performance of Panchayat Samiti of Samana Block in relation to civic and development responsibilities.
4. To analyse the financial position of Panchayat Samiti in the light of the revenue from all sources.
5. To analyse the expenditure pattern of Panchayat Samiti in the respect of its civic and developmental needs.

6. To identify the shortcomings of the financial system of Panchayat Samiti and suggest remedies to rectify the same.

METHODOLOGY

To examine some of the issues raised above on in-depth study of one Panchayat Samiti Samana Block (Patiala) has been taken up. In pursuing the research, the researcher has used both Primary and Secondary sources of data. Samana Panchayat Samiti being near my residence gave me access to its data collection, Moreover, a number of acquaintance were there who helped me in procuring such information. However, the main reliance was done through the following sources:-

- (a) Records maintained by Samana Panchayat Samiti, headquarters at the District Office (Patiala) and BDPOs Samana Block.
- (b) Published literature comprised of books articles, seminars, reports, statistical abstracts, committees, reports etc. and
- (c) Interviews with members of Panchayat Samiti official as well as non-officials were also carried out.

MEASURES TO AUGMENT FINANCES OF PANCHAYATI RAJ INSTITUTIONS IN INDIA

Since the inception of Panchayati Raj institutions, there has been political decentralisation through devolution of powers, primarily to carry out development programmes at the grass root level. But economic decentralisation has not taken place in the true sense, because most of the rural development programmes are being carried out as centrally sponsored schemes. The Panchayati Raj Institutions have to act according to the directions of the higher levels in spending money given to them. Thus, the role of Panchayati Raj Institutions in the development process gets reduced.

Various committees and commissions were constituted for establishing financial autonomy of the panchayats. In the light of the suggestions, the States have made a appropriate provisions in their provisions in their Panchayati Raj Acts.

LOCAL FINANCE ENQUIRY COMMITTEE

In 1951, the Local Finance Enquiry Committee studied this problem and recommended unconditional assignment of 15% of land revenue raised levied on the transfer of immovable property of the panchayats.⁶

TAXATION ENQUIRY COMMITTEE

In 1954, the taxation Enquiry committee recommended for reserving certain taxes such as tax on land and building, octroi, tax on property ,tax on advertisement other than newspapers, duty on transfer of property etc. for panchayats.⁷

BALWANT RAI MEHTA COMMITTEE

The Balwant Rai Metha Committee in 1957 observed that one of the most important reasons for the comparative lack of success of non-urban local self-government bodies in India is their exceedingly limited and inelastic resources. The committee recommended that all central and state funds spend in a block area should invariably be assigned to the panchayat samiti To be spent by it directly or indirectly, except to an institution, assistance to which is either beyond the panchayat samiti's function or its financial resources.⁸

SANTHANAM COMMITTEE

The Government of India set up a study team in July, 1962 with Shri K. Santhanam as its chairman to examine whether the financial resources available to the panchayati raj institutions were adequate and to study other connected problems comprehensively and make their own recommendations.⁹ The team submitted its report to the government of India on 31st July 1963.

ASHOK MEHTA COMMITTEE

In 1978 the Ashok Mehta Committee recommended that besides government support, panchayat should mobilise enough resources of their own, as no democratic institution can continue to maintain its operational viability by depending upon external resources.¹⁰

G.V.K RAO COMMITTEE

The G.V.K. Rao committee (1985) which examined in detail the functions and revenue resources of panchayati raj institutions, argued that in due recognition of the importance of democratic institutions at grass root level, village panchayats will have to be endowed with such powers and authority as may be necessary to enable them to function as units of self government.¹¹

L.M. SINGHVI COMMITTEE

In 1986, the L.M. Singhvi committee inquired into the working of panchayati Raj Institution and found that the panchayati Raj institution declined because of lack of conceptual clarity, absence of political will and of research, evaluation, feedback and corrective measures. The committee was of the view that ways and means should be found to ensure availability of adequate financial resources for panchayati Raj institutions to help them function effectively. The committee noted that institution of local self-panchayati were often found to be reluctant to raise revenue resources through exercising their taxing powers.¹²

STATE FINANCE COMMISSION

To meet the constitutional requirement under Article 243-1, all the states passed legislations in their respective state to set up Finance Commission. The Punjab government also responded to the provisions positively and enacted the Punjab Finance Commission for Panchayats and Municipalities Act, 1994. The First Punjab Finance Commission for Panchayats and Municipalities was thus, constituted on July 25, 1994. It submitted its report in December covering period from 1996-97 to 2000-01. The second Punjab Finance Commission was set up

on September 21, 2000. The Third Punjab Finance Commission was constituted on September 17, 2004. The Fourth Punjab Finance Commission was constituted on November 5, 2008.

STRUCTURE OF FINANCES OF PANCHAYATI RAJ INSTITUTIONS

Finances of Panchayati Raj Institutions before 73rd Constitutional Amendment Prior to Constitutional Amendment, Gram Panchayats in Punjab were governed by "The Punjab Gram Panchayat Act, 1952" and Panchayat Samitis and Zila Parishad were governed by a separate Act, namely, "The Punjab Panchayat Samitis and Zila Parishads Act. 1961."

TAXATION POWERS AND SOURCES OF REVENUE OF PANCHAYAT SAMITIS

According to Section 61 of the Punjab Panchayat Samitis and Zila Parishads Act, 1961, all land in the rural area was subject to payment of a rate called "the local rate", at the rate of 25 paise per rupee of its annual value. Under Section 65, subject to the general directions and control of the Government, a Panchayat Samiti, with previous permission of the Zila Parishad could impose a tax, which the legislature of the State had the power to impose. The Panchayat Samiti could also levy a fee for the benefits derived from hospitals, dispensaries, schools, markets, rest Houses and other public institutions, subject to the general directions and control of the Government. Under Section 69, when the control and administration of any matter was transferred to a Panchayat Samiti, the Government had to allot to that Panchayat Samiti, such funds or place at its disposal, such sources of income, as would be sufficient for the maintenance, efficient control and administration of the said matter. Panchayat Samitis could collect arrears of rates, taxes, cess and fee imposed under the Act, as arrears of land revenue.

The main income of Panchayat Samitis was from the following sources:

- a. Share of local rate.
- b. Transfer in lieu of tax on country liquor.
- c. Grant in lieu of profession tax.
- d. Contributions from Panchayat Samitis.
- e. Income from movable and immovable properties.

After the 73rd Constitutional Amendment, the Panchayati Raj Institutions are governed by The Punjab Panchayati Raj Act, 1994. The income of Panchayati Raj Institutions is presently derived from the following sources:

PANCHAYAT SAMITIS

- a. Income from property.

- b. Transfers in lieu of tax on country liquor.
- c. Grant in lieu of profession tax.
- d. Share of local rate.

TAXATION POWERS AND SOURCES OF REVENUE OF PANCHAYAT SAMITIS

A Panchayat Samiti, under Section 149 of The Punjab Panchayati Raj Act, 1994, can impose taxes only on the directions and control of the State Government and with the previous sanction of the Zila Parishad. The taxes/duties and fee which the Panchayat Samitis can levy, are as follows:

- a. Toll on persons or vehicles using roads or bridges vested in Panchayat Samiti and toll in respect of any ferry.
- b. Fee on registration of vehicles, other than registered under the Motor Vehicles Act.
- c. Fee for providing sanitary arrangements at the places of worship.
- d. Fee for license for a market.
- e. Water rates, where Panchayat Samitis make arrangements for drinking water or irrigation.
- f. Lighting rate, where lighting arrangements are made.

POWER OF PANCHAYAT SAMITI TO RAISE LOANS

Under Section 151 of The Punjab Panchayati Raj Act, 1994, a Panchayat Samiti can raise loans with the approval of the State Government. Similarly, a Panchayat Samiti can also borrow money from the State Government or with the previous sanction of the State Government from banks and other financial institutions. Power to borrow is subject to the previous sanction of the State Government which acts as a check on the free and independent functioning of the Panchayat Samiti.

The power of taxation under Section 149 is controlled by the State Government and the Zila Parishad because Panchayat Samiti cannot impose any tax without the general direction and control of the State Government and previous sanction of the Zila Parishad. Section 150 lays down the procedure for imposing taxes under Section 149, which is very cumbersome and lengthy. It imposes unnecessary Curbs on the independence of Panchayat Samiti.

BUDGETING & ACCOUNTS

Budget of a Panchayat is normally prepared towards the year-end. In some states, a special committee takes up the task of budgeting while in others Sarpanch and the Panchayat Secretary jointly attempt to frame the budget. In Maharashtra, the budget is prepared by the Panchayat Office and submitted to a special committee constituted for this purpose.

In Gujarat, the village Panchayat budget is drawn up by the Sarpanch in consultation with the Panchayat members, in the month of December.¹³

Generally, the budget is submitted to the public for discussion, suggestions and modifications at the Gram Sabha meeting. This, in turn, is passed in the next Panchayat meeting, in the form of resolution and sent to the Panchayat Samiti for its sanction.

The Panchayat Samiti budget is prepared by the executive officer on the instructions by the standing committee of the Panchayat Samiti on Finance and Taxation. The executive officer (B.D.P.O) prepares the budget also according to the principles, rules and directions laid down by the Government in this regard. It is prepared on a prescribed form issued by the state government. Estimates of Income and expenditure are made on the basis of previous years experience and actuals of last year. After the budget is prepared by the executive officer, it is submitted to the standing Committee on Finance and Taxation. The committee recommends some changes or it may produce it to the Samiti, without any recommendation or comment. Later, the Panchayat Samiti in its special meeting may pass the budget if supported by the majority vote. The budget so passed has to be submitted to the Zila Parishad concerned, which may or may not suggest any alternation in the budget. However, it is not binding on the Samiti to accept the recommendations made by the Zila Parishad. The budget is finally passed by the Samiti in its special meeting.

The Zila Parishad budget is prepared by its Chief Executive officer almost on the same lines of the preparation of Samiti's budget. After the consideration of standing committee and the Parishad it is finalized. However, the government can (i) lay down the form and principles to be observed by the Parishad in preparing the budget, and (ii) scrutinize the budget and point out any misuse or abuse of the Zila Parishad funds.

Details regarding accounting procedures and audit have been laid down in all the state government acts for the Panchayati Raj bodies. These cover the itemisation of income and expenditure, custody of and control over funds, periodical scrutiny of accounts by appropriate authorities and audit of accounts at regular intervals. The formal rules and procedures are more than adequate. This is due largely to the legacy of strict financial control and supervision that marked the local government system prior to Panchayati Raj and also largely because of this, these are not uniform for all the states.¹⁴

In the case of Panchayats, Sarpanch is personally responsible for keeping the accounts of his Panchayats. Funds may be kept in a post office saving account. All the accounts of income and expenditure have to be kept in a manner and form determined by the government and which are subject to audit by government auditors.

FINANCIAL CONSTRAINTS OF PANCHAYAT SAMITIS IN PUNJAB

Some of the problems faced by Panchayat Samitis in Punjab have are as following:

1. The grants given to the Panchayat Samitis by the state government has no direct relevance to the needs, plan proposals and past performance of the Panchayat Samitis.
2. The Panchayat Samitis have limited power of using the grants-in-aid . They face difficulty because they the lack the power of re-appropriation of funds from one major head to another, for both plan and non-plan sectorals.
3. The Panchayat Samitis are not managing any major utility services.
4. The Panchayat Samitis have no freedom to utilize the funds allocated to them as per their needs , because 60 % of the funds go towards meeting salary of the personnel and 26% is tied down to many centrally sponsored schemes with specific norms prescribed.
5. Sufficient financial autonomy is not provided to Panchayat Samitis. Lots of politics come to the allocation of resources.
6. The Panchayat Samitis also lack training in the latest tools of Financial Management.

Unless the above problems are addressed, it is not possible for Panchayat Samitis to function as developmental agencies at the block level.

PANCHAYAT SAMITI OF SAMANA BLOCK

The present study is focussed on the financial position of Panchayat Samitis in Punjab with special reference to Panchayat Samiti of Samana. The Samana block has a Panchayat Samiti which is headed by Chairman under the provisions of the Act. The most recent elections to Panchayat Samiti of Samana Block were held in 2008. The present Chairman of Samana Panchayat Samiti is S. Surjan Singh. The number of directly elected members of the Samiti is 19. Out of total 19 Panchayat Samiti members of Samana Block, 47% (9) are from general category. Women belonging to general category constitute 21% (4) of the total membership. Scheduled Castes (SCs) including women form only 32% the total membership. The sources of Income of Panchayat Samiti of Samana are Grants from Government, Income from Shamlat, House tax and it spends the money on Education, Library, Public work, Public health & Sanitation, Agriculture & Plantation, Welfare of SCs, and Expenditure on miscellaneous items, Salaries, and Administrative duties.

Samana Block is headed by Block Development and Panchayat Officer. At present, S. Jasvir Singh Dhanju is on the post of BDPO. From 2001 to 2009, Samana Block has been headed by 10 BDPOs. The BDPOs reports to the District Development Programme Officer (DDPO) of Patiala District. Presently, BDPO has been serving this Block since September 3 ; 2009. He is being assisted by 5 Extension Officers and 24 Panchayat Secretaries who assist him in the implementation of the Government schemes and utilization of funds in villages.¹⁵

The Samana Block is predominately rural in nature. The Samana has a rural population of 1, 11, 272. It is but natural that both central and state government will initiate rural development programmes for the development and progress of a block that is predominantly rural.

FINANCIAL STATUS OF PANCHAYAT SAMITI OF SAMANA:FINDINGS

Following findings have been elucidated from the present study regarding the financial status of the Panchayat Samitis of Punjab in general and Panchayat Samiti of Samana in particular:

1. In general, there is no consistent pattern in revenue generation of Panchayat Samitis in Punjab. Grants constitute the overwhelming proportion of Samiti's revenues but they show great variation depending on the election cycle. Failure of Panchayat Samitis to generate their own resources is most glaring. In context of expenditure, Establishment cost remained the major component of expenditure of Panchayat Samitis followed by contingencies in the year covered under study i.e. from 2004-05 to 2008-09.
2. Regarding the financial condition of Panchayat Samiti of Samana in particular, following facts have come to light from the annual reports of the Samana block:
 - i. Government grant to the block is largely uneven and lacks uniformity. In 2004-05 only Rs. 46.8 lakhs were given as grant to the block which sky rocketed to 2.17 crore in 2005-06, after a modest gain the next year to Rs. 2.59 crore in 2006-07. The grant again dropped down to Rs. 62 lakhs in the year 2007-08, than the grant given to block in 2008-09 which was 2.56 crore. Thus, this block received maximum grant only in the year 2006-07. In this year, due to election in the state, there was sudden increase in grants. Surprisingly, the grant in this block decreased in 2004-05 where in other years it increased.
 - ii. Second most important and only consistent source of revenue in block is again the income from Shamlat land. It was Rs. 88.02 lakhs in 2004-05 which increased a little to Rs. 99.87 lakhs the next year 2005-06. In 2006-07, the sum fell to Rs. 86.1 lakhs but again increased to Rs. 1.16 crore in the year 2007-08 and Rs. 1.41 crore in the year 2008-09, which is the largest in the five years under study.
 - iii. Other sources of income of the block like house tax were largely too low to be of any importance.
 - iv. Total revenues too have been mostly uneven due to haphazard government grants. They were lowest in 2004-05 being Rs. 1.35 crore but the very next year they increased by almost 240% to 3.17 Cr. The upward trend continued in 2006-07 when revenue receipts were 3.45 crore but again dropped to Rs. 1.79 crore in 2007-08. They were maximum in the year 2008-09 with 3.98 crores.
 - v. Expenditure in the block too largely mirrors the unevenness of government grants. For example. Expenditure on Education and Library in 2004-05 was Rs. 12.11 lakhs suddenly show a spurt to 16.8 lakhs in the year 2005-06, which cut down to Rs. 11.7 lakhs in 2006-07 but skyrocketed to Rs. 46.15 lakhs in the year 2007-08 i.e. 2008-09 to again fall down to only Rs. 42.4 lakhs.

- vi. Similarly in case of Public Health and Sanitation, amount of Rs. 90.42 lakhs was spent in 2004-05 but in 2005-06 it increased to 2.02 crore. The expenditure again dropped down to Rs. 90.8 lakhs in the year 2007-08, only to increase in the year 2008-09 to 2.20 crores.
- vii. Public works expenditure shows a consistent rise Public work increasing from 18.24 lakhs in 2004-05 to a whopping 45.6 lakhs in 2008-09.
- viii. Interestingly, no provision for Agriculture & Plantation except for 2 lakhs in 2005-06 and 2.54 lakhs in 2006-07 has been made in this block.
- ix. The heartening feature was the increasing allocation of sources for the welfare of the Scheduled Caste from Rs. 2.08 lakhs in 2004-05 to Rs. 8 lakhs in 2007-08. However, it decreased to 4.5 lakhs in 2008.09.
- x. Expenditure on miscellaneous items showed a decline from 35.20 lakhs in 2004-05 to a mere 15.2 lakhs in 2007-08, only to increase to Rs. 18 lakhs in 2008-09
- xi. Expenditure on salaries have increased from Rs. 24-3 lakhs in 2004-05 to Rs. 62 lakhs in 2008-09.
- xii. Administrative inefficiency is also amply demonstrated by the failure of the block bureaucracy under the BDPO to fully utilize its sanctioned revenue sources. In 2004-05, 50.6 lakhs remained unutilized against 1.82 crore, which were spent. This figure rose to staggering Rs. 60.79 lakhs the next year against only 3.07 crores which were utilized. In 2006-07, 1.04 crores remained unutilized against 3.01 crore, which were spent. Even in 2008-09 against 3.93 crores which were utilized 46.2 lakhs Rs. remained unspent.
- xiii. Short tenure of BDPOs in the block also has a bearing on the effective functioning Panchayat Samiti has too been supported by findings. It has been found that 10 BDPOs have served this block from 2001-02 to 2008-09. Their tenure has varied from minimum of 7 days to a maximum of 2 years and 26 days. Thus, average duration of a BDPO in this block has been that of one year only, which is quite disappointing.

SUGGESTIONS TO IMPROVE THE FINANCIAL STATUS OF PANCHAYAT SAMITI

From the present research work, following suggestions have emerged in order to strengthen the institution of Panchayat Samiti which is an important agency of implementation of rural development programmes at the block level:

1. Government should allocate grants to the Panchayat Samiti timely preferably at the beginning of the financial year so that effective and judicious utilization of grants can be carried out.

2. Government grants should be more uniform and consistent every year. A major decrease or increase in the grants eventually affects the ability of BDPO to utilize the grants in an efficient manner.
3. A minimum fixed and secure tenure of BDPOs is suggested in order to enable them to work more closely, effectively and efficiently for the rural development programmes designed for the development of the block.
4. The Panchayat Samitis should be vested with the power to make full use of its resources by resorting to change of allocation from major head of expenditure to another.
5. The success of Panchayat Samiti as an autonomous organization can be achieved only when at least 50 per cent of the plan funds are transferred to it without any conditions.
6. The Panchayat Samitis should enter into suitable service sectors like transportation, agro-processing center etc. It should set up its own enterprises like distribution of Fertilizers, Seeds, Cattle Feed, etc. Some industries should be organized through co-operative societies.
7. The Panchayat Samiti should be authorized to raise resources through taxation within its jurisdiction.
8. A separate fund should be created with every samiti to bear all the administrative expenses including the salary and allowance of employees.
9. The barren land belonging to the Samiti should be sold out or given on lease and this income can be used for the development of the area.
10. More plantation should be made which can lead to unfold the hidden financial property of the Samiti.
11. There should be good budgeting and accounting system of Panchayat Samiti.
12. The outlook of the top officers should be broadened in financial management and they should be made aware of the financial regulations through small duration courses.
13. The establishment and approval of the recommendations of the State Finance commissions should be continuous process without any interruption, so as to ensure timely allocation of funds to the Panchayat Samitis.

In the end, it can be said that the Panchayat Samitis will be able to carry out their allocated functional responsibilities efficiently only with the devolved adequate resources on them by the higher layers of the government. It is necessary to ensure that adequate financial resources are made available to the Panchayat Samitis to assist them in carrying out their responsibilities at a reasonable level of public satisfaction and acceptance.

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