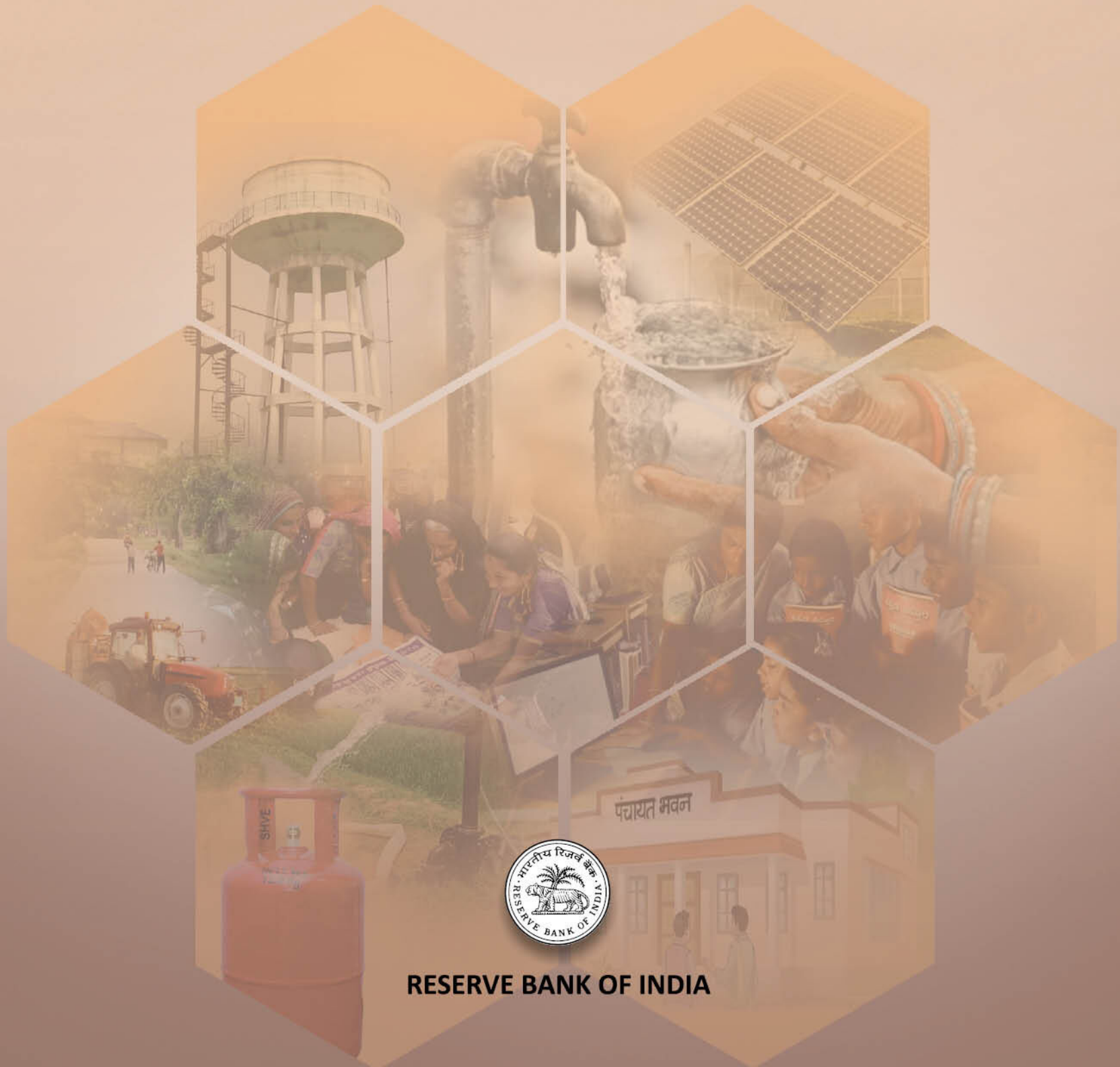


FINANCES OF PANCHAYATI RAJ INSTITUTIONS



RESERVE BANK OF INDIA

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RESERVE BANK OF INDIA

January 2024

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FOREWORD

Fiscal Performance at the Grassroots

Comprehensive general government finance statistics encompassing all the three tiers of government – centre; states; and local bodies – enrich the analysis of public finances and foster a better appreciation of the role of fiscal policy in social and economic development. Hence, it has been the endeavour of the Reserve Bank of India (RBI) to expand its analysis of public finances beyond the Central and State governments to lower tiers that have hitherto drawn scanty attention but are vital from the point of view of socio-economic development at the grassroots. The first effort to bridge this gap took the form of the publication on municipal finances in November 2022, which covered around 70 per cent of the value of receipts of the total Urban Local Bodies (ULBs). This Report presents an analysis of the fiscal position of the Panchayati Raj Institutions (PRIs), covering around 75 per cent of the total number of Rural Local Bodies (RLBs) in India.

Panchayati Raj Institutions (PRIs) are engaged in fulfilling the aspirations of India's rural societies. The vision driving policy initiatives, including through recommendations of various Finance Commissions and constitutional amendments, is to enhance transparency and accountability at the Panchayat level and contribute to their empowerment. Lack of adequate own revenues and heavy reliance on grants from higher levels of government notwithstanding, there is a discernible upward shift in investment by PRIs within their efforts towards the upliftment of rural India. Better and more efficient deployment of tax and non-tax instruments would help them to improve the quality of their services and the level and depth of their developmental efforts.

Despite daunting financial challenges, Panchayats remain critical to providing local governance, empowering local leaders and officials, increased decentralisation and infrastructure upgradation. Committed efforts from policymakers, local leaders and citizens will fortify the functioning of PRIs and expand inclusive and sustainable grassroots development. Key to this aspiration is financial self-reliance, which, in turn, will empower PRI spending decisions that take into account local needs and priorities. PRIs, on their part, can use their resources more efficiently and effectively, and along with transparent budgeting and fiscal discipline, active involvement of the local community to prioritise development needs, staff training, robust monitoring and evaluation processes, prudent asset management, raising public awareness and adopting digital tools.

The Report further points out that financially and functionally empowered PRIs can also contribute actively to climate change resilience. Due to their proximity to communities and possession of valuable local knowledge about the environment, PRIs are well-equipped to identify the adoption of climate-resilient farming methods and promote renewable energy sources like solar panels and biogas plants, thus reducing reliance on fossil fuels and mitigating climate change.

There is a need to raise awareness about the functions and significance of PRIs in local governance processes and in enhancing people-centric administration and communication. This Report is a step in that direction. It has been prepared in the Division of Local Finances (DLF) of the Department of Economic and Policy Research (DEPR) under the supervision of Shri Muneesh Kapur, Executive Director. Dr. Deba Prasad Rath, Principal Adviser, DEPR, provided overall guidance. The DLF team was led by Dr. Somnath Sharma, Director, and comprised Shri Nalin Priyaranjan, Assistant General Manager, and Ms. Shivani Agarwal, Manager.

Comments and suggestions from Dr Sitikantha Pattanaik, former Executive Director, are gratefully acknowledged. Dr. Raj Rajesh, Shri Gopal Prasad, Directors, Smt. Barkha Gupta, Shri Yogesh H C, Shri Shivam and Shri Ranajoy Guha Neogi, Managers, made valuable contributions to the Report. The contribution of the Ministry of Panchayati Raj (MoPR), particularly Shri Alok Prem Nagar, Joint Secretary, MoPR, and his team in making data available is greatly appreciated. The team also benefited from several rounds of discussions with officials of the MoPR.

This Report is available on the Reserve Bank's website (www.rbi.org.in). Feedback/comments to help improve the analytical and informational content of the Report may be sent to the Director, Division of Local Finances, Department of Economic and Policy Research, Reserve Bank of India, 1st Floor, Maratha Mandir Road, Mumbai-400 008 or through e-mail.

Michael Debabrata Patra

Deputy Governor

January 24, 2024

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List of Abbreviations

AGAMT	<i>Anaithu Grama Anna Marumalarchi Thittam</i>	NIPFP	National Institute of Public Finance and Policy
ATR	Action Taken Report	NIRDPR	National Institute of Rural Development and <i>Panchayati Raj</i>
CFC	Central Finance Commission	NRLM	National Rural Livelihood Mission
CLF	Cluster Level Federation	PEAIS	<i>Panchayat</i> Empowerment and Accountability Incentive Scheme
DAY-NRLM	<i>Deendayal Antyodaya Yojana-</i> National Rural Livelihood Mission	PESA	<i>Panchayat</i> (Extension to Scheduled Areas) Act
DDU-GKY	<i>Deen Dayal Upadhyaya Grameen Kaushalya Yojana</i>	PFMS	Public Financial Management System
DGI	Data Gaps Initiative	PMAY-G	<i>Pradhan Mantri Awaas Yojana-Gramin</i>
EWR	Elected Women Representative	PMEYSA	<i>Panchayat Mahila Evam Yuva Shakti Abhiyan</i>
FMCBG	Finance Ministers and Central Bank Governors	PMGSY	<i>Pradhan Mantri Gram Sadak Yojana</i>
FPO	Farmer Producer Organisation	PPC	People's Plan Campaign
GDP	Gross Domestic Product	PRI	<i>Panchayati Raj</i> Institution
Gol	Government of India	RBI	Reserve Bank of India
GP	<i>Gram Panchayat</i>	RGPSA	<i>Rajiv Gandhi Panchayat Sashaktikaran Abhiyan</i>
GPDP	<i>Gram Panchayat</i> Development Plan	RGSA	<i>Rashtriya Gram Swaraj Abhiyan</i>
GrAM	<i>Gramin</i> Agricultural Market	RGSY	<i>Rashtriya Gram Swaraj Yojana</i>
GSDP	Gross State Domestic Product	RLB	Rural Local Body
ICLEI	International Council for Local Environmental Initiatives	RSS	Resource Support to States
IMF	International Monetary Fund	SAGY	<i>Saansad Adarsh Gram Yojana</i>
LSDG	Localisation of SDG	SC	Scheduled Caste
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act	SDG	Sustainable Development Goal
MoPR	Ministry of <i>Panchayati Raj</i>	SFC	State Finance Commission
MP	Member of Parliament		

SHG	Self Help Group	U20	Urban 20
ST	Scheduled Tribe	UCLG	United Cities and Local Governments
SVEP	Start-up Village Entrepreneurship Programme	ULB	Urban Local Body
SWAMITVA	Survey of Villages and Mapping with Improved Technology	UT	Union Territory
ToR	Terms of Reference	VDP	Village Development Plan
		VO	Village Organisation

I

Panchayat Finances in India: An Overview

“Independence must begin at the bottom. Thus, every village will be a Republic or Panchayat having full powers”.

- Mahatma Gandhi

1. Introduction

1.1 Since Vedic times, villages in India have served as fundamental administrative units. References to *Panchayats* can be found in ancient texts like *Manusmriti*, *Arthashastra*, and *Mahabharata* (Ananth, 2014). The role of *Panchayats*, however, waned due to factors such as the failure of kingdoms to adhere to decentralisation principles. The *Panchayati Raj* system got dismantled during British rule, with the establishment of the district collectorate, primarily for revenue collection. In 1870, the Bengal *Chowkidar* Act granted district magistrates the authority to establish *Panchayats* in villages comprising of appointed members for tax collection. In 1882, the British government passed a resolution, envisioning the formation of local boards with elected non-official members in substantial majority. This resolution also proposed the creation of rural local boards, with two-thirds of their members elected by the populace. Despite these early intentions, the progress in the formation of rural local self-governments remained stagnant until 1947 (Jothiramalingam, 2020).

1.2 The modern concept of *Panchayati Raj* received a boost from Mahatma Gandhi, who saw it as a means of promoting democracy at the grassroots level. He advocated *Gram Swaraj* or village self-governance - a decentralised form of governance in which villages would be responsible

for their own affairs, serving as cornerstones of India’s political system. Following independence, *Gram Panchayats* were revitalised by entrusting them with essential functions of local government. Under the Directive Principles in Article 40 of the Constitution, it is stipulated that “the State shall take measures to organise *Gram Panchayats* and empower them with the necessary authority and powers to function as self-governing units.” In 1957, the Balwant Rai Mehta Committee, the first committee to address issues related to democratic decentralisation in the post-independence period, proposed a three-tier *Panchayati Raj* system consisting of *Gram Panchayats*, *Panchayat Samitis* and *Zila Parishads*, with *Gram Panchayats* consisting of directly elected representatives, and *Panchayat Samitis* and *Zila Parishads* comprising indirectly elected representatives. The Committee also recommended the allocation of resources to assist *Panchayats* in fulfilling their duties and responsibilities. In 1977, the Ashok Mehta Committee suggested a two-tier system consisting of *Zila Parishads* at the district level and *Mandal Panchayats* that would be responsible for a group of villages. It proposed granting these bodies the power to levy taxes to generate their own financial resources. In 1986, the L.M. Singhvi Committee recommended the constitutional recognition of the *Panchayati Raj* system, emphasising their significance and role in India’s governance structure.

1.3 In 1992, the 73rd Amendment¹ to the Indian Constitution institutionalised the *Panchayati Raj* Institutions (PRIs) at three levels in rural India: *Gram Panchayats* at the village level, *Mandal Panchayats* at the intermediate/block level and *Zila Parishad* at the district level. There are a total of 2.62 lakh PRIs in India, with 2.55 lakh *Gram Panchayats*, 6,707 *Mandal Panchayats* and 665 *Zila Parishads* as of end-October 2023 (Chart I.1, MoPR, 2023).

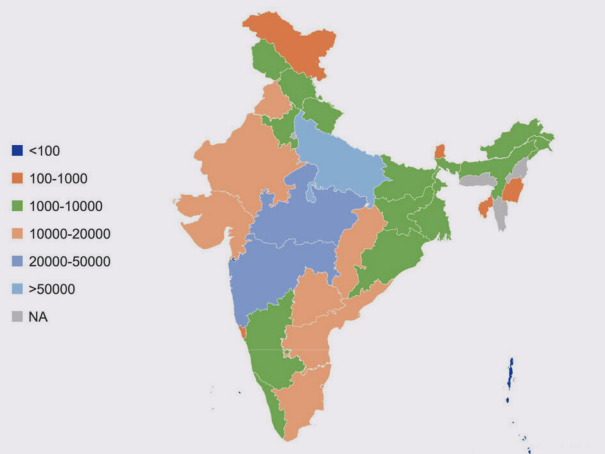
1.4 With 68.8 per cent of India’s population residing in rural areas as per the 2011 Census, local governments at the *Panchayat* level assume a significant role in translating the vision and developmental policies of both the Central and State governments into action. They bridge the gap between the masses and higher levels of government and can be catalysts for grassroots

development by encouraging community participation, fostering local stewardship, and advancing sustainability initiatives. PRIs are expected to play a vital role in achieving the Sustainable Development Goals (SDGs) set for the nation by 2030. They also serve as a crucial line of defence against climate change-induced risks in rural areas. The efficacy of the PRIs is, however, contingent upon factors such as the availability of adequate resources, nurturing of capabilities, political support, and active engagement of the local community.

1.5 In view of these factors, an analysis of the finances of the PRIs is critical for an overall assessment of public finances in the country. In this context, it is relevant to note that the G20 Data Gaps Initiative² has emphasised the necessity of addressing data gaps that are relevant to policymaking. As India gradually aligns itself with the G20 Data Gaps Initiative, particularly regarding the accessibility of general government fiscal data, the need to bridge data disparities concerning local government finances within the country will become crucial (RBI, 2022). At present, the primary source of *Panchayat* budget information on a national scale is *eGramSwaraj* maintained by the Ministry of *Panchayati Raj* (MoPR). However, the available budget documents vary in terms of content and format across States and districts. Information regarding capital accounts is limited, and the revenue accounts of the *Panchayats* lack sufficient detail.

1.6 Against this backdrop, this Report presents and analyses aggregate budgetary

Chart I.1: State-wise Number of PRIs



Note: The States of Meghalaya, Mizoram and Nagaland have been specifically excluded from the operation of the 73rd Amendment Act.

Source: Ministry of *Panchayati Raj*.

¹ Fifth and Sixth Schedule areas were excluded from the 73rd Amendment Act. However, the Act was later extended to the Fifth Schedule areas in 1996.

² The Data Gaps Initiative (DGI) was launched in 2009 by the G20 Finance Ministers and Central Bank Governors (FMCBG) to close the policy-relevant data gaps identified following the global financial crisis.

details related to village *Panchayats* in India. As an introduction to the subsequent chapters, this chapter presents an outline of *Panchayat* finances within the Indian context. Section 2 provides an overview of the cross-country experience on local government finances. Section 3 offers an insight into the functional and financial aspects of PRIs in India. Section 4 delves into the topics of transparency and e-governance initiatives at the *Panchayat* level and Section 5 concludes the Chapter.

2. Cross-Country Experience in Local Government Finances

1.7 The extent of devolution of powers and functions to local governments varies across countries, with decentralisation being more pronounced in the developed world than in developing countries (Gadenne, 2014). On average, 10 per cent of total tax revenues accrue to local governments worldwide, *albeit* with considerable variations across countries. For instance, in Finland, Iceland, Switzerland, Estonia, and Bolivia, local governments account for more than 20 per cent of total tax revenues. On the other hand, it is not even 2 per cent in Jamaica, Malta, Greece, Swaziland and Argentina (Brulhart, 2015).³

1.8 Indonesia decentralised land and building taxes in favour of local governments between 2010 and 2014. The local governments were also granted autonomy with respect to setting tax rates, provided they did not exceed 0.3 per cent of property valuation. Consequently, property tax collections increased; however, the potential remains underutilised across cities (Haldenwang,

2015). Local governments in China have relied heavily on off-budget borrowings for financing their expenditures and investments (Chen, 2020). Municipalities in Brazil enjoy autonomy with respect to setting their own tax policies. Nonetheless, they depend on government transfers for more than two-thirds of their revenues (Carvalho, 2017).

1.9 Revenue autonomy is severely limited in Africa, Asia, the Middle East, and West Asia (Paul *et al.*, 2011). For instance, in Tanzania, own revenue sources of the local governments cover just 10 per cent of their overall spending (Malangalila, 2019). While the situation is somewhat better in Eurasia and Latin America, the local governments in these regions often have no power to introduce new taxes or make decisions regarding some or all tax rates, fees, and user charges (Paul *et al.*, 2011).

1.10 The responsibilities of local governments vary across countries. In Nordic countries like Sweden and Denmark, they have more than 50 per cent share in public spending. Finnish local governments are responsible for providing a wide range of services, including education, vocational training, basic and specialised health care, social services, water supply, and waste management (Andre, 2014). In Australia, the functions of local governments include health, security, education, planning and environmental management. The responsibilities of local governments in China include the provision of public services like education, administration, and public safety. In India, local government expenditures are primarily centred on local services such as water supply, sewage, waste management, and municipal administration.

³ The analysis is based on IMF data for 40 countries.

1.11 Another constraint on the working of local bodies is that there are very few institutions or platforms at the global level where local governments can connect with each other and learn from best practices across countries. International Council for Local Environmental Initiatives (ICLEI), a global network of more than 2,500 local and regional governments across more than 125 countries committed to sustainable urban development, creates connections among the local, regional, and national governmental levels and drives local action for equitable, resilient and circular development. ICLEI has played a key role in fostering collaborative creation of strategies, facilitating the exchange of knowledge and communication among cities worldwide in the context of urban biodiversity development (Frantzeskaki, 2019).

1.12 Similarly, United Cities and Local Governments (UCLG) represents the voices of local and regional governments. UCLG and C40 Cities⁴ convened the Urban 20 (U20) initiative to reinforce the role of cities in promoting sustainable agenda. U20, one of the engagement groups of G20, was chaired by the city of Ahmedabad in 2023 under India's G20 presidency. C40 has fostered diversity in local climate actions, leading to development of innovative solutions in member cities (Nguyen, 2020).

1.13 Overall, the finances and functions of the local bodies vary significantly across countries, with local governments in many countries lacking adequate powers and resources.

3. Functions and Finances of the PRIs in India

1.14 Until 1992, the responsibilities of the PRIs were primarily focused on sanitation efforts,

conservancy services, building and maintaining fair-weather roads, access to domestic water supply, and street lighting. In 1992, the 73rd Amendment introduced a significant change, specifying 29 subjects for which *Panchayats* were entrusted with the responsibility of devising and executing plans aimed at fostering local economic development and social justice. These subjects are outlined in the Eleventh Schedule of the Constitution and encompass a wide range of areas, including agriculture, animal husbandry, water management, rural housing, road infrastructure, rural electrification, healthcare, sanitation, poverty alleviation programs, family welfare, women and child development, public distribution systems, social welfare, and more (Table I.1).

1.15 Wide inter-State variations, however, exist in the devolution of these subjects to the *Panchayats* (Table I.2).

1.16 The functions assigned to PRIs depend on their respective tiers (Chart I.2). At the *Gram Panchayat* level, the responsibilities encompass sanitation, provision of drinking water, management of village roads, rural electrification, formulation of annual budgets and development plans, upkeep of cattle sheds and ponds, agricultural initiatives, minor irrigation projects, support for small-scale industries, engagement in rural development programs, involvement in educational and cultural affairs, preservation of heritage, and participation in public health initiatives. State governments and *Zila Parishads* may also delegate further tasks to *Gram Panchayats* (Chak, 2017).

1.17 The primary role of the *Mandal Panchayat* is to oversee and coordinate the activities of multiple *Panchayats* operating within its

⁴ C40 cities is a global network of around 100 mayors working to address the climate crisis.

Table I.1: Functions Listed in the 11th Schedule of the Constitution

1	Agriculture, including agricultural extension	16	Poverty alleviation program
2	Land improvement, implementation of land reforms, land consolidation, and soil conservation	17	Education, including primary and secondary schools
3	Minor irrigation, water management, and watershed development	18	Technical training and vocational education
4	Animal husbandry, dairying, and poultry	19	Adult and non-formal education
5	Fisheries	20	Libraries
6	Social forestry and farm forestry	21	Cultural activities
7	Minor forest produces	22	Markets and fairs
8	Small-scale industries, including food processing industries	23	Health and sanitation, including hospitals, primary health centers, and dispensaries
9	<i>Khadi</i> , village, and cottage industries	24	Family welfare
10	Rural housing	25	Women and child development
11	Drinking water	26	Social welfare, including welfare of handicapped and mentally retarded
12	Fuel and fodder	27	Welfare of weaker sections, in particular, scheduled castes and scheduled tribes
13	Roads, culverts, bridges, ferries, waterways, and other means of communication	28	Public distribution system
14	Rural electrification, including distribution of electricity	29	Maintenance of community assets
15	Non-conventional energy sources		

Source: Constitution of India.

jurisdiction. It involves supervising the operations of these *Panchayats*, reviewing their budgets, and proposing enhancements to optimise their functioning. Additionally, *Mandal Panchayats* are responsible for formulating and executing development plans related to agriculture, animal husbandry, fisheries, small-scale and cottage industries, rural healthcare, and other such areas.

1.18 *Zila Parishads* mainly assume a supervisory role, overseeing and coordinating the activities of the *Mandal Panchayats* falling under their purview. In some States, the *Zila Parishads* have the authority to sanction the budgets of the *Mandal Panchayats*. Additionally, they are entrusted with maintaining and administrating primary and secondary schools, hospitals, dispensaries, minor irrigation projects and related functions (Chak, 2017).

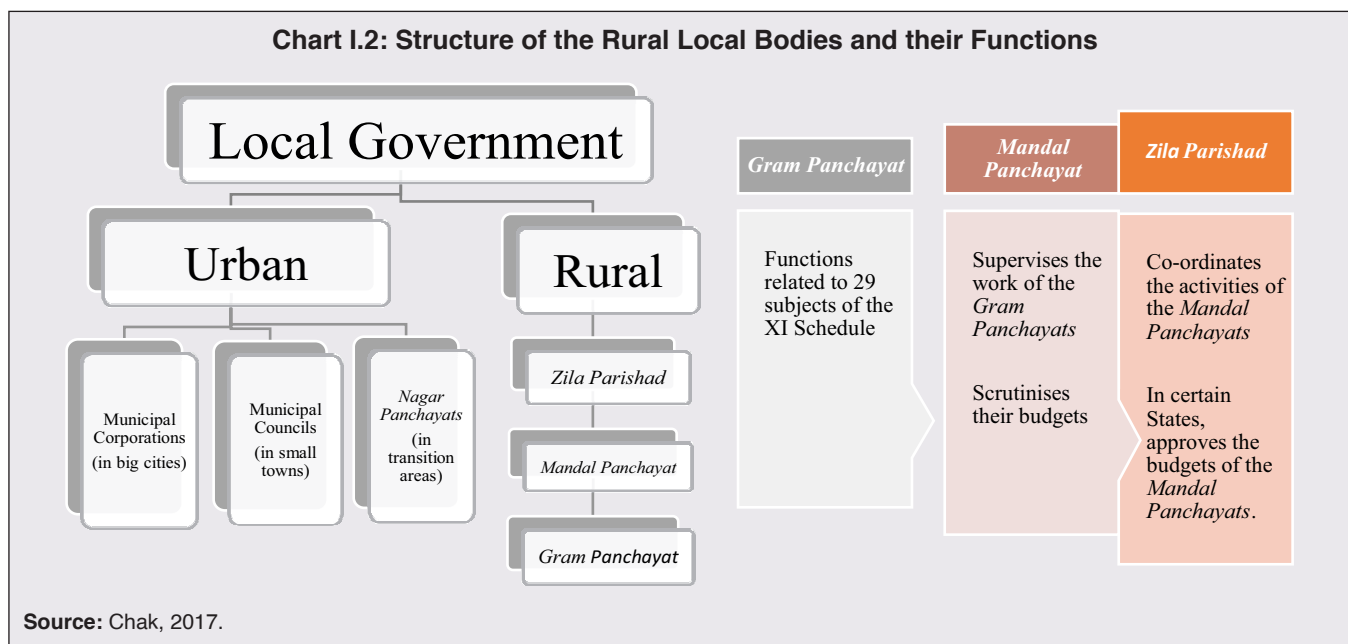
1.19 The ability of PRIs to effectively fulfil these functions hinges on access to sufficient financial resources. Prior to 1992, PRIs had

Table I.2: Status of State-wise Devolution of 29 Subjects to the Panchayats

S.No.	States	No. of subjects devolved
1	Andhra Pradesh	25
2	Assam	21
3	Bihar	26
4	Chhattisgarh	20
5	Goa	-
6	Gujarat	21
7	Haryana	29
8	Himachal Pradesh	29
9	Jharkhand	18
10	Karnataka	29
11	Kerala	29
12	Madhya Pradesh	14
13	Maharashtra	29
14	Manipur	5
15	Odisha	21
16	Punjab	9
17	Rajasthan	25
18	Sikkim	29
19	Tamil Nadu	28
20	Telangana	14
21	Tripura	12
22	Uttar Pradesh	26
23	Uttarakhand	11
24	West Bengal	28

Source: Ministry of Panchayati Raj.

Chart I.2: Structure of the Rural Local Bodies and their Functions



limited sources of revenue. Their primary income streams consisted of a small number of mandatory taxes, including property taxes, land revenue or rent cess, taxes on animals and vehicles, and professional taxes. They also relied on various optional taxes and fees such as octroi, taxes on shops and markets, pilgrim taxes, fees on goods displayed for sale, drainage fees, lighting charges and water fees. These revenue streams were insufficient to sustain the *Panchayats* without financial aid from the State Governments, as highlighted in the Balwant Rai Committee Report of 1957. The 73rd Constitutional Amendment in 1992 provides for the devolution of funds from the upper tiers of government to the PRIs, apart from their own sources of revenue like taxes, duties, fees and user charges (Chart I.3).

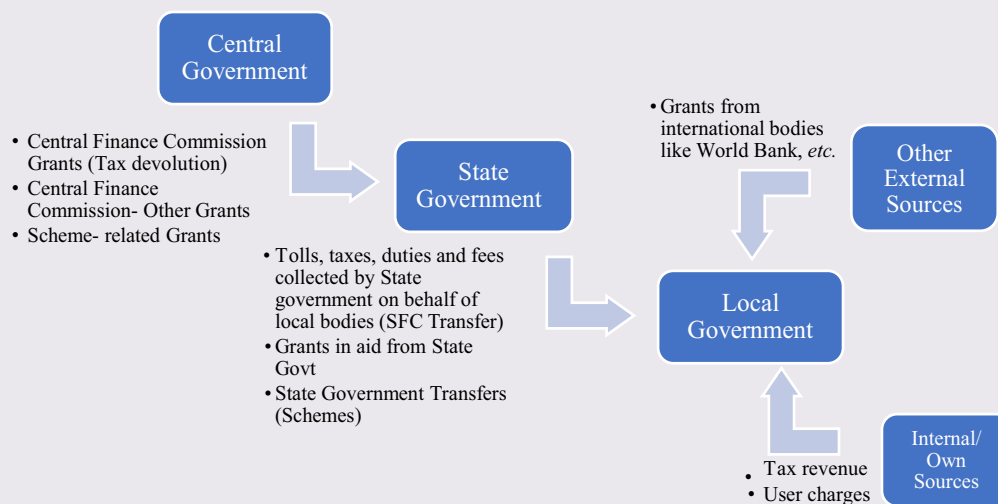
1.20 Successive Central Finance Commissions (CFCs) have recommended a consistent increase in grants to PRIs - from ₹4,381 crore by the Tenth CFC to ₹2.37 lakh crore by the Fifteenth CFC (Chart I.4). Furthermore, the Central Finance

Commissions have recommended making audited accounts and budgets of PRIs publicly accessible.

1.21 Article 243-I of the Constitution stipulates the establishment of a State Finance Commission (SFC) every five years to assess the financial status of *Panchayats* and propose a framework for sharing taxes between the State and *Panchayats*. The formation of these SFCs has, however, not been consistent across different States.

1.22 Article 243-H of the Constitution empowers *Panchayats* to impose, collect, and allocate taxes, duties, tolls, and fees. The decisions regarding taxes to be decentralised to local governments are, however, mainly at the discretion of State legislatures. Additionally, compared to the other two tiers (*Zila Parishads* and *Mandal Panchayats*), *Gram Panchayats* have been granted more authority to levy taxes in rural areas. In addition to these revenue sources, *Panchayats* also receive funds for executing Centrally Sponsored Schemes (CSSs) like the *Rashtriya Gram Swaraj Abhiyan*, the

Chart I.3: Local Government Sources of Revenue



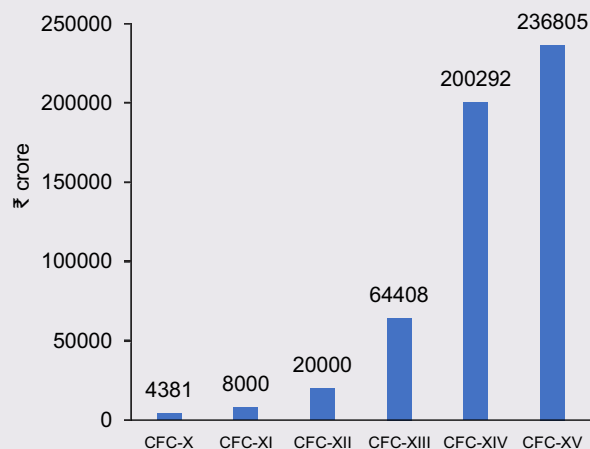
Source: Budget Documents of Centre and States.

SVAMITVA (Survey of Villages *Abadi* and Mapping with Improvised Technology in Village Areas) Scheme, the National Rural Employment Guarantee Programme, the Mid-day meal scheme, the National Horticulture Mission, and

the like. Furthermore, PRIs obtain grants from external agencies, including the World Bank.

1.23 With internal revenue sources constituting only a minimal portion of the financial resources, the *Panchayats* primarily rely on fiscal transfers provided by State governments through shared taxes and grants. There are, however, a few successful cases of *Gram Panchayats*, such as the *Velpur Gram Panchayat* (GP) in the Nizamabad district in Telangana that have demonstrated effective revenue generation from internal sources (NIRDPR, 2018). In the Indian context, two concerns exist regarding the delegation of taxing powers to the *Panchayats*. First, none of the available tax sources is particularly substantial in revenue generation, except for the property tax (Rao *et al.*, 2011). Second, the challenges faced by PRIs in raising local tax revenue include a limited tax base, shortage of administrative infrastructure and adequately trained staff for tax collection and lack of clear guidelines for introducing new taxes. Consequently, some local bodies refrain from

Chart I.4: Grants to Rural Local Bodies by Successive CFCs



Note: CFC-XIV grants were recommended to *Gram Panchayats* alone, without any share for the other two tiers of PRIs. Grants by the rest of the CFCs were for all the three tiers of RLBs.

Source: Central Finance Commission Reports.

imposing and collecting taxes that they can levy (Jha, 2002).

4. Transparency and e-Governance

1.24 At the core of decentralisation lie two fundamental principles: participation and transparency, coupled with accountability. Various initiatives have been taken to increase digitisation and people's participation in local governance, as discussed below:

- Successive CFCs have emphasised the importance of making audited accounts and budgets of local bodies publicly accessible, including as prerequisites for obtaining grants.
- In line with Article 243-G⁵ of the Constitution, *Panchayats* have been mandated to prepare a *Gram Panchayat* Development Plan (GPDP) for economic development and social justice; GPDP aims to facilitate local-level planning and development by bringing together all the stakeholders, including citizens and *Gram Panchayats*, in the decentralised planning framework through the People's Plan Campaign (PPC) to enable *Panchayats* to recognise the necessities and aspirations of the village community, including that of marginalised segments, and to structure their projects accordingly⁶.
- To enhance e-governance in PRIs, the *eGramSwaraj* platform was introduced in 2020 as a simplified, work-based accounting application to address various aspects of

Panchayat operations, such as planning, accounting, budgeting, and facilitating online payments through the *eGramSwaraj*-PFMS (Public Financial Management System) interface. It serves as a platform for more effective monitoring by higher authorities.

- As of September 2023, more than 2.5 lakh PRIs have adopted *eGramSwaraj* for accounting purposes⁷, while more than 2.4 lakh PRIs have integrated the *eGramSwaraj*-PFMS Interface for online transactions, with about 2.3 lakh *Panchayats* making online payments of ₹25,694 crore during H1:2023-24, via the *eGramSwaraj*-PFMS Interface.
- The Audit Online application by the MoPR facilitates online audits of *Panchayat* accounts by maintaining comprehensive records of both internal and external audits, thereby strengthening financial management and transparency, and simplifying various audit procedures such as audit inquiries, draft local audit reports and draft audit paras. As of July 2023, 2.56 lakh *Panchayats* have been registered, and 2.11 lakh reports were generated for the audit period of 2021-22.
- In accordance with the operational guidelines of the XV CFC, starting 2023-24, States are obligated to ensure that all tiers of *Panchayats*, encompassing 100 per cent of RLBs, possess audited accounts for 2021-22. The MoPR has enhanced the online audit process by

⁵ Article 243-G requires State governments to transfer powers, duties, and authority to *Panchayats* for plans and programmes pertaining to economic growth and social justice.

⁶ The *Gram Panchayat* Development Plan (GPDP) is an annual activity conducted by the MoPR in every *Gram Panchayat* and local self-governance institutions throughout all States and Union Territories and States are required to update the progress of this initiative on the GPDP portal.

⁷ Source: <https://egramswaraj.gov.in/pfmsDashboardNew.do>

introducing the Action Taken Report (ATR) Module.

- The PRIASoft-PFMS interface enables *Gram Panchayats* to make online payments to vendors and service providers, a feature integrated into the *eGramSwaraj* application.
- A mobile app called mActionSoft allows PRIs to upload geo-tagged photos of the works and assets created using CFC grants.

5. Conclusion

1.25 *Panchayati Raj* Institutions bridge the gap between the rural population and the higher levels

of government. They are the most appropriate institutions for grassroots development. The recommendations of the Central Finance Commissions and the recent digital initiatives have collectively enhanced transparency and accountability at the *Panchayat* level, thereby contributing significantly to the empowerment of *Panchayats*. These institutions continue to rely heavily on grants from the higher levels of government. They need to devise innovative approaches for generating adequate own revenues.

II

Fiscal Position of Panchayati Raj Institutions

1. Introduction

2.1 The *Panchayati Raj* Institutions (PRIs) are entrusted with planning and implementing various essential services and developmental activities in rural areas. An analysis of their fiscal situation is, however, constrained by the non-availability of consolidated data. This chapter attempts to address this concern by analysing *Panchayat* finances across 26 States/UTs for 2020-21, 2021-22 and 2022-23. The rest of this chapter is structured into three sections. Section 2 examines fiscal outcomes for the period of reference. Section 3 discusses the financing of *Panchayats* through grants. Section 4 summarises the key findings.

2. The State of *Panchayat* Finances

2.2 The *Panchayats* are constituted in a three-tier structure, *i.e.*, village, intermediate and district level. At the village level, there is a *Gram Sabha*, consisting of persons registered in the electoral rolls in a village within the *Panchayat*. The village directly elects the Chairperson of the *Panchayat*. Currently, there are more than 2.55 lakh village *Panchayats* in the country (Table II.1).

2.3 In consultation with stakeholders, the Ministry of *Panchayati Raj* (MoPR) has formulated a simplified format of accounts for PRIs to

exercise better accountability and transparency. In this system, the functions of the *Panchayats*, as enumerated in the 11th Schedule of the Constitution, are represented through a four-digit major code classification (Annex) and a second three-digit minor head classification.

2.4 *Panchayats'* information on receipts and payments is provided to the MoPR in this format, and it is accessible to the public through the *eGramSwaraj* portal. The coverage of the number of village *Panchayats* reporting the data has improved over time - the number of *Panchayats* reporting data on the portal during the last three years has averaged 2.43 lakh and 2.36 lakh for revenue receipts and expenditure, respectively, covering more than 90 per cent of total village *Panchayats* in the country. The number for revenue expenditure is lower due to non-reporting of data by some *Panchayats*, and the gap has narrowed in recent years. The number of *Panchayats* reporting data for capital receipts and capital expenditure is less. Hence, the analysis in this Report is mainly restricted to revenue receipts and revenue expenditure. Furthermore, the reporting of data is not consistent across the years, with instances of *Panchayats* reporting data for only two of the three years or not reporting data for some account heads for all three years. The data were cleaned for such reporting issues, and a balanced panel has been used for the analysis with the same number of village *Panchayats* across the three years. The data in the balanced panel cover 80.8 per cent and 69.1 per cent of total *Panchayats* for revenue receipts and expenditure, respectively (Table II.2).

Table II.1: Number of *Panchayats*

Sr. No	Units	Number (As of Dec. 31, 2022)
1.	Number of Village <i>Panchayats</i>	2,55,623
2.	Number of Intermediate <i>Panchayats</i>	6,697
3.	Number of District <i>Panchayats</i>	665

Source: Annual Report 2022-23, Ministry of *Panchayati Raj* (MoPR).

Table II.2: State-wise Number of Village Panchayats in the Balanced Panel

State/UT	Total No. of Village Panchayats	Revenue Receipts		Revenue Expenditure	
		No. of Panchayats	Coverage (%)	No. of Panchayats	Coverage (%)
Andhra Pradesh	13325	3575	26.8	3384	25.4
Assam	2662	1515	56.9	892	33.5
Bihar	8181	2613	31.9	39	0.5
Chhattisgarh	11654	10886	93.4	10518	90.3
Goa	191	102	53.4	65	34.0
Gujarat	14620	13474	92.2	1246	8.5
Haryana	6223	4252	68.3	2029	32.6
Himachal Pradesh	3615	3060	84.6	2921	80.8
Jammu And Kashmir	4291	253	5.9	4142	96.5
Jharkhand	4345	4243	97.7	4097	94.3
Karnataka	5953	4173	70.1	4165	70.0
Kerala	941	373	39.6	705	74.9
Ladakh	193	-	-	24	12.4
Madhya Pradesh	23012	21922	95.3	17868	77.6
Maharashtra	27901	24679	88.5	24815	88.9
Manipur	3812	152	4.0	135	3.5
Mizoram	842	361	42.9	-	-
Odisha	6794	5728	84.3	5918	87.1
Punjab	13241	11513	86.9	5701	43.1
Rajasthan	11253	8989	79.9	5508	48.9
Sikkim	199	165	82.9	154	77.4
Tamil Nadu	12525	9159	73.1	10371	82.8
Telangana	12769	12280	96.2	11848	92.8
Tripura	1176	1172	99.7	1160	98.6
Uttar Pradesh	57709	55274	95.8	52953	91.8
Uttarakhand	7795	7003	89.8	6751	86.6
West Bengal	3339	1932	57.9	1163	34.8
Total	258561	208848	80.8	178572	69.1

Note: -: Data are not available.

Source: MoPR.

2.5 Depending upon the size and population of the State, the number of *Panchayats* varies considerably across the States in the dataset. For revenue receipts, the number of *Panchayats* varies from 102 in Goa to 55,274 in Uttar Pradesh. Furthermore, for a given State, there can be wide variations in the reporting between revenue receipts and revenue expenditure. To address such issues, the analysis and State-wise data presented in this Report pertain to averages per *Panchayat* level.

2.1 Receipts

2.6 The revenue receipts are dominated by grants-in-aid, with a share of more than 95 per cent of the total receipts (Table II.3). The *Panchayats* receive grants from both Central and State governments. These grants may be distributed under specific schemes or based on the Central Finance Commission's (CFC) and State Finance Commissions' (SFC) recommendations.

Finances of Panchayati Raj Institutions

Table II.3: Revenue Receipts

	(₹ crore)		
	2020-21	2021-22	2022-23
Revenue Receipts	41,744	37,971	35,354
A. Own Tax Revenue	703	786	737
B. Own Non-Tax Revenue	1,365	1,415	1,494
C. Grants-in-aid	39,675	35,770	33,123
(i) Grants from Central Government	30,264	27,060	24,699
(ii) Grants from State Government	9,138	8,412	8,148
Average Revenue per Panchayat			
(₹ thousand per Panchayat)			
Revenue Receipts	2,117	2,320	2,123
A. Own Tax Revenue	24	26	21
B. Own Non-Tax Revenue	68	72	73
C. Grants-in-aid	2,026	2,221	2,029
(i) Grants from Central Government	1,640	1,846	1,694
(ii) Grants from State Government	377	366	327

Note: Grants-in-aid include grants from Centre, States, and other institutions.
Source: MoPR.

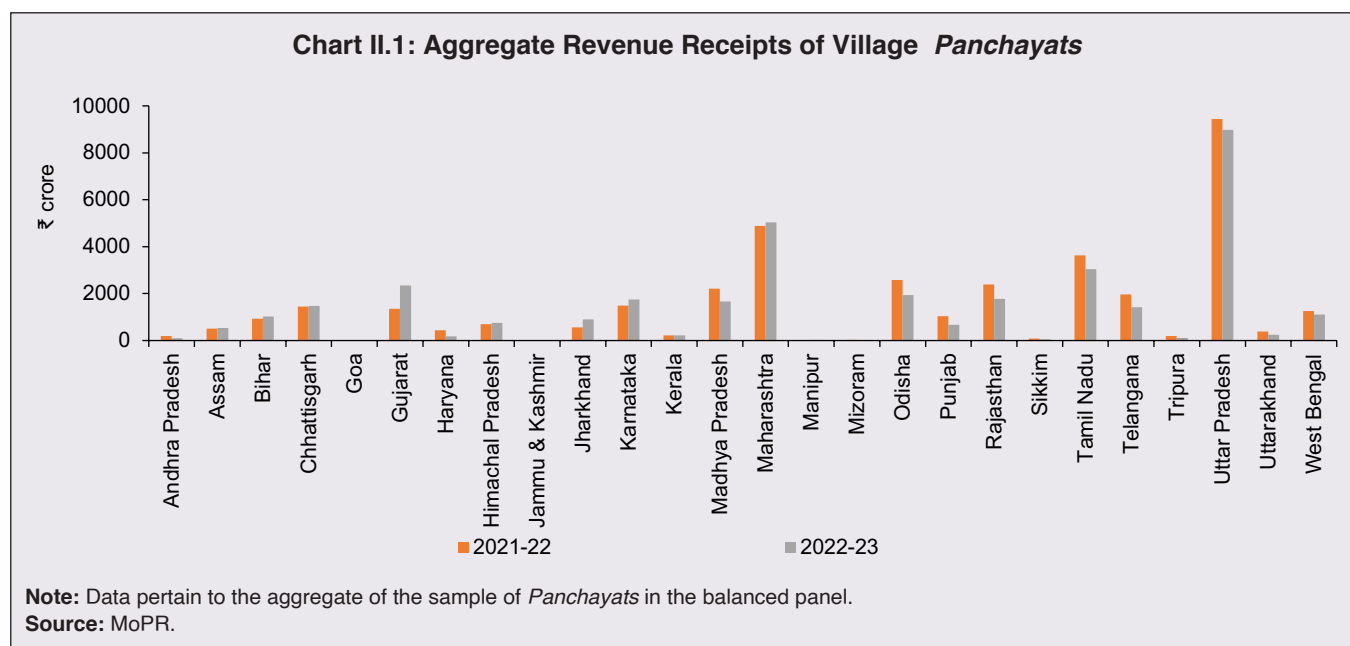
2.7 The average revenue per *Panchayat* from all sources - taxes, non-taxes and grants - was ₹21.2 lakh in 2020-21, ₹23.2 lakh in 2021-

22 and ₹21.23 lakh in 2022-23. The decline in 2022-23 was owing to lesser devolution of grants. Aggregate revenue receipts appear to vary broadly in line with the States' populations (Chart II.1).

2.8 The ratio of revenue receipts of the *Panchayats* to States' own revenues ranges from 0.1 per cent in Andhra Pradesh to 2.5 per cent in Uttar Pradesh, indicating that their revenues are moderate relative to those of the States (Chart II.2). The average revenue per *Panchayat* varied from ₹2.7 lakh in Andhra Pradesh to ₹64 lakh in West Bengal (Chart II.3).

2.9 The own revenues of the *Panchayats* - generated by imposing local taxes, fees, and charges on various activities, including land revenue, professional and trade taxes, and miscellaneous fees - were only 1.1 per cent of their total revenue during the study period (Table II.4). Non-tax revenue - primarily from *Panchayati Raj* programmes and interest earnings - is also

Chart II.1: Aggregate Revenue Receipts of Village Panchayats



Fiscal Position of Panchayati Raj Institutions

Chart II.2: Ratio of Revenue Receipts of *Panchayats* to States' Own Revenue



Sources: MoPR, State Finances: A Study of Budgets of 2023-24.

modest, with a share of only 3.3 per cent of their total revenue receipts. *Panchayats* in Tamil Nadu, Himachal Pradesh, Maharashtra, and Telangana reported higher non-tax revenue than

other States (Chart II.4). Maharashtra's high own non-tax revenue in 2022-23 is attributed to significant receipts under the *Panchayati Raj* programmes.

Chart II.3: Average Revenue of Village *Panchayat*



Source: MoPR.

Finances of Panchayati Raj Institutions

Table II.4: Panchayat Finances - Key Ratios for 2020-23

	(Per cent)		
	2020-21	2021-22	2022-23
Own-Tax Revenue to Total Revenue Receipts	1.1	1.1	1.0
States' Grants to Total Revenue Receipts	17.8	15.8	15.4
Central Government's Grants to Total Revenue Receipts	77.5	79.6	79.8
Combined (Centre plus States) Grants to Total Revenue Receipts	95.7	95.7	95.5
Panchayat's Revenue Receipts to GDP at Current Prices	0.21	0.16	0.13
Ratio of Panchayat's Expenditure to GDP at Current Prices	0.13	0.10	0.08

Note:

- Ratios are calculated using per Panchayat average estimates.
- Combined grants include grants from Central, State Governments and other institutions.

Source: MoPR.

Table II.5: Revenue Expenditure

	(₹ crore)		
	2020-21	2021-22	2022-23
Revenue Expenditure	24,600	21,248	20,712
Panchayati Raj Programmes	18,377	13,737	13,137
	(75)	(65)	(63)
Water Supply and Sanitation	3,277	4,717	5,616
	(13)	(22)	(27)
Average Revenue Expenditure			
(₹ thousand per Panchayat)			
Revenue Expenditure	1,732	1,388	1,250
Panchayati Raj Programmes	1,400	908	736
	(81)	(65)	(59)
Water Supply and Sanitation	168	324	396
	(10)	(23)	(32)

Note: Figures in parentheses indicate share in total revenue expenditure.

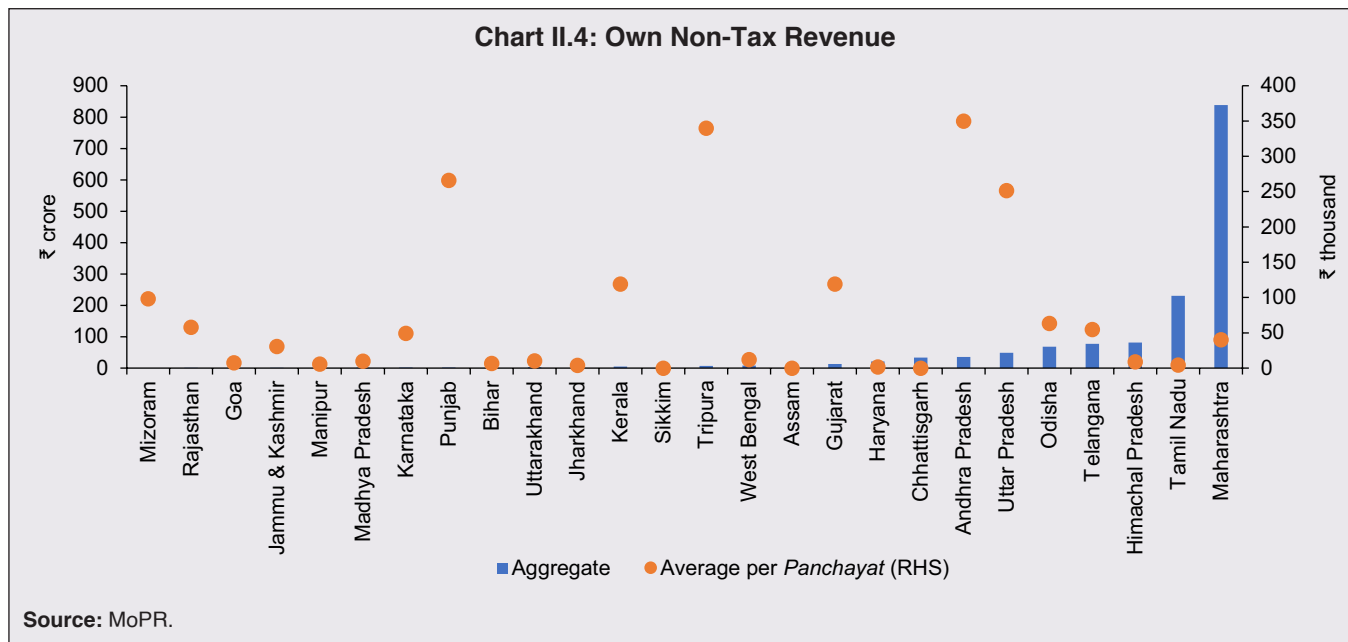
Source: MoPR.

2.2 Expenditure

2.10 The average expenditure per Panchayat decreased from ₹17.3 lakh in 2020-21 to ₹12.5

lakh in 2022-23 (Table II.5) due to higher-than-normal spending in the pandemic year 2020-21. Goa, Karnataka, Odisha, Sikkim, Kerala, and Tamil Nadu recorded the highest

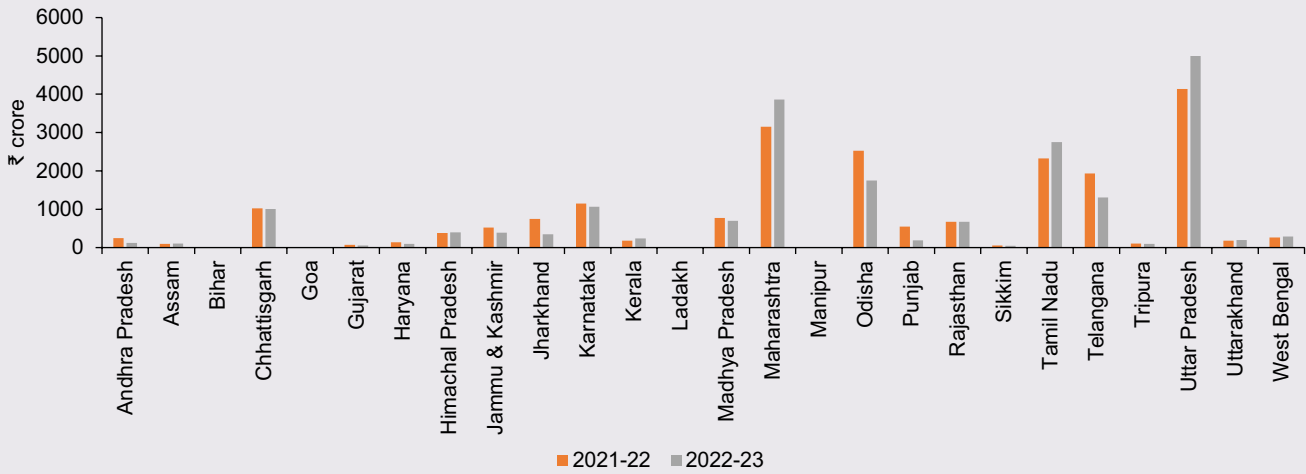
Chart II.4: Own Non-Tax Revenue



Source: MoPR.

Fiscal Position of Panchayati Raj Institutions

Chart II.5: Revenue Expenditure of Panchayats



Note: Data pertain to the aggregate of the sample of Panchayats in the balanced panel.
Source: MoPR.

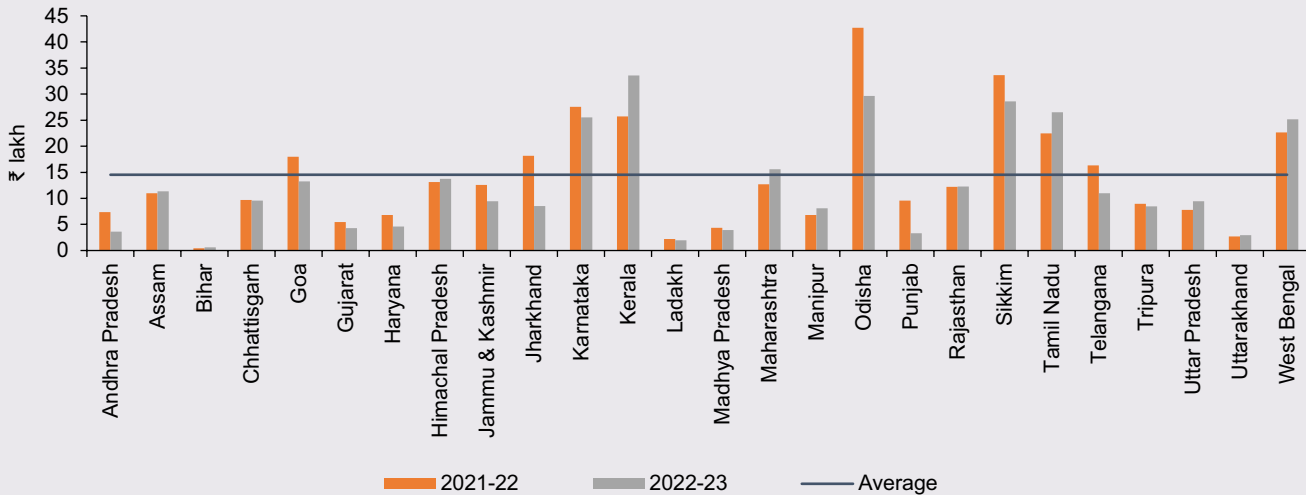
average expenditure at the Panchayat level (Chart II.5 and Chart II.6).

cent for all the States, ranging from 0.001 per cent in Bihar to 0.56 per cent in Odisha (Chart II.7).

2.11 The ratio of revenue expenditure of Panchayats to nominal GSDP is less than 0.6 per

2.12 Regarding the composition of expenditure, there has been a consistent rise in spending on

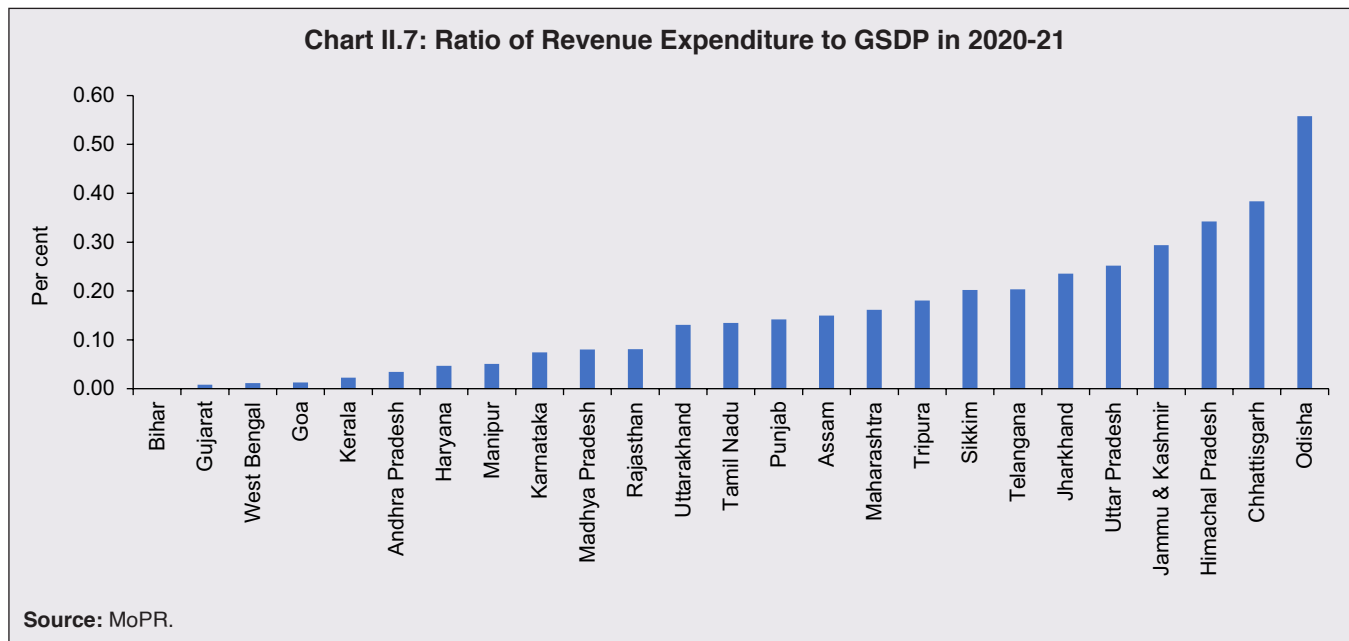
Chart II.6: Average Revenue Expenditure per Panchayat



Source: MoPR.

Finances of Panchayati Raj Institutions

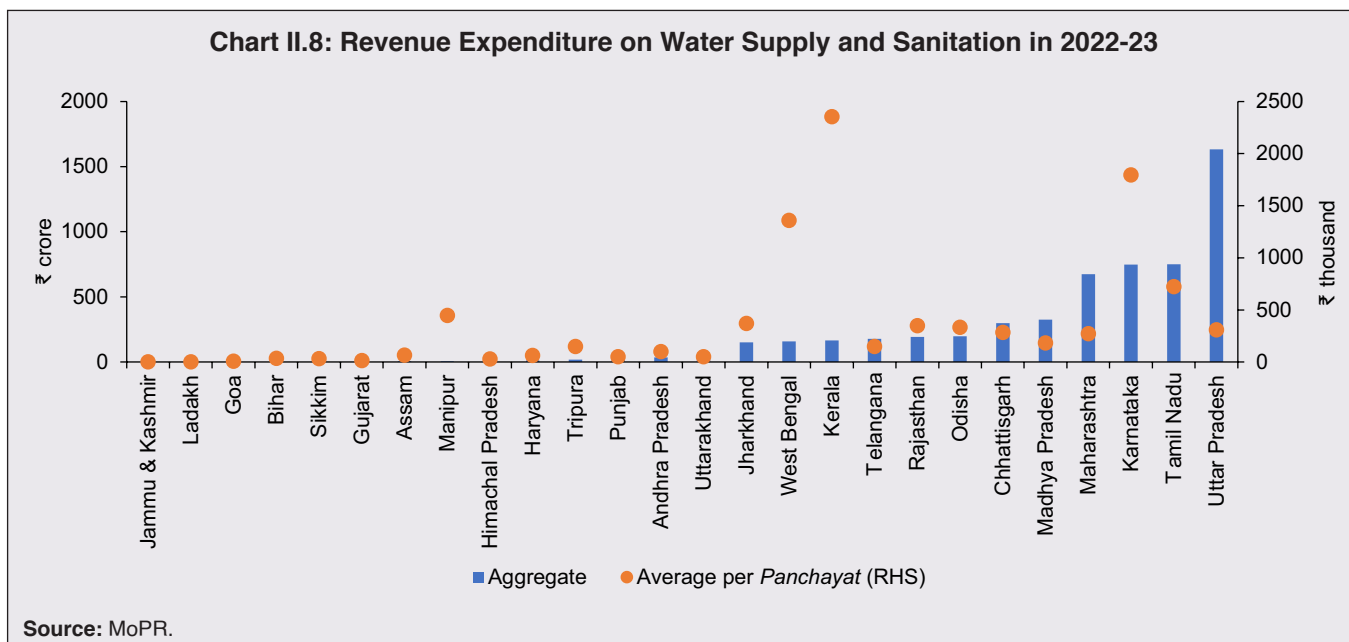
Chart II.7: Ratio of Revenue Expenditure to GSDP in 2020-21



water and sanitation during the sample period, mirroring an increased emphasis on cleanliness

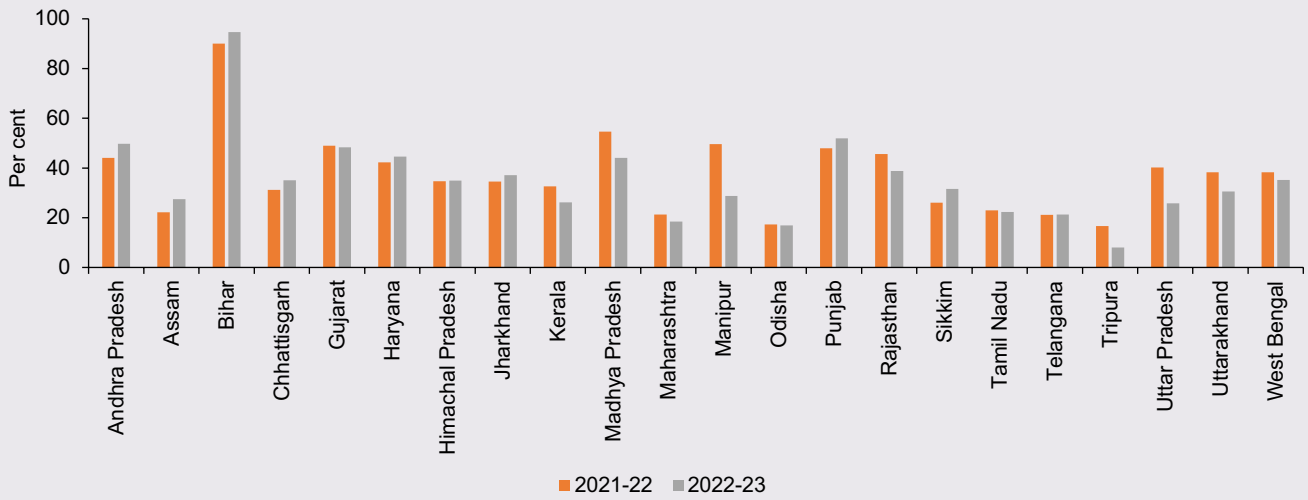
and access to clean water supply; however, there exist inter-State differences (Chart II.8).

Chart II.8: Revenue Expenditure on Water Supply and Sanitation in 2022-23



Fiscal Position of Panchayati Raj Institutions

Chart II.9: Share of Capital Expenditure in Total Expenditure

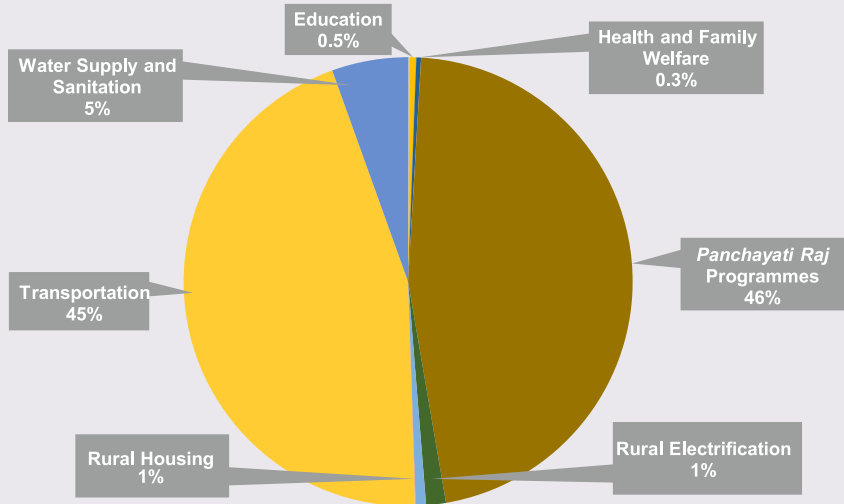


Source: MoPR.

2.13 Investment in capital projects constituted 29.6 per cent of the total expenditure of Panchayats in 2022-23, on average, across States (Chart II.9).

2.14 A significant share of the capital expenditure by PRIs is allocated to Panchayati Raj Programmes, transportation, water supply and sanitation, rural electrification, and rural housing (Chart II.10).

Chart II.10: Composition of Capital Expenditure in 2022-23



Source: MoPR.

Chart II.11: Ratio of Revenue Expenditure to Capital Expenditure



2.15 The revenue to capital expenditure ratio averaged 3.2 in 2022-23, and the ratio varied between 0.1 in Bihar and 11.5 in Tripura (Chart II.11).

3. Grants

2.16 Grants from higher tiers of the government are an overwhelming funding source for the PRIs, empowering them to fulfil their mandated

responsibilities and promote development at the grassroots level. Grants are disbursed by the Central Government, based on the recommendations of the Central Finance Commissions (Box II.1) and by the State Governments, based on the recommendations of the State Finance Commissions (Box II.2). They are also allocated through centrally sponsored schemes. The grants come in various forms:

Box II.1: Central Finance Commission Grants to RLBs

After the 73rd and 74th Constitutional Amendment Acts of 1992, six Central Finance Commissions (CFC-X to CFC-XV) have given their recommendations for devolution of grants to rural local bodies (RLBs) so far and these have continuously increased over time (Table II.1.1). Although the Terms of Reference (ToR) of the Tenth CFC (1995-2000) did not specifically require it to make recommendations for the local bodies, it recommended *ad hoc* grants of ₹100 per capita for the rural population, totalling ₹4,381 crore for the five-year period under its purview. Areas exempted from the purview of Part IX and

IX A of the Indian Constitution¹ were also provided these grants. The ToR of all the subsequent CFCs required recommendations for grants to the local bodies.

The Eleventh CFC (2000-05) recommended total grants of ₹8,000 crore to the RLBs for the five-year period under its purview, to be distributed among the States based on population, area, distance from the highest per capita income, revenue effort and index of decentralisation. These grants also encompassed a portion designated for regions

(contd.)

¹ Part IX and IXA of the Constitution were inserted by the Constitution (73rd and 74th Amendment) Act, 1992. Fifth and Sixth Schedule areas were excluded from the 73rd Amendment Act. However, the Act was later extended to the Fifth Schedule areas in 1996.

not covered by the 73rd Amendment Act. This portion was to be allocated to the respective States once they had successfully enacted the necessary legislation for extending the provisions of the Act to the excluded areas. The initial allocation of funds from the grants was to be dedicated to activities such as maintaining accounts and databases. Thereafter, the grants were to be utilised for the provision of core civic services.

The Twelfth CFC (2005-10) recommended total grants of ₹20,000 crore to the RLBs for its award period. While continuing with the horizontal devolution criteria of the Eleventh CFC, it stressed on priority to expenditures on operation and maintenance costs of water supply and sanitation in its recommendations. It did not indicate separate grants for normal and excluded areas, leaving the allocation to the States.

The grants recommended by the Thirteenth CFC (2010-15) were expressed as a proportion of the divisible pool. The grants had two components: (i) general basic grant of ₹41,226 crore available to all the RLBs for the five-year period; and (ii) general performance-based grants totalling ₹21,827 crore accessible only upon fulfilling the conditions related to establishing local body audit systems, budget databases and independent ombudsman systems at the local level. The Commission also recommended ₹1,357 crore as grants for areas excluded from the operation of 73rd Amendment Act.

The Fourteenth CFC (2015-20) recommended total rural local grants of ₹2.0 lakh crore for the five-year period under its purview. 10 per cent of these grants were performance grants linked to (i) providing audited accounts and (ii) demonstration of an enhancement in self-generated revenues. No grants were recommended for the excluded areas. Further, the Commission gave recommendations for strengthening SFCs and augmenting resources at the State and local levels.

The Fifteenth CFC (2021-26) recommended a fixed amount of ₹2.4 lakh crore for the RLBs for the five-year period under its purview. These grants were also meant for the areas outside the purview of the 73rd Amendment Act. 60 per cent of these grants were tied exclusively for water and sanitation-related areas. The Commission specified the online availability of audited accounts as a prerequisite to avail any grant. To ensure the timely transfer of funds to the local bodies, the Commission mandated the release of local body grants by the State governments within ten working days of the receipt of such grants from the Central Government, with a specific interest rate to be paid for any delay beyond the said period.

The actual funds disbursed to the PRIs have been about 5-18 per cent lower than the amounts recommended by the CFCs (Table II.1.1). This was primarily due to the local bodies' failure to meet the conditions attached to the performance grants.

Table II.1.1: Central Finance Commission Grants to RLBs

Central Finance Commission	Quantum of Grants (₹ crore)	Type of Disbursement	Conditions linked with Grants (if any)	Gap in Disbursement (Per cent)
X (1995-2000)	4,381	Absolute	Grants should not be used for giving salaries and wages	18.4
XI (2000-05)	8,000	Absolute	1. Maintenance of accounts to be the first charge. 2. Provision of civic services	17.5
XII (2005-10)	20,000	Absolute	Priority to water supply and sanitation	5.4
XIII (2010-15)	64,408	Proportional of the divisible pool	Performance grants linked to maintaining accounts and audit systems	9.3
XIV (2015-20)	2,00,292	Absolute	Performance grants linked to budget database and improvement in own revenues	10.4
XV (2021-26)	2,36,805	Absolute	1. Online availability of audited accounts as a precondition to avail grants 2. 60 per cent grants tied to be spent on water and sanitation	-

Notes: 1. Proportional grants are expressed as per cent of the divisible pool of taxes (over and above the share of the States); while absolute grants are expressed as fixed sum. For CFC-XIII: allocation recommended was based on actual divisible pool realised.

2. Gap in disbursement is calculated using figures on grants released as a percentage of recommended grants, from the XV CFC Report.

Source: Central Finance Commission Reports.

References:

“Central Finance Commission Reports”, Central Finance Commissions.

Ministry of *Panchayati Raj* (2020), “Utilisation and Impact Evaluation of 14th Finance Commission Grants to *Gram Panchayats* in Selected Indian States”.

Box II.2: State Finance Commission Grants to Local Bodies

Article 243-I of the Indian Constitution stipulates the establishment of State Finance Commissions (SFCs) for recommending tax sharing between the State and the *Panchayats*. The initial SFC was to be constituted within one year of the enactment of the Constitution (73rd Amendment) Act in 1992. Subsequently, new SFCs were to be formed every five years. While the setting up of the sixth SFC was scheduled for all the States in 2019-20, its constitution has not been uniform and timely across States (Chart II.2.1). As per the Fifteenth CFC Report, only 4 States, namely Assam, Bihar, Punjab and Rajasthan, had established their 6th SFCs, and another 11 States had constituted their 5th SFC till then. According to MoPR, only 9 States have constituted their 6th SFC by 2022. Keeping in view the importance of SFC grants for the local bodies, the Fifteenth CFC recommended that the compliance to constitutional provisions in respect of SFC will be a necessary condition for disbursement of grants to local bodies for 2024-25 and 2025-26.

The composition of the divisible pool of resources for determining the vertical devolution of funds between the State and the local governments has varied across States and Commissions. Some SFCs have recommended grants as a portion of own tax revenues of the State, while others have devolved a share of own revenues (*i.e.*, own tax and own non-tax revenues) to the local bodies. Additionally,

some SFCs have recommended devolution based on the State's total revenue, including the State's share in Central transfers. The average annual per capita SFC grants for all the States taken together increased from ₹599 during 2010-14 to ₹1,180 during 2015-19. Bihar, Sikkim, Haryana, Assam, Kerala, Uttarakhand, and Himachal Pradesh accounted for the highest increase in SFC grants (Table II.2.1).

For the 2015-19 period, Odisha, West Bengal and Mizoram had the lowest average annual per capita SFC devolutions while they were above the national average for Kerala and Karnataka (Chart II.2.2). States define the composition of SFC grants differently, and some States include Central transfers in their grants.

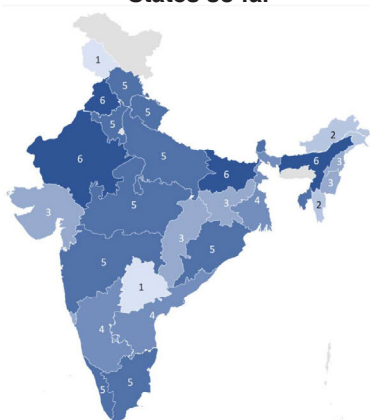
While SFC grants have co-moved with CFC grants (Chart II.2.3), the per capita grants recommended by the SFCs, averaged over the 22 States mentioned in Table II.2.1 have

Table II.2.1: Average Annual Per Capita SFC Grants (in ₹)

State	2010-14	2015-19	Per cent change
Odisha	209.4	146.7	-29.9
West Bengal	111.5	152.3	36.5
Uttar Pradesh	315.5	449.5	42.4
Manipur	697.0	1,002.7	43.8
Tamil Nadu	902.5	1,426.2	58.0
Punjab	287.6	456.5	58.7
Rajasthan	291.6	471.9	61.7
Chhattisgarh	307.3	504.0	63.9
Karnataka	3,212.2	6,090.0	89.5
Himachal Pradesh	182.3	367.1	101.3
Uttarakhand	644.7	1,361.2	111.1
Kerala	1,405.4	2,999.7	113.4
Assam	168.2	431.0	156.2
Haryana	250.4	737.8	194.6
Sikkim	47.5	212.4	347.2
Bihar	61.6	356.7	478.5
Andhra Pradesh	421.4	NA	-
Gujarat	433.5	NA	-
Madhya Pradesh	NA	421.5	-
Maharashtra	1,087.9	NA	-
Mizoram	NA	149.1	-
Tripura	152.6	NA	-
All States Average	599.0	1,179.6	96.9

Source: NIPFP, 2018.

Chart II.2.1: Number of SFCs Constituted by the States so far

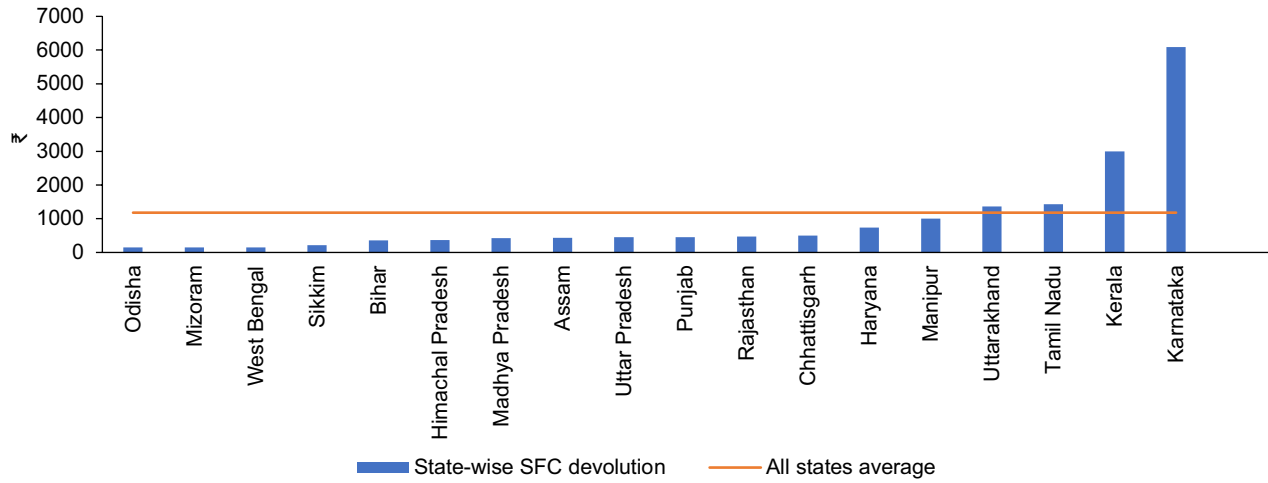


Note: Telangana was formed in 2014. Chhattisgarh, Jharkhand, and Uttarakhand gained Statehood in 2000. Mizoram, Nagaland and Meghalaya have been exempted from constituting SFCs. However, Nagaland and Mizoram have constituted SFCs.
Source: XV Central Finance Commission Report.

(contd.)

Fiscal Position of Panchayati Raj Institutions

Chart II.2.2: Average Annual Per Capita SFC Devolution (2015-16 to 2019-20)

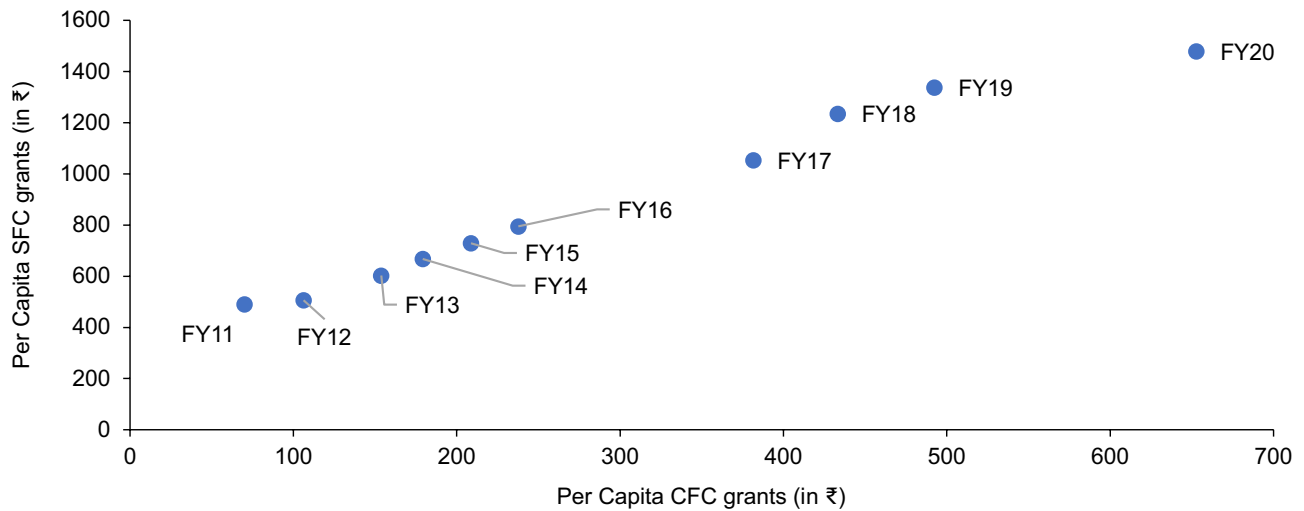


Source: NIPFP, 2018.

been consistently higher than the grants recommended by the CFCs (Chart II.2.4). Although CFC grants increased from 14.3 per cent of the SFC grants (of selected States) in 2010-11 to 44.2 per cent in 2019-20, SFC grants remain a vital source of funds for the local bodies.

Apart from the assignment of State taxes to local bodies, there has been a wide variety of grants recommended by the SFCs. They include grants for the maintenance of assets (recommended by the SFCs of Andhra Pradesh, Gujarat, Madhya Pradesh, Odisha, and Tamil Nadu). Some SFCs like in Assam, Chhattisgarh, Haryana and Gujarat

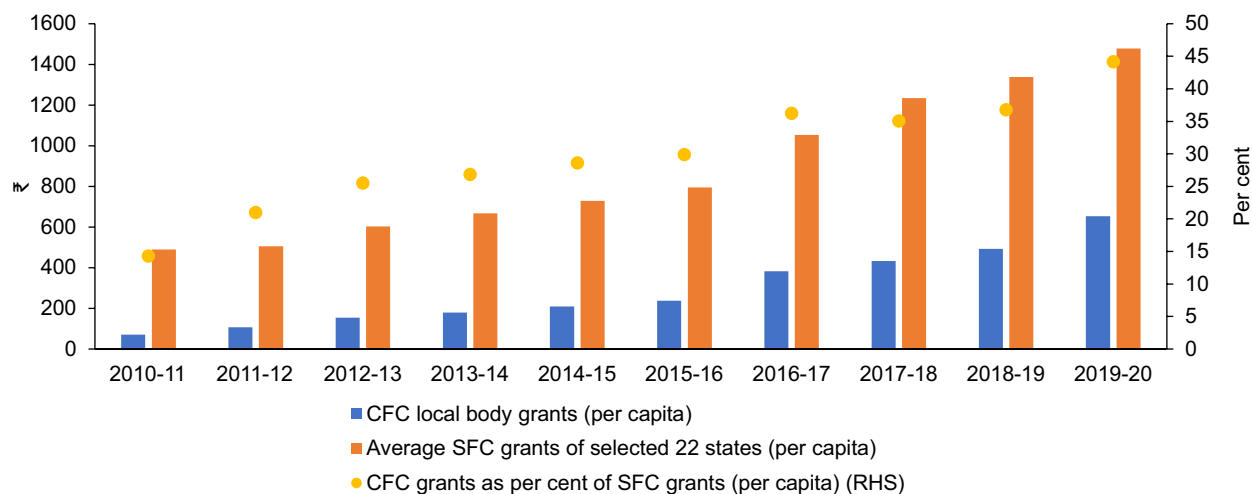
Chart II.2.3: Correlation between Per Capita CFC and SFC Grants (Average of 22 States)



Source: NIPFP, 2018.

(contd.)

Chart II.2.4: SFC Grants vis-à-vis Central Finance Commission Grants (Per Capita)



Source: NIPFP, 2018.

have recommended lump sum grants, *ad hoc* grants, specific needs grants, one-time grants, and special purpose grants. SFCs in Karnataka and Rajasthan recommended untied grants. Performance grants were recommended by the SFCs of Chhattisgarh, Karnataka, Maharashtra, Odisha, Punjab, Rajasthan, and West Bengal in order to incentivise revenue collection by the local bodies.

References:

Chakraborty, P., Gupta, M., & Singh, R. K. (2018), Overview of State Finance Commission Reports, National Institute of Public Finance and Policy, New Delhi.
 15th Central Finance Commission Report, 2020.

- **Untied Grants:** also known as general-purpose grants, these are provided without specific conditions or restrictions and they can be utilised by PRIs on the basis of local priorities and needs.
- **Tied Grants:** earmarked for specific purposes or sectors, such as sanitation, education, healthcare, or infrastructure development, these grants ensure that funds are directed towards the targeted areas of development as determined by higher levels of government.
- **Performance-based Grants:** based on the recommendations of some CFCs to link grants to specific performance criteria, PRIs

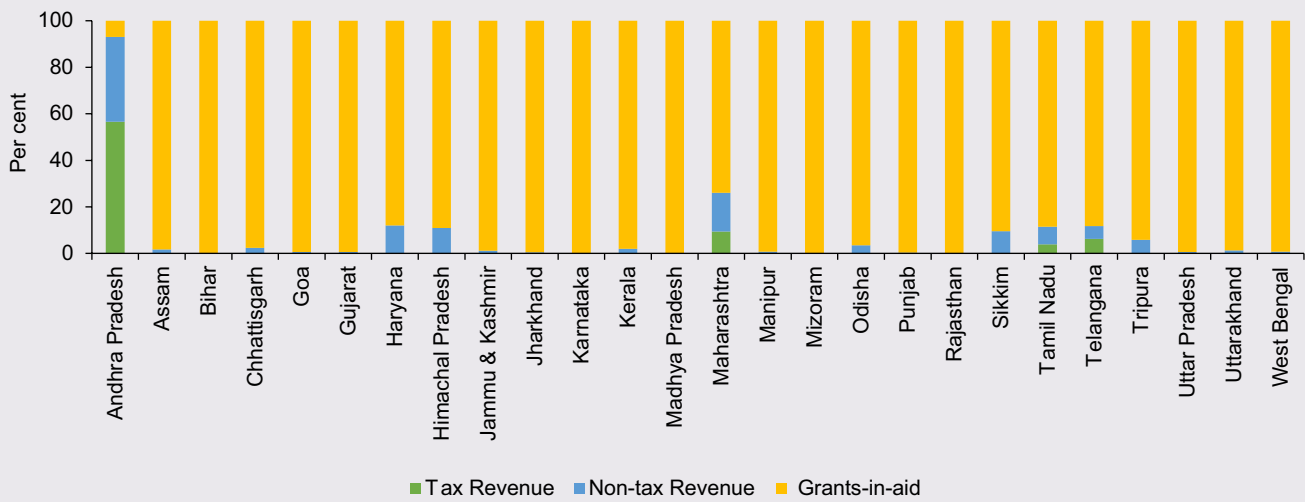
that demonstrate effective governance, financial management, and successful implementation of development projects may receive additional funds as incentives for their performance.

- **Special Category Grants:** these grants are designed to address unique challenges or particular needs of PRIs in specific regions or contexts and provide additional financial support to regions facing particular socio-economic or geographical constraints.

2.17 At the *Panchayat* level, grants are the principal revenue source, with a share of over 95 per cent on average across States (Chart II.12). This is in contrast with the composition

Fiscal Position of Panchayati Raj Institutions

Chart II.12: Components of Revenue of *Panchayats* in 2022-23

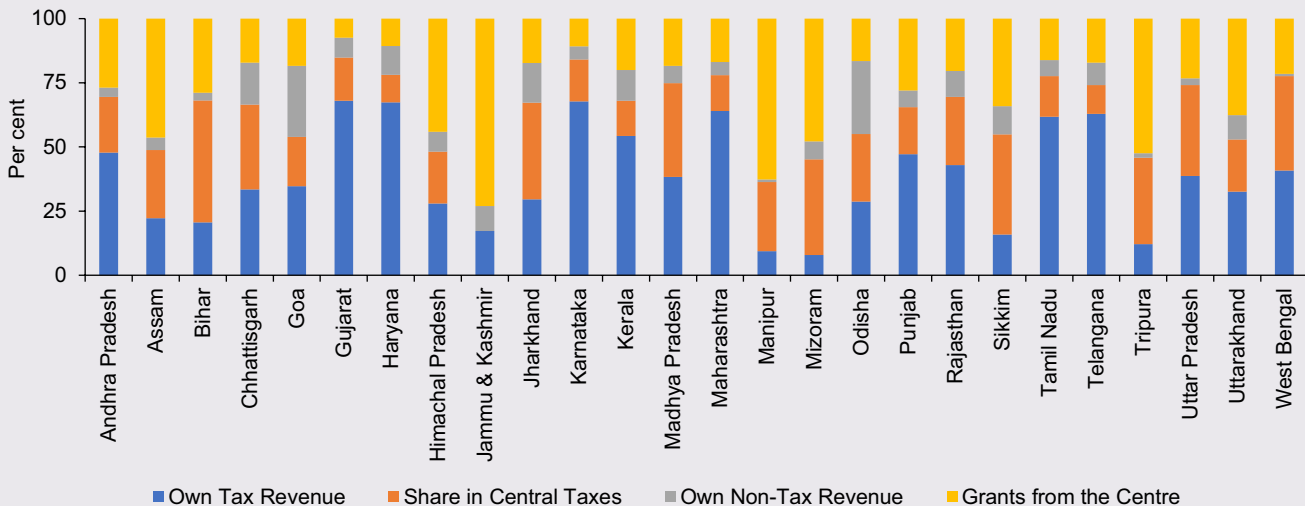


Source: MoPR.

of States' revenue receipts - own tax and non-tax revenue comprise more than 50 per cent of the total revenue receipts for most States (Chart II.13). In a few States such as Andhra Pradesh, Haryana, Himachal Pradesh,

Maharashtra, Tamil Nadu, and Telangana, *Panchayats* have managed to generate relatively higher own revenues. The grants help to reduce horizontal disparities among the *Panchayats* (Box II.3).

Chart II.13: Components of State's Revenue Receipts in 2022-23



Source: State Finances: A Study of Budgets of 2023-24.

Box II.3: Grants-in-Aid and Horizontal Disparities

There are notable differences in the distribution of grants-in-aid to PRIs across States and years (Charts II.3.1a and 1b). The intra-State disparity in the distribution of grants-in-aid is low in Kerala and West Bengal and high in Andhra Pradesh, Haryana, and Jammu and Kashmir.

To assess the relationship between grants and horizontal disparities, the deviations of each *Panchayat's* revenue (excluding grants) from the respective State-wise mean revenues (excluding grants) are divided into negative and positive deviations. A fixed effects regression is then estimated on grants-in-aid received by the PRI to the 'deviation from mean' variable as defined above. The regression results indicate that the *Panchayats* with lower own revenues than the mean revenue (*i.e.*, Deviation<0) get more grants, on average. On the other hand, no significant association is found between the deviation from mean revenue and grants-in-aid if the revenues are higher

than the mean revenue. These results suggest that grants-in-aid mitigate horizontal disparities among the *Panchayats* (Table II.3.1).

Table II.3.1: Grants-in-Aid and *Panchayat* Revenues

	Grants	Grants
	Deviation<0	Deviation>0
Deviation from Mean	0.632*** (3.820)	0.0349 (0.820)
Deviation Squared	-0.000*** (-7.08)	0.000 (0.540)
Constant	1811027.1*** (62.84)	2792390.5*** (111.13)
N	36798	16605
adj. R-sq	0.628	0.899

Source: RBI staff estimates.

Chart II.3.1a: State-wise Inequality in Grants in Aid: Theil's Index

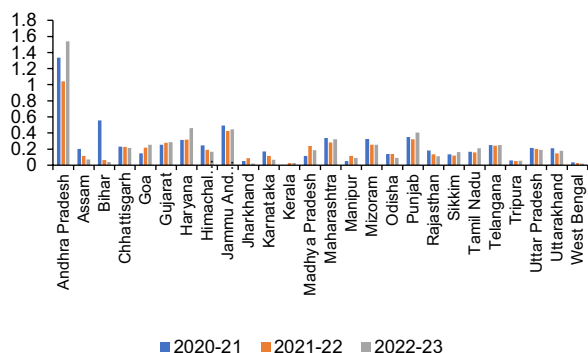
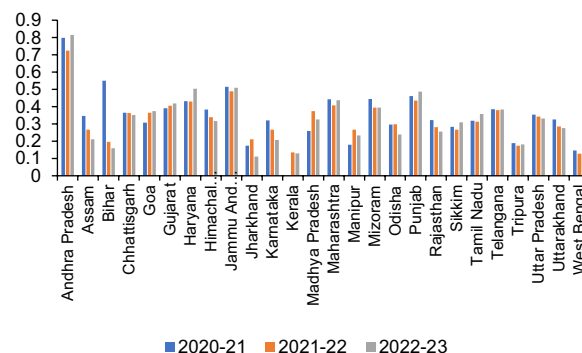


Chart II.3.1b: State-wise Inequality in Grants in Aid: Gini Coefficient



Note: Theil's Index and Gini Coefficient are estimated based on State-wise *Panchayat*-level data. Both the Gini coefficient and Theil index measure inequality. The Gini coefficient focuses on the overall distribution and is based on the Lorenz curve, while the Theil index considers overall and subgroup inequality using the concept of entropy. The Gini coefficient varies between 0 and 1, with 0 corresponding to no disparity, *i.e.*, each *Panchayat* receives equal grants-in-aid, and 1 corresponding to perfect inequality, *i.e.*, only one *Panchayat* would receive all the grants-in-aid. The Theil's index measures the difference between the weight of a *Panchayat* in the population of the State and the weight of its grants-in-aid in the total grants-in-aid by the State. An index of 0 indicates absolute equality, while an index of 1 indicates complete inequality.

Source: RBI staff estimates.

4. Conclusion

2.18 An analysis of the financial situation of *Panchayats* for the period 2020-21 to 2022-23 reveals that nearly all of their revenues are through grants from higher levels of government, underscoring their heavy reliance on the Central and State governments for financial resources. On the expenditure side, there is a discernible upward

shift in investment in water supply and sanitation, with the most allocations to the *Panchayati Raj* Programme. It would be prudent for the *Panchayats* to reduce their heavy dependence on grants by deploying the tax and non-tax instruments available to them to raise resources. This would help them to improve the quality of their services in rural areas and strengthen the rural economy.

Annex

Data and Methodology

In the streamlined classification system under the Model Accounting System, the initial four-digit categorisation pertains to the primary category denoting functions outlined

in the 11th Schedule of the Constitution. The subsequent three-digit classification designates the sub-category indicative of the program or unit of expenditure. All the 29 functions listed in the Eleventh Schedule of the Constitution are subsumed under 23 distinct major heads.

Table A.1: Account Structure of Panchayats

Sr. No.	Revenue Receipts	Major Code	Sr. No.	Revenue Expenditure	Major Code
I.	Own Tax Revenue		1	Agriculture including Agriculture Extension	2435
1	Taxes on Profession Trades etc.	0028	2	Animal Husbandry Dairying Poultry and Fuel and Fodder	2403
2	Land Revenue	0029	3	Art Culture and Libraries	2205
3	Stamps and Registration Fees	0030	4	Education	2202
4	Taxes on Property other than Agri. Land	0035	5	Fisheries	2405
5	Taxes on Vehicles	0041	6	Forestry	2406
6	Taxes on Goods and Passengers	0042	7	Health and Family Welfare	2210
7	Service Tax	0044	8	Interest Payments	2049
8	Taxes on Duties and Commodities	0045	9	Maintenance of Community Assets	2059
II.	Own Non-Tax Revenue		10	Market and Fairs	2206
1	Interest Receipts	0049	11	Minor Irrigation	2702
2	Maintenance of Community Assets	0059	12	Non-Conventional Sources of Energy	2810
3	Education	0202	13	Panchayati Raj Programmes (i-iv)	2515
4	Market and Fairs	0206	(i)	District Panchayat Programmes	2515-101
5	Health and Family Welfare	0210	(ii)	Gram Panchayat Programmes	2515-103
6	Water Supply and Sanitation	0215	(iii)	Other Expenditure	2515-800
7	Rural Housing	0216	(iv)	Panchayat Samiti Programmes	2515-102
8	Animal Husbandry Dairying Poultry and Fuel and Fodder	0403	14	Pension and Other Retirement Benefits	2071
9	Fisheries	0405	15	Poverty Alleviation Programme	2501
10	Forestry	0406	16	Public Distribution System	2408
11	Agriculture including Agriculture Extension	0435	17	Rural Electrification	2801
11	Panchayati Raj Programmes	0515	18	Rural Housing	2216
13	Minor Irrigation	0702	19	Social Security and Welfare	2235
14	Rural Electrification	0801	20	Soil and Water Conservation	2402
15	Village and Small Scale Industries	0851	21	Technical Training and Vocational Education	2203
III	Grants-in-aid	1601	22	Transportation	3054
1	Grants from Central Government	1601-101	23	Village and Small Scale Industries	2851
2	Grants from other Institutions	1601-102	24	Water Supply and Sanitation (i-vi)	2215
3	Grants from State Government	1601-103	(i)	Maintenance and Repair of Tube-wells	2215-102
			(ii)	Maintenance of Water Supply line	2215-101
			(iii)	Other Expenditure	2215-800
			(iv)	Sewage and Solid Waste Management	2215-104
			(v)	Sewerage and Sanitation	2215-103
			(vi)	Storm water drainage	2215-105
			25	Welfare of Scheduled Castes, Scheduled Tribes and Other weaker sections	2225
			26	Women and Child Welfare	2211

Source: eGramSwaraj, MoPR.

(contd.)

Data Collection

To ensure consistency and uniformity in the dataset, a structured data template was designed, based on the codified accounting structure for *Panchayats* (Table A.1). This template encompassed both Major and Minor Account Codes, effectively encapsulating the full breadth of financial transactions. The template was shared with the MoPR, and the data received (Table A.2) were subjected to consistency checks to arrive at a balanced panel.

Table A.2: Coverage of Village *Panchayats*

	Revenue Receipts	Revenue Expenditure	Capital Receipts	Capital Expenditure
2020-21	240810	229936	3298	93244
2021-22	249077	240710	2909	93482
2022-23	240895	238039	2611	83194
Average	243594	236228	2939	89973
Share (%)	95.3	92.4	1.1	35.2

Source: MoPR.

III

Role of Panchayats in Economic Development

1. Introduction

3.1 *Panchayati Raj* Institutions (PRIs) play a central role in planning and executing diverse rural development projects and schemes. They create a conducive environment for the growth of rural industries and entrepreneurship by providing essential support, infrastructure, and guidance for the establishment of small-scale industries, and promotion of local crafts and traditional occupations. They contribute to agricultural development through the provision of irrigation facilities, access to agricultural credit and subsidies and the development of allied sectors such as animal husbandry, fisheries, and agro-processing. Against this backdrop, this chapter explores the contribution of *Panchayats* to economic development in India. Section 2 explores the involvement of *Panchayats* in rural development, and Section 3 focuses on their role in agricultural development. Sections 4, 5, and 6 assess their performance in fostering health, education, and women's empowerment, respectively. Section 7 looks into the status of empowerment of *Panchayats*. Section 8 concludes the chapter.

2. *Panchayats* and Rural Development

3.2 In India, the emphasis on rural development has predominantly been driven by government initiatives rather than grassroot efforts. PRIs facilitate people's active participation and engagement in shaping and implementing rural development programmes. Rural development encompasses various sectors, extending beyond agriculture to rural industries, and essential social infrastructure, such as schools, clinics, roads, communication networks, water supply systems,

markets, welfare facilities, improved nutrition, literacy programs, and adult education initiatives (Pandit and Kulkarni, 2012). PRIs have helped in identifying actual beneficiaries to target benefits from the government schemes (Singhal, 2015). Further, the PRI system is crucial in promoting social mobilisation, broad community participation in local development and representation of weaker sections in decision-making processes for inclusive and equitable development. The PRIs have also empowered rural women through one-third reservation in *Panchayati Raj* bodies, promoting gender inclusivity and fostering their active involvement in shaping community development initiatives (Prasad and Gautam, 2013).

3.3 PRIs prepare Village Development Plans (VDPs) and implement development projects by allocating resources based on local needs to align development initiatives with the priorities of the rural population. *Panchayats* also serve as implementing agencies for various Central and State government programmes and schemes to help in the targeted delivery of these programmes at the grassroots level (Box III.1).

3. *Panchayats* and Agriculture Development

3.4 Recognising the pivotal role of agriculture in the livelihoods of rural communities, PRIs implement and oversee initiatives that boost agricultural productivity, support sustainable farming practices, and enhance the overall economic resilience of rural areas. PRIs collaborate with agricultural extension services, facilitate access to modern farming techniques, and promote the adoption of innovative technologies to empower local farmers. PRIs

Box III.I: Progress under Various Centrally Sponsored Rural Development Schemes

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) provides for at least 100 days of guaranteed wage employment in every financial year to adults in every rural household for unskilled manual work. Under MGNREGA, in 2023-24, 5.54 crore households availed employment, and 256.14 crore person-days employment has been generated.

Pradhan Mantri Awaas Yojana-Gramin (PMAY-G)

With the objective of “Housing for All”, PMAY-G aims to provide 2.95 crore *pucca* houses with basic amenities to all houseless families and households living in *kutcha* and dilapidated houses in rural areas by 2024. A total of 2.9 crore houses have been sanctioned to beneficiaries by various States/Union Territories, and 2.5 crore houses have been completed as at end-March 2023 (Chart III.1.1).

Pradhan Mantri Gram Sadak Yojana (PMGSY)

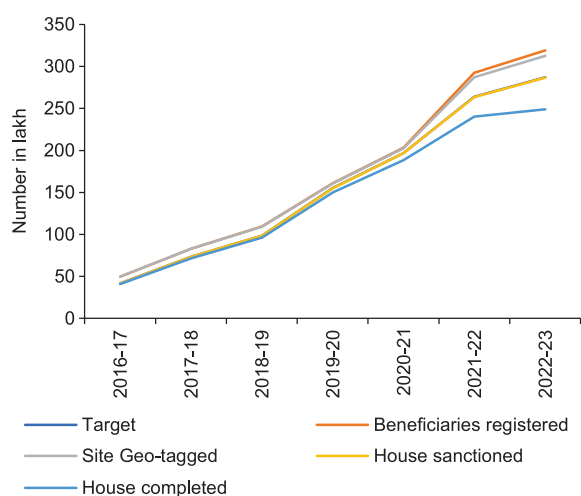
PMGSY (*Pradhan Mantri Gram Sadak Yojana*) was initially launched as a special initiative to provide single, all-weather roads to eligible remote habitations without connectivity. In 2013, PMGSY-II was introduced to upgrade 50,000 km of existing rural roads. PMGSY-III, started in 2019, focused on

the consolidation of 1,25,000 km of major rural routes and links, including those leading to *Gramin* Agricultural Markets (GrAMs), higher secondary schools, and hospitals. From its inception until March 2023, PMGSY has sanctioned a total road length of 8.1 lakh km, which includes 1,85,667 roads and 10,549 bridges. Out of this, 7.3 lakh km of roads, comprising 1,74,423 roads and 7,912 bridges, have been successfully completed.

Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY)

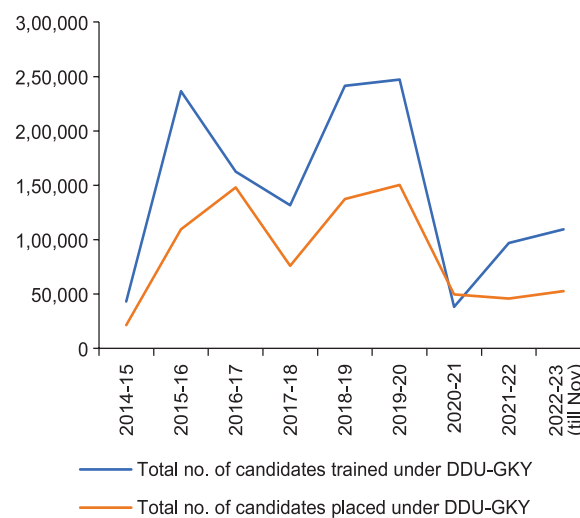
DDU-GKY (*Deen Dayal Upadhyaya Grameen Kaushalya Yojana*) is a skill development program linked to job placement for the rural poor, falling under the National Rural Livelihoods Mission (NRLM). DDU-GKY is operational in 27 States and 4 Union Territories, featuring over 2,300 Training Centres (with 1,599 active) across 1,891 projects. Since its inception, the program has trained 13.1 lakh individuals and successfully placed over 8.4 lakh individuals in jobs as of March 2023. During 2023-24, as of November 2023, more than 1 lakh individuals have been trained and more than 52,000 candidates have been placed under DDU-GKY (Chart III.1.2)

Chart III.1.1: Pradhan Mantri Awaas Yojana-Gramin (PMAY-G)



Source: Ministry of Rural Development, Gol.

Chart III.1.2: Progress under DDU-GKY



Source: Ministry of Rural Development, Gol.

(contd.)

Deendayal Antyodaya Yojana - National Rural Livelihood Mission (DAY-NRLM)

DAY-NRLM aims to establish enduring community institutions for providing diverse livelihood opportunities and improved access to financial services to the rural poor, thereby eliminating poverty in rural areas. This is to be achieved by creating SHGs and thereafter SHG federations at the level of village (known as Village Organisations or VOs), which are further organised at the cluster level into Cluster Level Federations (CLFs). The SHGs and their federations are then facilitated with financial and governance linkages, including collaborations with local bodies and banks to improve their access to credit and gainful employment. The mission also seeks to provide skills, knowledge, tools, and other resources to harness the innate potential of the underprivileged, empowering them with capabilities for self-improvement.

As of December 2023, the mission has covered 7,113 blocks and engaged about 9.9 crore households, forming a network of 90 lakh SHGs and 4.28 crore VOs. Capital support of ₹12.3 lakh crore has been disbursed to SHGs as Community Investment Fund. In 2023-24, about ₹1.12

lakh crore of loan amount has been disbursed to SHGs, as of December 2023. About 1.16 lakh villages have been covered under various farm livelihood interventions. About 31 lakh women farmers (*Mahila Kisans*) have benefitted from agro-ecological practice interventions. Around 5.76 lakh *Mahila Kisans* have been successfully organised into Farmer Producer Organisations (FPOs), thereby empowering them.

As of December 2022, more than 250 projects to set up rural enterprises have received approval under the Start-up Village Entrepreneurship Programme (SVEP)¹. About 12 clusters of non-farm entrepreneurs, including artisans and similar groups, are being supported by NRLM. Efforts have been made to safeguard the growth of micro enterprises. By December 2022, seed capital support has been extended to more than 43,000 SHG enterprises engaged in food processing.

References

Ministry of Rural Development, Government of India.

Press Information Bureau Releases, Gol.

also contribute to the implementation of the soil health card scheme, execution of infrastructure projects, and promotion of animal husbandry and of the fisheries sector. Cooperative endeavours like Amul have originated at the *Panchayat* level. Furthermore, *Panchayats* have supported sustainable practices such as social forestry and agro-forestry, emphasising their crucial role in shaping and advancing agricultural practices at the grassroots level.

3.1 PRIs and Localisation of Sustainable Development Goals

3.5 The Ministry of *Panchayati Raj* (MoPR), Government of India is advancing the Sustainable Development Goals (SDGs) in collaboration with PRIs across rural India. The Localisation of

SDGs (LSDGs) is being actively pursued through 9 themes aligned with the aspirations of rural communities. These themes are: (i) Poverty-free and enhanced livelihoods *Panchayat*; (ii) Healthy *Panchayat*; (iii) Child-Friendly *Panchayat*; (iv) Water-Sufficient *Panchayat*; (v) Clean and Green *Panchayat*; (vi) *Panchayat* with Self-sufficient Infrastructure; (vii) Socially Just and Socially Secured *Panchayat*; (viii) *Panchayat* with Good Governance; and (ix) Women-Friendly *Panchayat*. LSDGs involve a commitment to achieving the targets outlined in the SDGs by 2030. The *Rashtriya Gram Swaraj Abhiyan* (RGSA) Scheme integrates various interventions within the MoPR and across sectors, employing participatory local planning at the *Gram Panchayat* level. *Saansad Adarsh Gram Yojana* envisions holistic

¹ SVEP operates as a subsidiary program under the DAY-NRLM umbrella, with the objective of encouraging youth to engage in entrepreneurship activities.

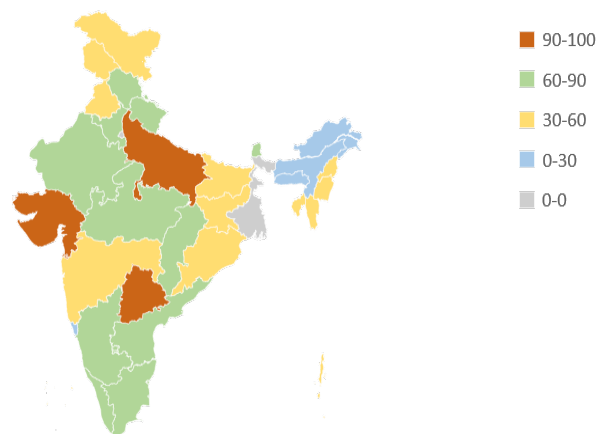
Box III.2: Saansad Adarsh Gram Yojana

Introduced in 2014, the *Saansad Adarsh Gram Yojana* (SAGY) aims to nurture identified villages into model communities (*Adarsh Grams*). The *Adarsh Grams* are envisaged to act as catalysts for local development and a source of inspiration for other villages. As part of the initiative, each Member of Parliament (MP) is tasked with promoting a holistic development of three *Gram Panchayats* (GPs) by 2019 and another five GPs by 2024. A comprehensive Village Development Plan (VDP) is prepared, with equal emphasis on infrastructural and social development, for innovative solutions in agriculture, road construction, water supply and creating livelihood opportunities.

As of end-November 2023, 3,384 GPs have been identified for development, out of which about 1,508 GPs were covered under SAGY-I (2014-19). About 86 per cent of the identified GPs have formulated and uploaded their VDPs on the SAGY portal, outlining about 2.5 lakh projects for the development of these villages by 2024. Around 83 per cent of the proposed SAGY projects have been completed as of end-November 2023, although the performance has varied across States (Chart III.2.1). In Haryana, Jammu and Kashmir, Ladakh, Chandigarh, Manipur, Mizoram, and Sikkim, all the identified GPs have uploaded their VDPs on the SAGY portal.

The rate of project completion under VDPs also differs across States (Chart III.2.2). Telangana, Gujarat and Uttar

Chart III.2.2: State-wise Percentage Completion of Projects under VDPs

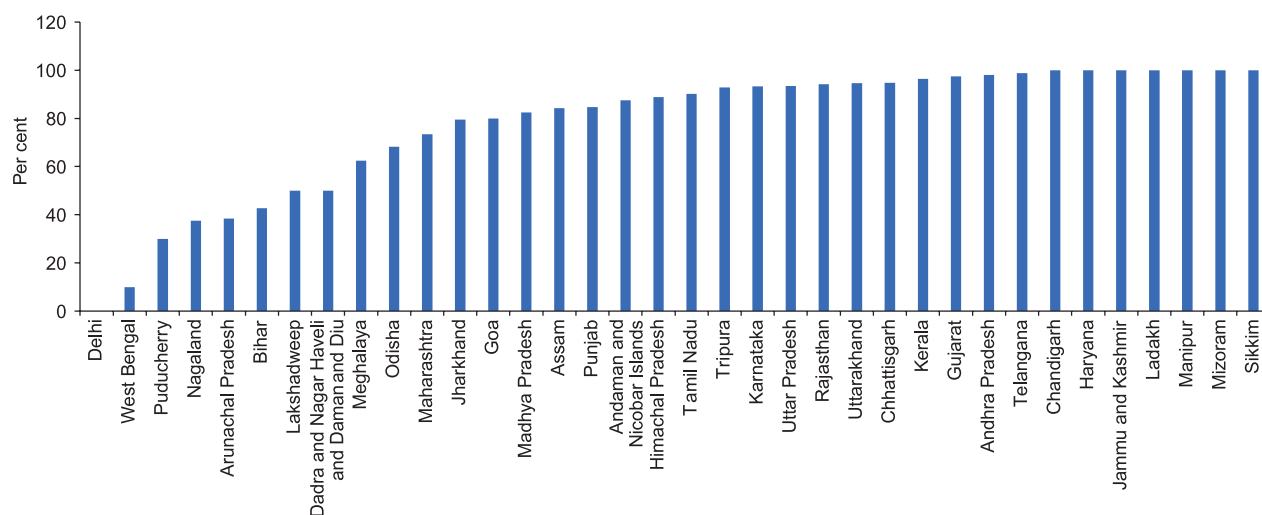


Source: Ministry of Rural Development, GoI.

Pradesh have successfully completed over 90 per cent of their scheduled projects.

Amongst success stories, a project to provide piped water supply was completed in 2022 in Sahiyapur GP (Sitapur district, Uttar Pradesh), providing access to safe drinking water for the villagers, who were earlier primarily dependent

Chart III.2.1: State-wise Percentage of Identified GPs with Uploaded VDPs (end-November 2023)



Source: Ministry of Rural Development, GoI.

(contd.)

on shallow well hand pumps. In Maravamangalam GP (Sivaganga district, Tamil Nadu), trainings in leather and coir manufacturing have been provided for enhancing livelihood opportunities. Rampur GP (Kheda district, Gujarat) has witnessed the implementation of various infrastructural projects relating to schools, health centres, roads and drainage systems. In GP Gitang Karmatar (Sikkim), 15 hectares of fallow land has been brought under

cultivation through land development and land terracing. As a result, soil erosion has been reduced by about 80 per cent, increasing soil moisture and fertility.

References:

Annual Report 2022-23, Ministry of Rural Development.
SAGY Portal, Ministry of Rural Development, Government of India.

development of villages, transforming them into *Adarsh Grams* (Box III.2). The progress of SDGs in *Gram Panchayats* has been significant, especially in poverty alleviation, followed by water supply and clean villages (Chart III.1).

4. Role of Panchayats in Health

3.6 *Panchayats* play a significant role in providing basic healthcare facilities to rural residents in collaboration with government health departments through establishing and maintaining health centres, clinics, and dispensaries. GPs contribute to improving maternal and child health by promoting institutional deliveries, encouraging

prenatal and postnatal care, and reducing maternal and infant mortality rates. *Panchayats* engage and train local community health workers to disseminate health-related information, provide primary care, and connect individuals to appropriate medical services. Providing access to clean drinking water and proper sanitation facilities is also an integral role of GPs, with the objective of maintaining good health and preventing waterborne diseases. Available data indicate that States, where *Panchayats* got high scores in health, nutrition and sanitation had lower rural infant mortality (Chart III.2).

3.7 Rural India still faces around 29 per cent shortfall in rural health facilities in several States (Chart III.3). The Fifteenth Central Finance Commission (CFC-XV) recommended a total grant of ₹4.3 lakh crore for local governments covering the period from 2021-22 to 2025-26. Out of the recommended grants, ₹0.70 lakh crore was allocated for health, with ₹0.44 lakh crore specified for Rural Local Bodies (RLBs) and ₹0.26 lakh crore for Urban Local Bodies (ULBs). These grants aim to enhance health systems and address crucial gaps in primary healthcare.

5. Role of Panchayats in Education

3.8 Education is a key component of human capital formation and is critical for strengthening medium-term growth prospects. Universal

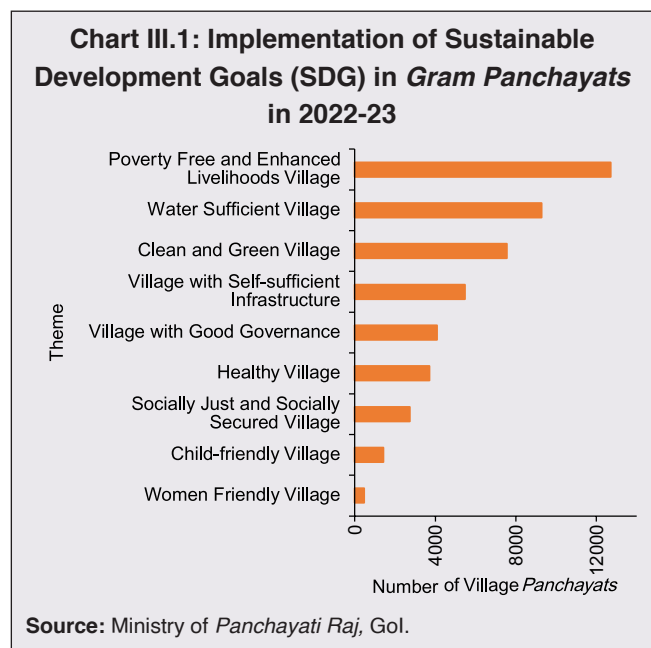
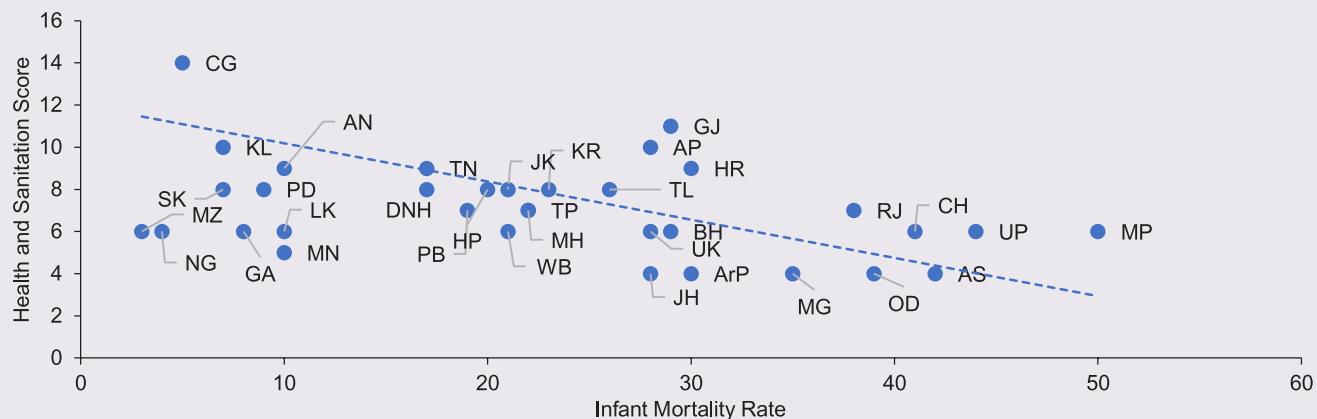


Chart III.2: State-wise Average *Panchayat* Health, Nutrition and Sanitation Score and Infant Mortality (2018-19)

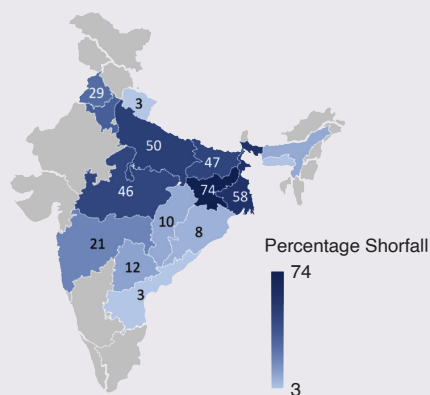


Note: i) The MoPR gave *Panchayats* scores based on health, nutrition, and sanitation parameters. The maximum score was 17, and the minimum was 0.
 ii) The infant mortality rate is defined as the number of deaths of children under one year of age expressed per 1000 live births.
Sources: MoPR, Gol; and Sample Registration System Bulletin, October 2021.

primary education is crucial for the development of rural areas for enhanced agricultural skills and increased capabilities in securing employment beyond farming (Paltasingh and Goyari, 2018; Khuong, 2021). In rural areas, village *Panchayats* are responsible for constructing, maintaining

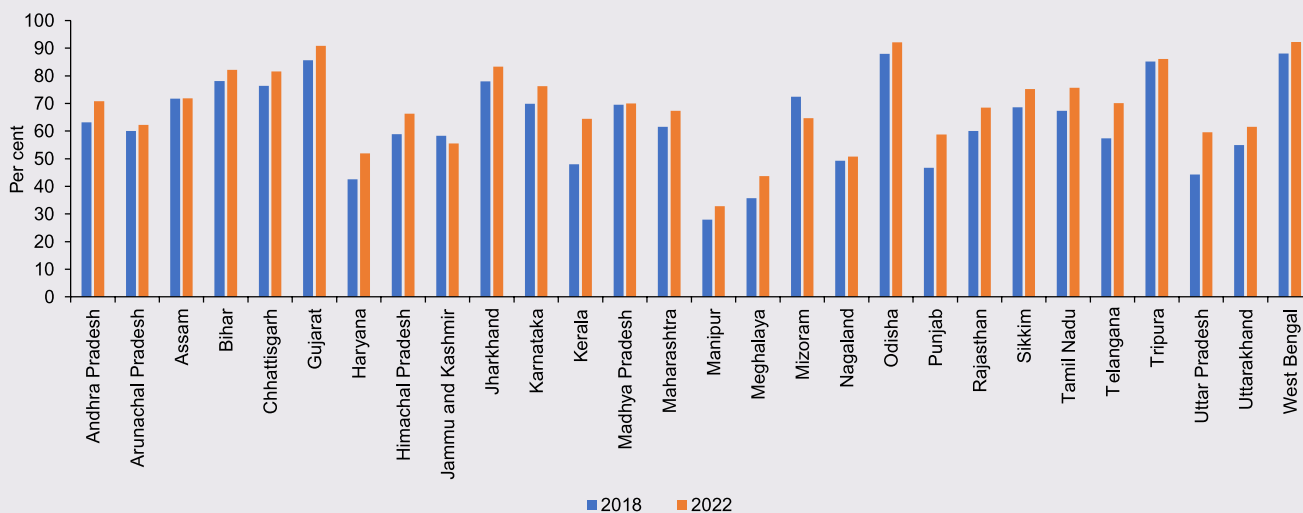
and enhancing educational institutions, primary schools and community learning centres. *Panchayats* collaborate with schools and parents to encourage enrolment, minimise drop-out rates, and actively monitor school operations, teacher attendance, and educational quality. They allocate resources for educational endeavours encompassing books, stationery and other essential materials, with the aim of creating a conducive learning environment. Between 2018 and 2022, the enrolment of children aged 6-14 years in government schools in rural areas increased in all States, with Odisha, Gujarat and West Bengal recording more than 90 per cent of enrolment in government schools (Chart III.4). Nonetheless, rural primary schooling in India faces hurdles due to a variety of factors: poorly equipped buildings; limited connectivity; scarcity of qualified teachers; and low enrolment and high drop-out rates exacerbated by gender disparities and limited community engagement (Kaushik *et al.*, 2009; Mukhopadhyay and Sarangapani, 2018).

Chart III.3: Shortfall in Primary Health Facilities in Rural Areas



Note: Grey-coloured States are the States where the health facilities were surplus in the rural areas. Data pertain to July 1, 2021.
Source: Rural Health Statistics, Ministry of Health and Family Welfare, Gol.

Chart III.4: State-wise Percentage of Children aged 6-14 Years Enrolled in Government Schools



Source: Annual Status of Education Report (Rural), 2022.

6. Panchayats and Women Empowerment

3.9 With women making up half of the population, attaining equal representation is not solely a matter of fairness but also an essential requirement for efficiency. Studies have shown that when women are involved in local governance, policy areas such as education, health, and child welfare often improve. Women leaders in local bodies have been instrumental in initiating and implementing policies that benefit children, families, and the underprivileged (Bobonis, 2009). There is a positive and significant correlation between increased women’s participation and improved outcomes in local governance (Evertzen 2001; Raabe, Sekhar, and Birner, 2009; Chattopadhyay and Duflo, 2004).

3.10 Clause 3 of Article 15 of the Constitution grants the Indian State the authority to make special provisions for women and children². The

Constitution (73rd Amendment) Act, 1992 came into force on April 24, 1993, adding a new part to the Constitution, namely, Part IX titled “The Panchayats”. Article 243D (3) of the amended Constitution guarantees women’s involvement in *Panchayati Raj* Institutions by stipulating a minimum one-third reservation for women in both the total seats filled by direct election and the positions of *Panchayat* Chairpersons. Furthermore, the positions of Chairpersons within the *Panchayats*, whether at the village level or any other tier, are to be reserved for SCs, STs, and women in a manner determined by the State Legislature. It is stipulated that the number of Chairperson positions reserved for SCs and STs at each *Panchayat* level within a State should closely align with the proportion of the population of these communities to the total State population. Additionally, it is mandated that no less than

² <https://vikaspedia.in/social-welfare/women-and-child-development/women-development-1/legal-awareness-for-women/women-and-the-indian-constitution>

one-third of all Chairperson positions at each *Panchayat* level must be reserved for women.

3.11 As of September 2021, 22 States and UTs, namely Andhra Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli, Daman and Diu, Gujarat, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttarakhand, and West Bengal, have enacted provisions entailing a 50 per cent reservation for women in their respective State *Panchayati Raj Acts*³. This has led to an increase in the proportion of elected women representatives (EWR) in PRIs across the country (Table III.1).

Impact of Women's Reservation

3.12 Women elected to political positions tend to allocate resources towards goods that cater to the specific needs of local women (Chattopadhyay and Duflo, 2004). For example, they prioritise drinking water and roads over adult education centres in West Bengal, and drinking water over roads in Rajasthan. Local-level governance has positively impacted health outcomes in Bihar, including child mortality rates, institutional birth rates, and safe deliveries (Kumar and Prakash, 2012). A statistically significant relationship between women's reservation in political roles and health outcomes has, however, not been established. An increase in the representation of women in politics is associated with a notable increase in women's access to antenatal care, adherence to iron supplementation during pregnancy, and giving birth in government healthcare facilities rather than at home (Bhalotra and Figueras, 2014).

Table III.1 : Elected Women Representatives (EWRs) in PRIs

State / UT	Total PRI Representatives	Total EWRs	Per cent of Women Representatives in PRIs
Andaman & Nicobar Islands	858	306	35.7
Andhra Pradesh	1,56,050	78,025	50.0
Arunachal Pradesh	9,383	3,658	39.0
Assam	26,754	14,609	54.6
Bihar	1,36,573	71,046	52.0
Chhattisgarh	1,70,465	93,392	54.8
Dadra & Nagar Haveli	147	47	32.0
Daman & Diu	192	92	47.9
Goa	1,555	571	36.7
Gujarat	1,44,080	71,988	50.0
Haryana	70,035	29,499	42.1
Himachal Pradesh	28,723	14,398	50.1
Jammu & Kashmir	39,850	13,224	33.2
Jharkhand	59,638	30,757	51.6
Karnataka	1,01,954	51,030	50.1
Kerala	18,372	9,630	52.4
Ladakh	-	-	-
Lakshadweep	110	41	37.3
Madhya Pradesh	3,92,981	1,96,490	50.0
Maharashtra	2,40,635	1,28,677	53.5
Manipur	1,736	880	50.7
Odisha	1,07,487	56,627	52.7
Puducherry	-	-	-
Punjab	1,00,312	41,922	41.8
Rajasthan	1,26,271	64,802	51.3
Sikkim	1,153	580	50.3
Tamil Nadu	1,06,450	56,407	53.0
Telangana	1,03,468	52,096	50.3
Tripura	6,646	3,006	45.2
Uttar Pradesh	9,13,417	3,04,538	33.3
Uttarakhand	62,796	35,177	56.0
West Bengal	59,229	30,458	51.4
Total	3,187,320	14,53,973	45.6

Sources: Ministry of *Panchayati Raj*, Gol; RBI staff estimates based on data from MoPR.

7. Empowerment of *Panchayats*

3.13 With a view to incentivising the States to devolve 3Fs (Funds, Functions and Functionaries)

³ <https://pib.gov.in/PressReleaselframePage.aspx?PRID=1882226>

to the *Panchayats* and making their functioning transparent, accountable, and efficient, the MoPR implemented the *Panchayat* Empowerment and Accountability Incentive Scheme (PEAIS) which remained operational from 2005-06 to 2012-13. In 2013-14, the scheme was subsumed under the Rajiv Gandhi *Panchayat Sashaktikaran Abhiyan* (RGPSA)⁴. The *Rashtriya Gram Swaraj Abhiyan* (RGSA) was implemented from 2018-19 for further strengthening the PRIs for achieving the SDGs with a thrust on convergence with Mission Antyodaya. The RGSA seeks to augment capacity building by providing training to designated officials and representatives, besides augmenting infrastructural support such as *Gram Panchayat Bhawan* and computerisation. The GoI also funds e-governance initiatives such as digitalisation of *Panchayats* and incentivises them through awards (including financial incentives) for recognising novel work on public service delivery.

3.14 The devolution of functions by State governments to *Panchayats* in India occurs in three stages (by legislation, activity mapping and government order). It is almost complete in respect of legislation for all the States/ UTs and activity mapping, but limited progress has been achieved in the third stage of devolution (John, 2019). The devolution of powers and functions to the *Panchayats* varies considerably across the States (Box III.3). Kerala has devolved major functions to *Panchayats*. Its welfare programme *Kudumbashree*⁵ has made contributions through

provision of microcredit, support to micro-enterprises, and helping destitute children, women and weaker sections of the society. Similarly, Karnataka has devolved powers to *Panchayats* and introduced a system of preparing a *Gram Panchayat* Human Development Index. It has also put in place the Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003 for fiscal responsibility norms to be followed by the local governments. The State has undertaken e-application tools (such as '*Mahit Kanaja*') for accessing all public services from the *Panchayats* in a timely manner. Tamil Nadu has also devolved powers and responsibilities to *Panchayats* on all the 29 subjects. The State's scheme *Anaithu Grama Anna Marumalarchi Thittam* (AGAMT)⁶ focuses on comprehensive development of all village *Panchayats* through improvement in overall basic infrastructure facilities.

8. Conclusion

3.15 *Panchayats* are critical to providing local governance and for stepping up rural development in India. Numerous challenges – inadequate financial resources; heavy reliance on grants from upper tiers of government; under-provision of basic human resources; weak infrastructure - impede their optimal functioning. Empowering local leaders and officials through adequate and diverse funding sources, greater decentralisation, capacity building and infrastructure upgradation is an imperative. Citizens' awareness about

⁴ Erstwhile schemes such as *Panchayat Mahila Evam Yuva Shakti Abhiyan* (PMEYSA), *Rashtriya Gram Swaraj Yojana* (RGSY), *Panchayat* (Extension to Scheduled Areas) Act (PESA), *Panchayat* Empowerment and Accountability Incentive Scheme (PEAIS), *e-Panchayat* and Resource Support to States (RSS) were subsumed in the RGPSA scheme from 2013-14.

⁵ 'Kudumbashree', started in 1997 as a poverty eradication and women empowerment programme, is one of the largest women's community networks in the world.

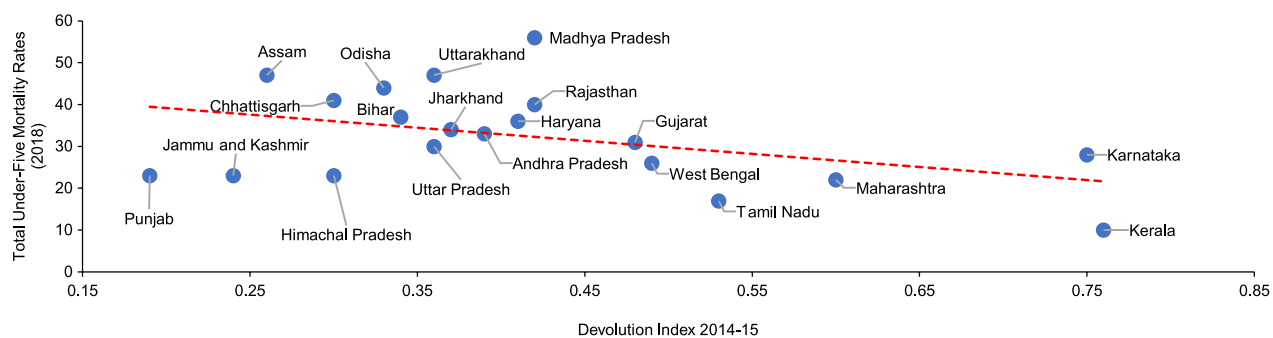
⁶ The scheme was launched in a phased manner over block period of 5 years starting from 2006-2011. The AGAMT-II scheme has been relaunched for 2021-22 to 2025-26 for holistic development of all habitations in every *panchayat*.

Box III.3: Status of Panchayat Empowerment in States

For assessing States' progress in empowering the PRIs, the MoPR has been publishing a devolution index⁷ since 2006. Kerala, Karnataka, Tamil Nadu, and Maharashtra

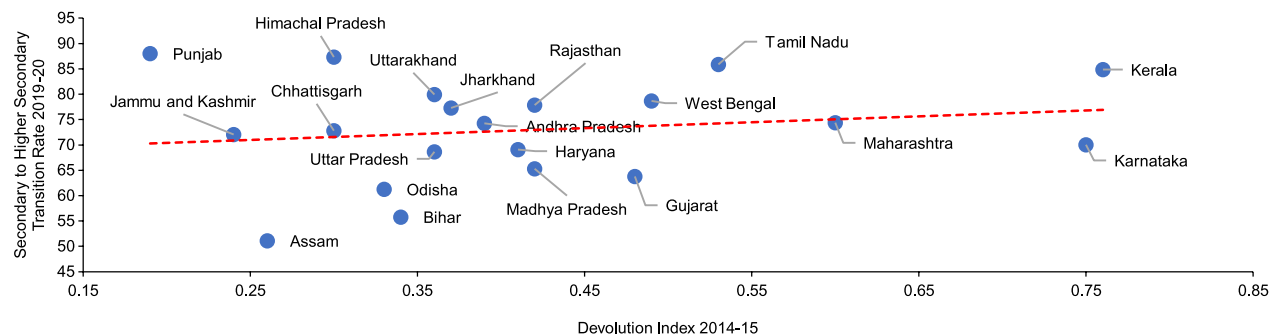
score high in terms of the index. States with higher devolution index scores are found to have better quality of socio-economic development (Charts III.3.1a and III.3.1b).

Chart III.3.1a: Devolution Index and Total under-5 Mortality Rate across States



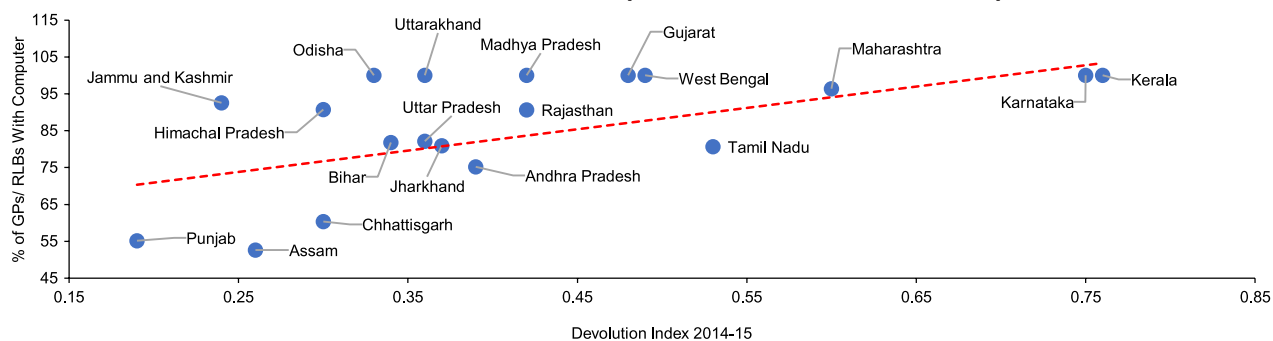
Sources: Gol (2017); and Economic Survey (2019-20).

Chart III.3.1b: Devolution Index and Secondary to Higher Secondary Transition Rate



Sources: Gol (2017); and Economic Survey (2019-20).

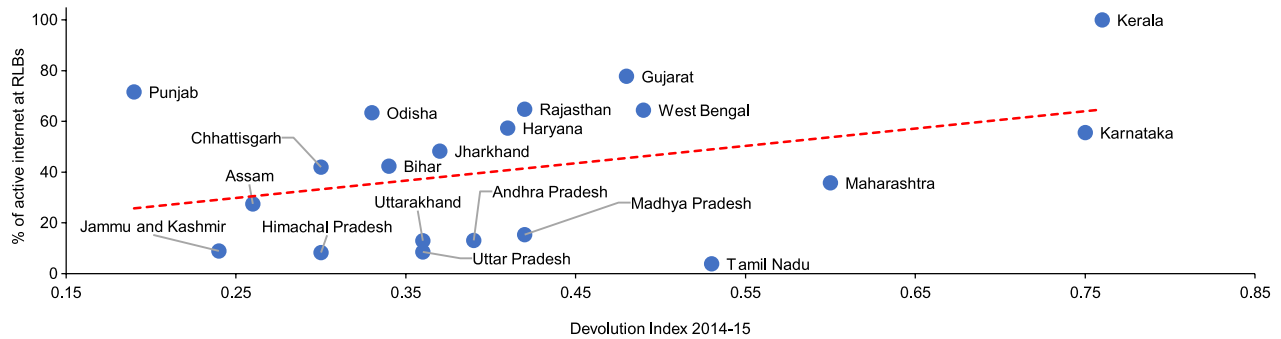
Chart III.3.2a: Devolution Index and per cent of GPs/ RLBs with Computer



Sources: Gol (2017); and Gol (2023).

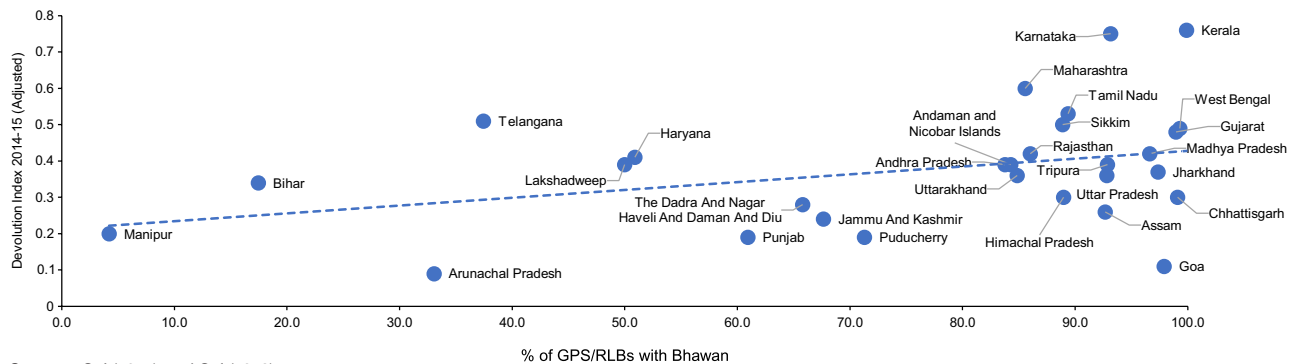
⁷ It is the aggregation of sub-indices of devolution of 3Fs - funds, functions, and functionaries. Since 2006, the MoPR has engaged the services of independent agencies for preparation of devolution index. The methodology for computation was improvised and additional dimensions (besides 3Fs) of accountability, governance, transparency, and infrastructure were added. Awards have been given to the States which rank high on the devolution index.

Chart III.3.2b: Devolution Index and per cent of Active Internet at RLBs



Sources: Gol (2017); and Gol (2023).

Chart III.3.3: Devolution Index 2014-15 and Infrastructure (per cent of GPs/ RLBs with Bhawan)



Sources: Gol (2017); and Gol (2023).

and higher levels of computerisation (Chart III.3.2a and III.3.2b).

States remain at variance regarding the infrastructure availability of *Gram Panchayat Bhawans*, which play an important role in delivering various services, especially under the Common Service Centre and Digital India Programme (Gol, 2018a). States with higher devolution index scores have larger proportions of *Gram Panchayats* with *Bhawans* (Chart III.3.3). Concerted efforts should be made towards augmentation of *Panchayats'* empowerment to effectively plan economic development and social justice schemes (Gol, 2018a).

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the functions and significance of *Panchayats* needs to be increased to improve participation in local governance processes and enhance the efficacy of grassroots democracy. *Panchayats* can leverage upon digital tools for a more people-centric administration, communication, and data

management to boost efficiency. Effectively addressing these challenges necessitates committed efforts from policymakers, local leaders, and citizens to fortify the functioning of *Panchayats* and expand inclusive and sustainable grassroots development.

IV

Way Forward

4.1 Finances of *Panchayati Raj* Institutions (PRIs) face constraints in that they have limited own revenues from property taxes, fees, and fines. Nearly all of their revenues are generated through grants from higher levels of government, underscoring their heavy reliance on the Central and State governments. Even as grants-in-aid from the upper tiers of government have aimed at mitigating horizontal disparities, the large dependence on grants can affect their financial self-reliance, limiting their ability to decide on local spending and priorities independently. Such dependence also lessens their drive to establish independent revenue streams. For sustainable growth, *Panchayats* need to intensify their efforts to augment their own tax and non-tax revenue resources and improve their governance. Nevertheless, the prompt establishment of State Finance Commissions (SFCs), eschewing the sizeable delays that occur currently, assumes importance. SFCs, with roles identical to those of the Central Finance Commission (CFC), and with the obligation of tabling their action-taken reports in State legislatures, can fortify the financial position of PRIs and help them in better delivery of their responsibilities for upliftment of the rural economy.

4.2 PRIs, on their part, can use their limited resources more efficiently and effectively through measures such as transparent budgeting and fiscal discipline, active involvement of the local community to prioritise development needs, staff training, robust monitoring and evaluation processes, prudent asset management, raising public awareness and adopting digital tools. A comprehensive evaluation of PRIs' fiscal position

and quality of expenditure is constrained by the lack of availability of adequate and appropriate data. There are more instances of non-reporting for revenue expenditure relative to revenue receipts, while the reporting for capital receipts and capital expenditure is even poorer. Reporting their finances in standardised formats would strengthen fiscal transparency and accountability at the *Panchayat* level, thereby contributing significantly to the empowerment of *Panchayats*.

4.3 Financially and functionally empowered PRIs can also contribute actively to climate change resilience. Due to their proximity to communities and possession of valuable local knowledge about the environment, PRIs are well-equipped to identify climate-related risks and devise effective adaptation strategies. PRIs can also facilitate the adoption of climate-resilient farming methods, and promote renewable energy sources like solar panels and biogas plants, thus reducing reliance on fossil fuels and mitigating climate change. A part of the grants-in-aid from the upper tiers of the government could be linked to climate resilience efforts of PRIs.

4.4 Overall, given the pivotal role of PRIs in local governance and rural development in India, it is imperative to empower local leaders and officials by providing them with ample and diverse funding sources, promoting greater decentralisation, implementing capacity-building programs, and upgrading infrastructure. There is also a need to raise citizens' awareness about the functions and significance of PRIs by encouraging their increased participation in local governance processes and by enhancing people-centric administration and communication.

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Appendices



Appendix I : Revenue Receipts of Village Panchayats

(₹ per Panchayat)

Item	ANDHRA PRADESH			ASSAM		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	4,65,628	5,56,773	2,69,540	32,69,145	33,25,945	35,53,193
I. Own Tax Revenue (1 - 8)	2,47,816	2,83,786	1,52,382	229	256	145
1 Taxes on Profession, Trades, etc.	1,635	1,276	1,233	229	256	145
2 Land Revenue	4	7	17	-	-	-
3 Stamps and Registration Fees	42,690	55,423	37,042	-	-	-
4 Taxes on Property other than Agriculture Land	2,02,653	2,25,899	1,13,189	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	48	45	52	-	-	-
7 Service Tax	142	182	344	-	-	-
8 Taxes on Duties and Commodities	644	954	504	-	-	-
II. Own Non-Tax Revenue (1 - 15)	1,66,996	2,27,546	98,301	1,01,611	42,703	57,808
1 Interest Receipts	-	-	-	91,836	39,252	54,937
2 Maintenance of Community Assets	1,131	917	583	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	1,426	1,336	475	23	35	102
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	8,815	9,617	5,225	-	-	-
7 Rural Housing	252	280	69	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	8,711	8,251	6,731	-	-	-
10 Forestry	0	2	2	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	1,46,450	2,06,919	85,049	9,752	3,417	2,769
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	211	225	168	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	50,815	45,441	18,857	31,67,305	32,82,986	34,95,239
1 Grants from Central Government	37,389	15,368	5,465	31,65,715	32,81,202	34,94,743
2 Grants from other Institutions	1,003	441	314	421	574	151
3 Grants from State Government	12,423	29,632	13,078	1,169	1,210	345

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	BIHAR			CHHATTISGARH		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	8,45,115	35,43,337	38,94,337	15,42,670	13,30,307	13,53,237
I. Own Tax Revenue (1 - 8)	-	-	-	1,245	1,782	1,852
1 Taxes on Profession, Trades, etc.	-	-	-	897	1,324	1,353
2 Land Revenue	-	-	-	10	6	25
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	37	102	54
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	8	11	15
7 Service Tax	-	-	-	263	332	395
8 Taxes on Duties and Commodities	-	-	-	31	9	10
II. Own Non-Tax Revenue (1 - 15)	1,254	3,584	7,573	28,625	34,107	30,564
1 Interest Receipts	1,254	3,584	7,573	7,002	6,199	7,347
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	50	83	90
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	550	527	309
7 Rural Housing	-	-	-	12	14	6
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	47	83	206
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	467	2,928	2,196
12 Panchayati Raj Programmes	-	-	-	20,493	24,266	20,407
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	5	8	1
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	8,43,862	35,39,753	38,86,763	15,12,800	12,94,417	13,20,821
1 Grants from Central Government	8,43,862	35,39,753	38,86,763	12,38,545	10,22,515	10,86,677
2 Grants from other Institutions	-	-	-	48,047	57,600	58,345
3 Grants from State Government	-	-	-	2,26,207	2,14,301	1,75,800

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	GOA			GUJARAT		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	31,55,196	18,92,429	10,70,294	11,15,748	10,01,382	17,37,364
I. Own Tax Revenue (1 - 8)	-	-	-	-	-	-
1 Taxes on Profession, Trades, etc.	-	-	-	-	-	-
2 Land Revenue	-	-	-	-	-	-
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	-	-	-
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	5,979	11,728	5,673	10,853	7,738	9,754
1 Interest Receipts	5,979	11,728	5,673	10,853	7,738	9,754
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	-	-	-
7 Rural Housing	-	-	-	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	-	-	-	-	-	-
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	31,49,217	18,80,701	10,64,620	11,04,894	9,93,643	17,27,611
1 Grants from Central Government	31,49,217	18,80,701	10,64,620	11,04,894	9,93,643	17,27,611
2 Grants from other Institutions	-	-	-	-	-	-
3 Grants from State Government	-	-	-	-	-	-

Note: - : Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	HARYANA			HIMACHAL PRADESH		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	14,10,376	10,15,632	4,09,793	18,46,373	22,88,874	24,53,094
I. Own Tax Revenue (1 - 8)	161	258	245	1,865	1,854	1,463
1 Taxes on Profession, Trades, etc.	-	-	-	36	8	12
2 Land Revenue	143	221	207	168	143	101
3 Stamps and Registration Fees	-	-	-	35	48	22
4 Taxes on Property other than Agriculture Land	18	37	38	1,408	1,441	1,178
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	164	144	119
8 Taxes on Duties and Commodities	-	-	-	53	70	32
II. Own Non-Tax Revenue (1 - 15)	52,200	46,952	49,166	2,54,533	2,44,911	2,65,991
1 Interest Receipts	5,341	4,990	5,271	71,654	58,877	64,502
2 Maintenance of Community Assets	-	-	-	487	370	389
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	1	1	0
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	79	80	69
7 Rural Housing	-	-	-	58	54	60
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	325	296	366	-	-	-
10 Forestry	-	-	-	0	0	0
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	46,533	41,666	43,529	1,82,253	1,85,530	2,00,970
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	13,58,015	9,68,421	3,60,383	15,89,976	20,42,109	21,85,640
1 Grants from Central Government	13,33,362	9,62,939	3,56,984	6,86,523	11,43,361	12,17,586
2 Grants from other Institutions	612	385	343	8,116	7,442	7,543
3 Grants from State Government	24,042	5,098	3,055	8,95,337	8,91,306	9,60,511

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	JAMMU AND KASHMIR			JHARKHAND		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	7,82,174	7,16,001	6,26,805	26,09,016	13,33,254	21,30,628
I. Own Tax Revenue (1 - 8)	-	-	-	-	-	-
1 Taxes on Profession, Trades, etc.	-	-	-	-	-	-
2 Land Revenue	-	-	-	-	-	-
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	-	-	-
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	9,135	12,184	6,879	14,966	16,495	10,128
1 Interest Receipts	9,135	12,184	6,879	14,966	16,495	10,128
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	-	-	-
7 Rural Housing	-	-	-	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	-	-	-	-	-	-
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	7,73,040	7,03,817	6,19,926	25,94,050	13,16,759	21,20,500
1 Grants from Central Government	7,73,040	7,03,817	6,19,926	25,94,050	13,16,759	21,20,500
2 Grants from other Institutions	-	-	-	-	-	-
3 Grants from State Government	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	KARNATAKA			KERALA		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	34,61,736	35,63,266	41,91,999	-	59,71,296	60,69,941
I. Own Tax Revenue (1 - 8)	-	-	-	-	-	-
1 Taxes on Profession, Trades, etc.	-	-	-	-	-	-
2 Land Revenue	-	-	-	-	-	-
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	-	-	-
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	6,063	3,813	4,156	-	41,435	1,19,126
1 Interest Receipts	6,063	3,813	4,156	-	41,435	1,19,126
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	-	-	-
7 Rural Housing	-	-	-	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	-	-	-	-	-	-
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	34,55,673	35,59,453	41,87,843	-	59,29,861	59,50,815
1 Grants from Central Government	34,55,673	35,59,453	41,87,843	-	59,29,861	59,50,815
2 Grants from other Institutions	-	-	-	-	-	-
3 Grants from State Government	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	MADHYA PRADESH			MAHARASHTRA		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	21,95,074	10,11,059	7,58,200	16,99,041	19,78,567	20,41,112
I. Own Tax Revenue (1 - 8)	-	-	-	1,63,843	1,84,350	1,91,968
1 Taxes on Profession, Trades, etc.	-	-	-	330	327	303
2 Land Revenue	-	-	-	502	406	504
3 Stamps and Registration Fees	-	-	-	492	267	451
4 Taxes on Property other than Agriculture Land	-	-	-	1,59,188	1,79,659	1,86,595
5 Taxes on Vehicles	-	-	-	0	0	0
6 Taxes on Goods and Passengers	-	-	-	33	10	8
7 Service Tax	-	-	-	3,216	3,577	4,005
8 Taxes on Duties and Commodities	-	-	-	82	103	101
II. Own Non-Tax Revenue (1 - 15)	125	150	114	2,77,187	3,06,198	3,39,856
1 Interest Receipts	125	150	114	34,275	30,004	38,728
2 Maintenance of Community Assets	-	-	-	1,519	1,738	1,788
3 Education	-	-	-	0	1	1
4 Market and Fairs	-	-	-	407	632	945
5 Health and Family Welfare	-	-	-	471	483	427
6 Water Supply and Sanitation	-	-	-	63,815	69,064	64,161
7 Rural Housing	-	-	-	10,372	11,853	13,611
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	10	14	10
9 Fisheries	-	-	-	27	16	19
10 Forestry	-	-	-	1	0	0
11 Agriculture including Agriculture Extension	-	-	-	123	171	156
12 Panchayati Raj Programmes	-	-	-	1,65,927	1,91,992	2,19,808
13 Minor Irrigation	-	-	-	5	5	0
14 Rural Electrification	-	-	-	102	119	117
15 Village and Small Scale Industries	-	-	-	131	105	85
III. Grants-in-aid (1 - 3)	21,94,949	10,10,909	7,58,087	12,58,011	14,88,019	15,09,288
1 Grants from Central Government	21,94,949	10,10,909	7,58,087	10,30,264	12,28,813	12,60,148
2 Grants from other Institutions	-	-	-	34,817	44,372	45,390
3 Grants from State Government	-	-	-	1,92,930	2,14,834	2,03,750

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	MANIPUR			MIZORAM		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	32,41,585	13,19,958	16,39,026	5,92,227	6,74,868	2,96,462
I. Own Tax Revenue (1 - 8)	-	-	-	-	-	-
1 Taxes on Profession, Trades, etc.	-	-	-	-	-	-
2 Land Revenue	-	-	-	-	-	-
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	-	-	-
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	39,469	29,278	12,093	-	-	-
1 Interest Receipts	39,469	29,278	12,093	-	-	-
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	-	-	-
7 Rural Housing	-	-	-	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	-	-	-	-	-	-
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	32,02,116	12,90,680	16,26,933	5,92,227	6,74,868	2,96,462
1 Grants from Central Government	32,02,116	12,90,680	16,26,933	5,92,227	6,74,868	2,96,462
2 Grants from other Institutions	-	-	-	-	-	-
3 Grants from State Government	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	ODISHA			PUNJAB		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	54,34,612	45,04,213	33,76,376	17,72,652	9,04,303	5,77,145
I. Own Tax Revenue (1 - 8)	21	33	25	-	-	-
1 Taxes on Profession, Trades, etc.	-	-	-	-	-	-
2 Land Revenue	15	22	16	-	-	-
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	6	11	8	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	-	-	-
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	1,66,365	1,26,210	1,18,937	1,416	905	1,549
1 Interest Receipts	94,746	66,969	73,291	1,416	905	1,549
2 Maintenance of Community Assets	39	16	12	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	779	826	1,361	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	32	139	71	-	-	-
7 Rural Housing	2	9	0	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	201	135	167	-	-	-
10 Forestry	0	0	0	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	70,566	58,117	44,036	-	-	-
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	52,68,226	43,77,970	32,57,414	17,71,236	9,03,398	5,75,596
1 Grants from Central Government	32,02,409	26,42,255	20,48,942	17,71,236	9,03,398	5,75,596
2 Grants from other Institutions	72,878	80,455	38,791	-	-	-
3 Grants from State Government	19,92,939	16,55,259	11,69,681	-	-	-

Note: - : Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	RAJASTHAN			SIKKIM		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	16,47,720	26,55,988	19,68,518	32,53,450	47,89,852	36,86,793
I. Own Tax Revenue (1 - 8)	-	-	-	270	204	702
1 Taxes on Profession, Trades, etc.	-	-	-	110	113	263
2 Land Revenue	-	-	-	-	-	-
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	160	91	439
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	3	1	9	2,57,122	3,55,143	3,49,815
1 Interest Receipts	3	1	9	93,924	88,078	78,647
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	-	-	-
7 Rural Housing	-	-	-	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	-	-	-	1,63,197	2,67,065	2,71,168
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	16,47,717	26,55,987	19,68,509	29,96,058	44,34,505	33,36,276
1 Grants from Central Government	16,47,586	26,55,921	19,68,418	12,72,650	16,19,156	10,58,454
2 Grants from other Institutions	-	-	-	-	-	-
3 Grants from State Government	132	65	90	17,23,408	28,15,350	22,77,822

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	TAMIL NADU			TELANGANA		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	46,22,772	39,56,451	33,21,014	20,36,072	15,98,570	11,52,065
I. Own Tax Revenue (1 - 8)	1,17,782	1,21,360	1,27,783	81,867	94,653	72,257
1 Taxes on Profession, Trades, etc.	29,855	28,962	29,861	2,879	2,699	1,500
2 Land Revenue	1,040	1,104	2,037	-	-	-
3 Stamps and Registration Fees	27	38	61	340	377	361
4 Taxes on Property other than Agriculture Land	84,009	88,311	93,180	77,974	90,835	69,811
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	269	215	256	2	4	0
7 Service Tax	434	582	379	215	288	265
8 Taxes on Duties and Commodities	2,149	2,148	2,010	456	450	321
II. Own Non-Tax Revenue (1 - 15)	2,14,543	1,96,133	2,51,507	83,939	82,822	63,187
1 Interest Receipts	59,302	50,113	56,272	14	18	11
2 Maintenance of Community Assets	54	95	32	4	4	3
3 Education	-	-	-	-	-	-
4 Market and Fairs	65	105	137	167	234	186
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	18,648	13,853	14,000	3,613	3,771	1,804
7 Rural Housing	914	953	1,230	1,926	2,363	1,734
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	465	409	354	72	63	43
10 Forestry	1	1	1	-	-	-
11 Agriculture including Agriculture Extension	31	4	20	-	-	-
12 Panchayati Raj Programmes	1,35,063	1,30,600	1,79,462	77,830	76,073	59,142
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	313	295	264
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	42,90,448	36,38,959	29,41,725	18,70,267	14,21,096	10,16,621
1 Grants from Central Government	18,42,792	20,61,416	11,40,384	5,01,242	3,32,099	1,83,361
2 Grants from other Institutions	47,099	33,008	35,168	8,460	7,084	4,188
3 Grants from State Government	24,00,557	15,44,535	17,66,173	13,60,565	10,81,913	8,29,073

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	TRIPURA			UTTAR PRADESH		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	13,75,759	16,39,519	9,35,008	18,01,843	17,09,062	16,24,078
I. Own Tax Revenue (1 - 8)	1	5	1	-	-	-
1 Taxes on Profession, Trades, etc.	-	-	-	-	-	-
2 Land Revenue	-	-	-	-	-	-
3 Stamps and Registration Fees	1	5	1	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	-	-	-
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	41,641	42,849	54,963	6,847	7,577	8,812
1 Interest Receipts	23,435	29,283	39,507	6,845	7,575	8,808
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	934	750	1,002	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	19	17	19	2	2	4
7 Rural Housing	-	-	-	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	17,253	12,799	14,435	-	-	-
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	13,34,117	15,96,665	8,80,044	17,94,996	17,01,485	16,15,266
1 Grants from Central Government	9,17,255	11,77,554	4,66,588	12,38,735	10,47,868	9,28,221
2 Grants from other Institutions	726	2,067	1,561	6,742	7,012	6,805
3 Grants from State Government	4,16,135	4,17,043	4,11,895	5,49,519	6,46,605	6,80,239

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	UTTARAKHAND			WEST BENGAL		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE RECEIPTS (I+II+III)	6,87,651	5,55,839	3,47,103	41,87,781	64,90,137	57,24,862
I. Own Tax Revenue (1 - 8)	-	-	-	-	-	-
1 Taxes on Profession, Trades, etc.	-	-	-	-	-	-
2 Land Revenue	-	-	-	-	-	-
3 Stamps and Registration Fees	-	-	-	-	-	-
4 Taxes on Property other than Agriculture Land	-	-	-	-	-	-
5 Taxes on Vehicles	-	-	-	-	-	-
6 Taxes on Goods and Passengers	-	-	-	-	-	-
7 Service Tax	-	-	-	-	-	-
8 Taxes on Duties and Commodities	-	-	-	-	-	-
II. Own Non-Tax Revenue (1 - 15)	2,513	2,800	4,565	20,908	36,182	40,399
1 Interest Receipts	2,508	2,798	4,561	20,908	36,182	40,399
2 Maintenance of Community Assets	-	-	-	-	-	-
3 Education	-	-	-	-	-	-
4 Market and Fairs	-	-	-	-	-	-
5 Health and Family Welfare	-	-	-	-	-	-
6 Water Supply and Sanitation	-	-	-	-	-	-
7 Rural Housing	-	-	-	-	-	-
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
9 Fisheries	-	-	-	-	-	-
10 Forestry	-	-	-	-	-	-
11 Agriculture including Agriculture Extension	-	-	-	-	-	-
12 Panchayati Raj Programmes	5	1	5	-	-	-
13 Minor Irrigation	-	-	-	-	-	-
14 Rural Electrification	-	-	-	-	-	-
15 Village and Small Scale Industries	-	-	-	-	-	-
III. Grants-in-aid (1 - 3)	6,85,138	5,53,040	3,42,538	41,66,874	64,53,955	56,84,463
1 Grants from Central Government	6,84,265	5,50,794	3,39,538	41,66,874	64,53,955	56,84,463
2 Grants from other Institutions	-	-	-	-	-	-
3 Grants from State Government	873	2,245	3,000	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix I : Revenue Receipts of Village Panchayats (Concl.)

(₹ per Panchayat)

Item	ALL STATES/UTs*		
	2020-21	2021-22	2022-23
1	2	3	4
REVENUE RECEIPTS (I+II+III)	22,02,057	23,20,265	21,23,384
I. Own Tax Revenue (1 - 8)	55,918	62,595	49,893
1 Taxes on Profession, Trades etc.	4,496	4,371	4,334
2 Land Revenue	269	273	415
3 Stamps and Registration Fees	7,264	9,360	6,323
4 Taxes on Property other than Agriculture Land	65,662	73,287	58,007
5 Taxes on Vehicles	0	0	0
6 Taxes on Goods and Passengers	72	57	66
7 Service Tax	656	742	850
8 Taxes on Duties and Commodites	569	622	496
II. Own Non-Tax Revenue (1 - 15)	70,572	72,286	73,497
1 Interest Receipts	26,133	22,819	27,056
2 Maintenance of Community Assets	539	523	468
3 Education	0	1	1
4 Market and Fairs	428	445	478
5 Health and Family Welfare	471	483	427
6 Water Supply and Sanitation	10,619	10,786	9,518
7 Rural Housing	1,934	2,218	2,387
8 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	28	49	108
9 Fisheries	1,634	1,528	1,280
10 Forestry	0	1	1
11 Agriculture including Agriculture Extension	207	1,034	791
12 Panchayati Raj Programmes	86,277	99,870	95,065
13 Minor Irrigation	5	5	0
14 Rural Electrification	158	162	138
15 Village and Small Scale Industries	131	105	85
III. Grants-in-aid (1 - 3)	21,06,881	22,21,496	20,28,778
1 Grants from Central Government	17,05,875	18,46,118	16,94,428
2 Grants from other Institutions	20,811	21,858	18,054
3 Grants from State Governemt	6,99,731	6,79,957	6,06,751

Note: 1. Data are not available.

2. *: Data pertain to 26 States/UTs.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats

(₹ per Panchayat)

Item	ANDHRA PRADESH			ASSAM		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	10,30,354	7,38,938	3,60,550	57,01,657	10,97,101	11,35,235
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	90	64	68	-	-	-
4 Education	-	-	-	-	-	-
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	5	10	24	-	-	-
8 Interest Payments	-	-	-	4	22	1
9 Maintenance of Community Assets	2,030	894	795	4,68,887	1,02,462	91,386
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	7,04,843	5,37,208	2,46,049	51,86,076	9,70,627	9,73,580
(i) District Panchayat Programmes	2,308	1,803	885	-	-	-
(ii) Gram Panchayat Programmes	6,94,573	5,26,477	2,36,358	51,79,435	9,66,425	9,71,279
(iii) Other Expenditure	7,866	8,881	8,588	6,641	4,203	2,302
(iv) Panchayat Samiti Programmes	95	48	218	-	-	-
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	53,838	21,010	10,628	-	-	-
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	-	-	-
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	5,443	4,033	2,495	15,290	4,163	4,352
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	2,64,105	1,75,718	1,00,492	31,400	19,826	65,916
(i) Maintenance and Repair of Tube-wells	12,270	5,973	3,358	210	135	50
(ii) Maintenance of Water Supply line	77,785	44,590	25,530	-	-	-
(iii) Other Expenditure	26,978	19,012	10,977	31,190	19,692	65,865
(iv) Sewage and Solid Waste Management	-	-	-	-	-	-
(v) Sewerage and Sanitation	1,47,073	1,06,144	60,627	-	-	-
(vi) Storm water drainage	-	-	-	-	-	-
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	BIHAR			CHHATTISGARH		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	17,657	40,801	63,026	12,78,403	9,70,873	9,58,156
1 Agriculture including Agriculture Extension	-	-	-	696	2,282	2,142
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	231	583	518
3 Art, Culture and Libraries	-	-	-	3	14	1
4 Education	-	-	-	12	0	27
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	-	-
8 Interest Payments	98	75	73	612	703	56
9 Maintenance of Community Assets	192	192	4,862	24,616	19,130	20,852
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	28	60	95
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	8,970	14,936	20,994	11,29,882	7,39,014	6,26,334
(i) District Panchayat Programmes	-	-	-	17,720	22,942	16,088
(ii) Gram Panchayat Programmes	8,970	14,936	20,994	10,76,108	6,75,022	5,78,210
(iii) Other Expenditure	-	-	-	32,065	34,679	28,376
(iv) Panchayat Samiti Programmes	-	-	-	3,989	6,371	3,660
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	78	59	45
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	-	-	-	186	350	444
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	25,032	21,474	16,147
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	5,321	10,216	1,131	11,738	8,218	8,582
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	3,077	15,381	35,967	85,289	1,78,986	2,82,911
(i) Maintenance and Repair of Tube-wells	-	-	-	6,516	8,236	10,347
(ii) Maintenance of Water Supply line	-	-	-	11,579	24,218	36,305
(iii) Other Expenditure	3,077	15,381	35,967	62,620	1,37,868	2,23,658
(iv) Sewage and Solid Waste Management	-	-	-	545	1,122	1,329
(v) Sewerage and Sanitation	-	-	-	3,912	7,415	11,130
(vi) Storm water drainage	-	-	-	116	127	142
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	0	1	1

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	GOA			GUJARAT		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	14,61,108	17,99,576	13,27,213	10,38,024	5,43,818	4,31,824
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	-	-	-	-	-	-
4 Education	-	-	-	-	-	-
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	-	-
8 Interest Payments	-	-	-	81	26	298
9 Maintenance of Community Assets	-	-	-	-	-	-
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	14,58,155	17,98,792	13,21,691	10,20,337	5,22,761	4,10,274
(i) District Panchayat Programmes	-	-	-	-	-	-
(ii) Gram Panchayat Programmes	14,58,155	17,98,792	13,21,691	10,20,337	5,22,761	4,10,274
(iii) Other Expenditure	-	-	-	-	-	-
(iv) Panchayat Samiti Programmes	-	-	-	-	-	-
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	-	-	-	-	-	-
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	-	-	-
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	-	-	-	11,481	13,063	9,709
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	2,953	785	5,522	6,126	7,967	11,542
(i) Maintenance and Repair of Tube-wells	-	-	-	-	-	-
(ii) Maintenance of Water Supply line	-	-	-	2,050	1,388	3,730
(iii) Other Expenditure	2,953	785	5,522	562	950	1,989
(iv) Sewage and Solid Waste Management	-	-	-	-	-	-
(v) Sewerage and Sanitation	-	-	-	3,515	5,629	5,822
(vi) Storm water drainage	-	-	-	-	-	-
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	HARYANA			HIMACHAL PRADESH		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	17,38,363	6,83,536	4,60,889	18,35,105	13,12,185	13,73,214
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	-	-	-	-	-	-
4 Education	-	-	-	-	-	-
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	-	-
8 Interest Payments	2,897	1,670	4,092	1,548	882	983
9 Maintenance of Community Assets	26,825	4,455	2,381	16,020	5,898	6,935
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	2,954	1,697	2,023
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	16,48,576	6,02,613	3,91,560	17,62,280	12,63,021	13,09,736
(i) District Panchayat Programmes	3,980	1,914	1,165	646	246	688
(ii) Gram Panchayat Programmes	16,20,162	5,94,224	3,81,370	17,13,571	12,02,310	12,58,344
(iii) Other Expenditure	24,434	6,475	9,025	47,987	60,408	50,647
(iv) Panchayat Samiti Programmes	-	-	-	76	56	57
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	4,688	3,526	2,968
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	-	-	-	176	86	241
18 Rural Housing	-	-	-	1,625	2,771	1,777
19 Social Security and Welfare	-	-	-	134	81	226
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	-	-	-	29,621	18,181	21,428
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	60,065	74,798	62,856	16,058	16,041	26,897
(i) Maintenance and Repair of Tube-wells	123	84	114	127	85	175
(ii) Maintenance of Water Supply line	493	85	72	437	312	943
(iii) Other Expenditure	54,277	59,743	55,985	5,146	6,812	12,778
(iv) Sewage and Solid Waste Management	2,760	12,661	5,345	34	24	203
(v) Sewerage and Sanitation	2,195	1,956	1,251	10,314	8,808	12,798
(vi) Storm water drainage	217	269	89	-	-	-
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	JAMMU AND KASHMIR			JHARKHAND		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	12,07,178	12,59,916	9,44,299	17,27,539	18,17,217	8,50,494
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	-	-	-	-	-	-
4 Education	-	-	-	-	-	-
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	-	-
8 Interest Payments	-	-	-	190	9	108
9 Maintenance of Community Assets	-	-	-	226	350	283
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	12,07,178	12,59,916	9,44,299	14,97,164	11,84,038	4,78,156
(i) District Panchayat Programmes	-	-	-	369	701	85
(ii) Gram Panchayat Programmes	12,07,178	12,59,916	9,44,299	14,96,794	11,83,337	4,78,071
(iii) Other Expenditure	-	-	-	-	-	-
(iv) Panchayat Samiti Programmes	-	-	-	-	-	-
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	-	-	-	-	-	-
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	-	-	-
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	-	-	-	5,119	11,731	2,812
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	-	-	-	2,24,841	6,21,089	3,69,134
(i) Maintenance and Repair of Tube-wells	-	-	-	608	2,531	1,173
(ii) Maintenance of Water Supply line	-	-	-	6,346	11,826	8,139
(iii) Other Expenditure	-	-	-	2,03,829	5,53,496	3,26,293
(iv) Sewage and Solid Waste Management	-	-	-	581	2,570	806
(v) Sewerage and Sanitation	-	-	-	12,564	46,049	31,045
(vi) Storm water drainage	-	-	-	913	4,617	1,678
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	KARNATAKA			KERALA		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	30,86,419	27,52,610	25,54,440	-	25,72,143	33,58,816
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	1,201	1,031
3 Art, Culture and Libraries	-	-	-	-	407	647
4 Education	-	-	-	-	12,501	13,217
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	6,442	3,844
8 Interest Payments	5,674	4,362	1,344	-	354	1,675
9 Maintenance of Community Assets	-	-	-	-	1,08,477	99,906
10 Market and Fairs	-	-	-	-	3,084	4,460
11 Minor Irrigation	-	-	-	-	496	475
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	23,25,727	11,95,472	7,59,274	-	1,66,564	1,87,951
(i) District Panchayat Programmes	6,763	6,736	4,662	-	-	-
(ii) Gram Panchayat Programmes	23,18,001	11,87,507	7,53,525	-	1,55,865	1,82,763
(iii) Other Expenditure	-	-	-	-	-	-
(iv) Panchayat Samiti Programmes	963	1,230	1,086	-	10,699	5,188
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	-	-	-	-	1,92,968	1,64,925
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	-	113	53
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	-	-	-	-	4,78,919	5,15,125
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	7,55,019	15,52,775	17,93,822	-	15,89,660	23,53,454
(i) Maintenance and Repair of Tube-wells	17,409	25,229	25,524	-	51,572	64,052
(ii) Maintenance of Water Supply line	1,43,886	1,81,936	1,47,941	-	3,86,577	5,28,400
(iii) Other Expenditure	5,76,000	13,12,958	15,88,938	-	4,38,623	7,52,558
(iv) Sewage and Solid Waste Management	5,286	7,291	8,879	-	4,00,162	5,85,701
(v) Sewerage and Sanitation	10,295	23,169	19,889	-	2,31,696	3,40,484
(vi) Storm water drainage	2,143	2,193	2,652	-	81,029	82,259
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	10,955	12,053

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	LADAKH			MADHYA PRADESH		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	3,36,440	2,20,592	1,94,712	4,38,788	4,32,756	3,92,302
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	-	-	-	-	-	-
4 Education	-	-	-	3	2	4
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	-	-
8 Interest Payments	-	-	-	-	-	-
9 Maintenance of Community Assets	2,59,652	2,07,654	1,69,816	5,647	3,898	2,793
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	76,788	12,937	24,896	3,01,014	1,85,476	1,88,285
(i) District Panchayat Programmes	-	-	-	1,530	2,219	1,822
(ii) Gram Panchayat Programmes	76,788	12,937	24,896	2,99,141	1,82,609	1,86,017
(iii) Other Expenditure	-	-	-	-	-	-
(iv) Panchayat Samiti Programmes	-	-	-	343	649	446
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	-	-	-	7	16	13
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	63	44	34
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	-	-	-	46,450	31,601	18,943
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	-	-	-	85,603	2,11,718	1,82,231
(i) Maintenance and Repair of Tube-wells	-	-	-	1,006	1,113	776
(ii) Maintenance of Water Supply line	-	-	-	5,453	7,865	6,564
(iii) Other Expenditure	-	-	-	70,162	1,82,938	1,59,159
(iv) Sewage and Solid Waste Management	-	-	-	553	1,326	732
(v) Sewerage and Sanitation	-	-	-	5,299	11,884	10,225
(vi) Storm water drainage	-	-	-	3,130	6,593	4,775
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	MAHARASHTRA			MANIPUR		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	17,62,877	12,71,375	15,57,099	12,77,022	6,82,457	8,07,871
1 Agriculture including Agriculture Extension	260	210	250	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	1	0	0	-	-	-
3 Art, Culture and Libraries	188	86	89	-	-	-
4 Education	3,021	2,704	2,400	-	-	-
5 Fisheries	0	1	0	-	-	-
6 Forestry	153	123	174	-	-	-
7 Health and Family Welfare	8,179	4,587	4,570	-	-	-
8 Interest Payments	27,485	42,125	30,411	357	33	236
9 Maintenance of Community Assets	31,999	19,210	19,521	1,93,268	97,515	53,095
10 Market and Fairs	933	947	1,601	-	-	-
11 Minor Irrigation	156	149	131	-	-	-
12 Non-Conventional Sources of Energy	70	20	11	-	-	-
13 Panchayati Raj Programmes (i-iv)	15,28,552	9,91,597	11,79,810	7,96,070	4,48,790	3,07,806
(i) District Panchayat Programmes	7,127	7,561	7,439	-	-	-
(ii) Gram Panchayat Programmes	14,30,074	8,90,852	10,64,847	7,96,070	4,48,790	3,07,806
(iii) Other Expenditure	89,203	91,455	1,05,851	-	-	-
(iv) Panchayat Samiti Programmes	2,148	1,730	1,673	-	-	-
14 Pension and Other Retirement Benefits	1	2	2	-	-	-
15 Poverty Alleviation Programme	630	426	514	-	-	-
16 Public Distribution System	61	121	47	-	-	-
17 Rural Electrification	10,132	9,442	9,201	-	-	-
18 Rural Housing	4,424	4,523	4,955	-	-	-
19 Social Security and Welfare	2,124	1,924	2,003	-	-	-
20 Soil and Water Conservation	66	38	29	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	22,645	19,786	23,474	-	-	-
23 Village and Small Scale Industries	80	33	38	-	-	-
24 Water Supply and Sanitation (i-vi)	1,14,712	1,68,471	2,71,693	2,87,327	1,36,119	4,46,734
(i) Maintenance and Repair of Tube-wells	8,511	8,137	8,849	8,433	1,873	7,894
(ii) Maintenance of Water Supply line	44,322	58,965	76,206	18,824	4,388	15,536
(iii) Other Expenditure	33,979	70,973	1,34,533	1,53,516	75,145	2,48,627
(iv) Sewage and Solid Waste Management	32	53	22	4,268	2,314	66
(v) Sewerage and Sanitation	27,859	30,336	52,083	1,02,286	52,399	1,74,611
(vi) Storm water drainage	8	7	0	-	-	-
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	3,827	2,908	3,336	-	-	-
26 Women and Child Welfare	3,180	1,941	2,837	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	ODISHA			PUNJAB		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	50,22,057	42,71,260	29,61,630	13,22,197	9,59,227	3,34,101
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	-	-	-	-	-	-
4 Education	632	734	545	-	-	-
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	-	-
8 Interest Payments	271	113	8	486	413	40
9 Maintenance of Community Assets	3,53,666	2,30,363	1,28,448	1,941	1,814	1,082
10 Market and Fairs	102	52	62	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	32,27,013	25,03,843	18,54,457	12,91,522	8,96,611	2,82,887
(i) District Panchayat Programmes	280	236	58	93	240	163
(ii) Gram Panchayat Programmes	32,09,357	24,87,328	18,46,438	12,91,429	8,96,371	2,82,724
(iii) Other Expenditure	12,868	12,200	5,288	-	-	-
(iv) Panchayat Samiti Programmes	4,509	4,079	2,674	-	-	-
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	49,551	42,012	27,741	-	-	-
16 Public Distribution System	1,44,194	1,39,365	50,383	-	-	-
17 Rural Electrification	-	-	-	-	-	-
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	10,49,411	10,28,726	5,51,707	-	-	-
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	31,811	23,410	14,899	-	-	-
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	1,65,406	3,02,643	3,33,379	28,248	60,389	50,093
(i) Maintenance and Repair of Tube-wells	13,394	11,007	10,431	-	-	-
(ii) Maintenance of Water Supply line	34,479	58,515	51,446	482	905	787
(iii) Other Expenditure	1,13,129	2,26,523	2,65,181	23,216	46,052	39,760
(iv) Sewage and Solid Waste Management	69	78	107	115	122	52
(v) Sewerage and Sanitation	3,709	5,701	5,529	4,349	13,230	9,372
(vi) Storm water drainage	625	818	685	87	80	121
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	RAJASTHAN			SIKKIM		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	14,86,861	12,22,754	12,28,009	41,76,077	33,60,638	28,57,757
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	-	-	-	-	-	-
4 Education	-	-	-	-	-	-
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	57	34	40	-	-	-
8 Interest Payments	0	0	0	110	149	33
9 Maintenance of Community Assets	1,952	4,249	3,057	11,137	6,882	4,236
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	13,55,511	9,53,124	8,67,251	41,30,624	33,40,216	28,22,592
(i) District Panchayat Programmes	77	125	172	-	-	-
(ii) Gram Panchayat Programmes	13,55,320	9,52,698	8,66,895	39,86,042	30,46,963	25,67,134
(iii) Other Expenditure	-	-	-	1,44,582	2,93,253	2,55,458
(iv) Panchayat Samiti Programmes	114	301	183	-	-	-
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	147	313	219	-	-	-
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	472	248	65
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	5,579	9,611	9,421	-	-	-
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	1,23,616	2,55,424	3,48,021	33,735	13,143	30,831
(i) Maintenance and Repair of Tube-wells	1,893	1,849	2,583	-	-	-
(ii) Maintenance of Water Supply line	3,916	7,470	8,803	13,193	7,747	18,846
(iii) Other Expenditure	1,10,228	2,32,419	3,19,940	7,859	4,848	10,475
(iv) Sewage and Solid Waste Management	976	873	1,004	-	-	-
(v) Sewerage and Sanitation	5,661	11,555	13,926	12,683	549	1,510
(vi) Storm water drainage	941	1,258	1,764	-	-	-
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	TAMIL NADU			TELANGANA		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	23,42,809	22,45,771	26,50,203	16,50,931	16,31,687	11,00,079
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	151	193	199	-	-	-
4 Education	-	-	-	-	-	-
5 Fisheries	1	2	4	-	-	-
6 Forestry	-	-	-	166	74	18
7 Health and Family Welfare	7,782	8,162	5,871	-	-	-
8 Interest Payments	2,465	769	588	0	1	1
9 Maintenance of Community Assets	3,749	4,795	4,371	580	755	263
10 Market and Fairs	1	1	3	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	15,14,017	13,43,733	15,69,214	12,99,075	12,87,735	8,61,701
(i) District Panchayat Programmes	7,448	2,737	2,401	2,465	3,273	1,381
(ii) Gram Panchayat Programmes	14,10,465	12,56,855	14,40,297	12,87,562	12,69,956	8,52,894
(iii) Other Expenditure	47,111	40,399	79,027	4,874	7,546	4,901
(iv) Panchayat Samiti Programmes	48,992	43,743	47,489	4,174	6,959	2,526
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	3,68,057	3,34,609	3,26,785	1,15,542	95,009	72,511
18 Rural Housing	791	1,226	1,483	-	-	-
19 Social Security and Welfare	34	71	50	-	-	-
20 Soil and Water Conservation	903	606	518	-	-	-
21 Technical Training and Vocational Education	-	-	-	24	72	3
22 Transportation	8,837	13,575	18,258	26,876	28,635	16,557
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	4,36,021	5,38,028	7,22,858	2,08,667	2,19,405	1,49,025
(i) Maintenance and Repair of Tube-wells	73,552	77,254	84,469	1,005	701	734
(ii) Maintenance of Water Supply line	2,91,178	3,65,660	4,74,693	12,236	8,732	7,747
(iii) Other Expenditure	32,151	46,214	80,050	14,475	10,352	10,976
(iv) Sewage and Solid Waste Management	6	25	18	-	-	-
(v) Sewerage and Sanitation	39,002	48,716	83,409	1,80,951	1,99,620	1,29,568
(vi) Storm water drainage	132	158	219	-	-	-
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	TRIPURA			UTTAR PRADESH		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	8,47,831	8,96,653	8,45,194	7,83,792	7,80,960	9,44,352
1 Agriculture including Agriculture Extension	511	100	278	71	54	5
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	169	129	134	1,737	2,885	2,671
3 Art, Culture and Libraries	5,593	3,641	3,631	-	-	-
4 Education	326	349	479	18	19	18
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	-	-	-
8 Interest Payments	42	331	5	1,099	681	279
9 Maintenance of Community Assets	6,180	4,924	2,884	1,30,967	1,32,062	72,481
10 Market and Fairs	3	3	2	-	-	-
11 Minor Irrigation	37	749	127	31	4	4
12 Non-Conventional Sources of Energy	-	-	-	-	-	-
13 Panchayati Raj Programmes (i-iv)	6,96,132	6,86,476	6,42,687	4,05,916	3,94,894	5,52,592
(i) District Panchayat Programmes	21	4	80	285	215	248
(ii) Gram Panchayat Programmes	6,88,400	6,83,011	6,39,514	4,04,261	3,92,673	5,51,196
(iii) Other Expenditure	7,710	3,460	3,093	172	90	61
(iv) Panchayat Samiti Programmes	1	1	1	1,199	1,917	1,087
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	-	-	-	118	230	156
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	247	407	415	-	-	-
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	59,923	63,480	45,985	8,689	10,386	7,810
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	78,452	1,35,792	1,48,254	2,35,146	2,39,744	3,08,337
(i) Maintenance and Repair of Tube-wells	2,840	5,009	3,505	5,047	6,631	5,547
(ii) Maintenance of Water Supply line	2,450	1,821	1,454	61,694	78,647	73,583
(iii) Other Expenditure	70,698	1,25,683	1,40,435	1,01,129	1,03,807	1,47,118
(iv) Sewage and Solid Waste Management	48	27	27	587	575	571
(v) Sewerage and Sanitation	2,247	2,244	2,244	66,610	49,910	81,289
(vi) Storm water drainage	169	1,007	589	79	175	229
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	215	272	313	-	-	-
26 Women and Child Welfare	-	-	-	-	-	-

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Contd.)

(₹ per Panchayat)

Item	UTTARAKHAND			WEST BENGAL		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	2	3	4	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	4,55,295	2,67,260	2,97,101	12,87,091	22,63,669	25,14,645
1 Agriculture including Agriculture Extension	-	-	-	-	-	-
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	-	-	-	-	-	-
3 Art, Culture and Libraries	-	-	-	565	949	274
4 Education	-	-	-	764	755	1,664
5 Fisheries	-	-	-	-	-	-
6 Forestry	-	-	-	-	-	-
7 Health and Family Welfare	-	-	-	886	942	350
8 Interest Payments	158	54	87	71	6	4
9 Maintenance of Community Assets	260	382	152	40,707	70,559	60,212
10 Market and Fairs	-	-	-	-	-	-
11 Minor Irrigation	-	-	-	-	-	-
12 Non-Conventional Sources of Energy	-	-	-	752	109	39
13 Panchayati Raj Programmes (i-iv)	4,12,568	2,05,335	2,42,959	27,594	89,273	74,457
(i) District Panchayat Programmes	-	-	-	-	-	-
(ii) Gram Panchayat Programmes	4,12,479	2,05,102	2,42,795	27,594	89,273	74,457
(iii) Other Expenditure	70	158	130	-	-	-
(iv) Panchayat Samiti Programmes	19	75	35	-	-	-
14 Pension and Other Retirement Benefits	-	-	-	-	-	-
15 Poverty Alleviation Programme	-	-	-	-	-	-
16 Public Distribution System	-	-	-	-	-	-
17 Rural Electrification	94	37	25	22,144	27,157	24,057
18 Rural Housing	-	-	-	-	-	-
19 Social Security and Welfare	-	-	-	894	1,244	1,012
20 Soil and Water Conservation	-	-	-	-	-	-
21 Technical Training and Vocational Education	-	-	-	-	-	-
22 Transportation	6,594	3,676	3,141	6,00,534	8,77,865	9,93,486
23 Village and Small Scale Industries	-	-	-	-	-	-
24 Water Supply and Sanitation (i-vi)	35,621	57,776	50,737	5,90,902	11,93,691	13,58,077
(i) Maintenance and Repair of Tube-wells	7	21	10	1,64,574	3,05,850	3,44,233
(ii) Maintenance of Water Supply line	1,809	2,234	2,240	91,111	1,64,952	1,79,605
(iii) Other Expenditure	33,052	54,640	47,572	1,26,405	3,12,995	3,67,832
(iv) Sewage and Solid Waste Management	46	332	428	5,249	4,922	8,823
(v) Sewerage and Sanitation	331	246	294	69,525	1,45,038	1,60,029
(vi) Storm water drainage	376	304	193	1,34,038	2,59,934	2,97,556
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	-	-	-	-	-
26 Women and Child Welfare	-	-	-	1,277	1,118	1,014

Note: -: Data are not available.

Source: Estimates based on eGramSwaraj data.

Appendix II : Revenue Expenditure of Village Panchayats (Concl.d.)

(₹ per Panchayat)

Item	ALL STATES/UTs*		
	2020-21	2021-22	2022-23
1	2	3	4
TOTAL REVENUE EXPENDITURE (1 - 26)	17,32,475	13,88,299	12,50,124
1 Agriculture including Agriculture Extension	384	662	669
2 Animal Husbandry, Dairying, Poultry, and Fuel and Fodder	534	960	871
3 Art, Culture and Libraries	1,098	765	701
4 Education	682	2,133	2294
5 Fisheries	1	1	2
6 Forestry	160	99	96
7 Health and Family Welfare	3,382	3,363	2,450
8 Interest Payments	2,182	2,513	1,920
9 Maintenance of Community Assets	75,262	46,678	34,082
10 Market and Fairs	260	818	1,226
11 Minor Irrigation	641	526	476
12 Non-Conventional Sources of Energy	411	65	25
13 Panchayati Raj Programmes (i-iv)	14,00,463	9,07,500	7,36,211
(i) District Panchayat Programmes	3,407	3,397	2,489
(ii) Gram Panchayat Programmes	13,78,731	8,80,884	7,10,965
(iii) Other Expenditure	32,737	43,324	42,519
(iv) Panchayat Samiti Programmes	5,125	5,561	4,737
14 Pension and Other Retirement Benefits	1	2	2
15 Poverty Alleviation Programme	13,737	11,506	7,817
16 Public Distribution System	72,128	69,743	25,215
17 Rural Electrification	51,858	56,769	50,767
18 Rural Housing	2,280	2,840	2,738
19 Social Security and Welfare	1,19,823	1,05,433	57,171
20 Soil and Water Conservation	485	322	274
21 Technical Training and Vocational Education	24	72	3
22 Transportation	53,056	90,586	95,423
23 Village and Small Scale Industries	80	33	38
24 Water Supply and Sanitation (i-vi)	1,68,365	3,24,390	3,96,199
(i) Maintenance and Repair of Tube-wells	17,640	27,015	30,201
(ii) Maintenance of Water Supply line	41,186	67,563	79,456
(iii) Other Expenditure	80,723	1,69,079	2,10,508
(iv) Sewage and Solid Waste Management	1,322	25,558	36,124
(v) Sewerage and Sanitation	35,519	47,728	57,483
(vi) Storm water drainage	10,213	23,905	26,197
25 Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	2,021	1,590	1,825
26 Women and Child Welfare	1,486	3,504	3,976

Note: 1. Data are not available.

2. *: Data pertain to 26 States/UTs.

Source: Estimates based on eGramSwaraj data.

