

Utilization of the Untied and BRGF Funds- Understanding the Priorities

A study of the utilization pattern of BRGF and Untied Fund by the PRIs of Tonk District

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Executive Summary

The panchayats or the Panchayati Raj Institutions, the rural local governing bodies, have been receiving multiple funds which they spend on various development programmes and schemes. Most of the funds received by the panchayats are for the specific schemes and programmes which are conceived by the central government (the centrally sponsored schemes or CSS) or by the state governments. However, panchayat bodies also receive funds and grants which are not for any specific scheme/programme and the PRIs have considerable degree of autonomy in selecting the activities which can be undertaken utilizing those grants.

Untied fund from the state government and Backward Region Grant Fund (BRGF) from the central government are two such funds available with the panchayats. The PRIs have full control over these two grants, within the guidelines for these funds. Since the panchayats have autonomy in selecting the works to be done, utilizing these funds, the study of utilization pattern of these funds is likely to give insight on the priorities of the panchayats and elected representatives of the PRIs, which can be used in working with panchayats and in advocacy with the panchayats and the state government for reprioritizing the utilization, if needed.

This study analyzes the works/activities done by the panchayats of the Tonk district in Rajasthan utilizing Untied and BRGF funds. The works done by the panchayats have been grouped in various categories to see what percentage of these funds are going towards developing physical infrastructure, towards social and human development related activities, on providing drinking water or those benefitting exclusively women and so on.

Though the findings suggest that the physical infrastructure remains the major priority and eats up the larger share (around 2/3rd of these two funds), the social and human development related activities also get a considerable share (about one fifth of the total fund) in Tonk district. The conversation with the sarpanchs during the field visits suggest that the panchayat development activities are taken up based on the demands which are raised in the gram sabha and are prioritized by the panchayats. The study also highlights the problems faced by the panchayats in utilizing these funds and suggests some possible measures to address those problems.

The study could be completed by BARC with the support of UNICEF, Jaipur which is greatly acknowledged. The support of the Chief Planning Office, Tonk and government officials in block offices and insights and problems shared by the sarpanch and panchayat secretaries in various blocks visited for the study have been very useful for the study and highly appreciated.

Panchayati Raj Institutions – An Introduction

Panchayati Raj Institutions are the local self governance in the rural India. The PRIs known also as panchayats are a three tier governance system and have Constitutional status. The democratically elected PRIs are the means of the political, administrative and financial decentralization in the country.

Rajasthan was the first state in the country to adopt the PRIs as the local governance system on 2nd Oct 1958. The 3-tier system of Panchayati Raj is:

1. Village-level Panchayats, known as Gram Panchayat (GP)
2. Block-level Panchayats, known as Panchayat Samiti (PS)
3. District-level Panchayats, known as Zila Parsihad (ZP)

The 73rd and the 74th Constitution Amendment Act 1993 provided the PRIs a constitutional status with certain administrative and financial autonomy. These Constitutional amendments paved the way for more and systematic decentralization of power in the rural areas. With the PRIs having the constitutional status, political, administrative as well as fiscal (fiscal) powers of the state and unions governments have been decentralized.

- I. Political Decentralization – With regular elections and formation of the State Election Commissions, the PRIs have made possible political decentralization in the rural areas. People have the choice to elect their representative at the local level. This enhances the political participation and electoral accountability at the local level.
- II. Administrative Decentralization – The amendment devolved partial autonomy to the local governments (PRIs) enabling them to manage subjects devolved to them. There is a list of 29 subjects in the Constitution, which can be transferred to the PRIs by the state governments.
- III. Fiscal Decentralization – Certain financial powers have been vested in the PRIs for the successful development at the most basic level. Panchayats make budgets and plans, and get allocation from the central and the state level government under various schemes as well as grant in aid. The PRIs can also levy certain taxes. The state governments constitute the State Finance Commission, every five year to give recommendations on the funds and grants to be provided to the PRIs.

Panchayat Finances

Panchayats receive various grants from the central and state governments, besides the fund for implementing the state government and centrally sponsored schemes. The main sources of income of the PRIs are following:

- Grants and programmes/schemes from the state government e.g. grants made on the recommendations of the State Finance Commission
- Grants and programmes/schemes from the central government including the Thirteenth Finance Commission grants, and funds for various centrally sponsored schemes.
- Panchayats' own fund (taxes, rent etc.): Panchayats can have their own income by levying of taxes, rent from the premises.

However, the PRIs do not have autonomy to spend the way they want on all the funds they receive. Most of the funds are for a certain scheme or for a specific purpose, and can be spent only for their on the intended schemes. While some funds available with PRIs are not tied and PRIs have full autonomy to spend these fund for the local needs of their areas. This way the total fund available with the panchayats can also be categorized as Tied and Untied funds

- **Tied fund** is the fund which is for a certain scheme and can only be spent on that scheme. Tied Funds as the name suggests tied to certain schemes and programmes and carry certain guidelines. Panchayats cannot spend this money according to their need
- **Untied fund**, as the name suggests, are funds available with the panchayats on which they have autonomy and can utilize it according to the needs and requirements of their area

Tonk District: A profile

Tonk is situated in the northeast part of Rajasthan and is 100 kilometers away from Jaipur. The city of Tonk is the administrative headquarters of the district. Tonk was founded in 1818 by an Afghan military leader who was granted land by the ruler of Indore. The district is famous for its sandstone mines, Deoli being the largest producer.

According to 2011 census, the total population of Tonk district is 1,421,711. Tonk has a sex ratio of 949 females for every 1000 males, and a literacy rate of 62.46%. In the total population of the district, the Scheduled Castes (SC) and Scheduled Tribes (STs) have 19.20% and 12% shares respectively.

In 2006 the Ministry of Panchayati Raj named Tonk one of the country's 250 most backward districts (out of a total of 640 districts in the country). It is one of the thirteen districts in

Rajasthan currently receiving funds from the Backward Regions Grant Fund Programme (BRGF). Statistical data pertaining to the district are given the table below:

Table 1: A profile of the Tonk District

| S. No. | Details | Number |
|--------|---|--------------------------|
| 1 | Total Population (year 2011) | 1421711 |
| 2 | Male Percentage | 729390 (51.30%) |
| 3 | Women Percentage | 692321 (48.70%) |
| 4 | Rural Percentage | 1103868 (77.64%) |
| 5 | Urban Percentage | 317843 (22.36%) |
| 6 | SC Percentage | (19.20%) |
| 7 | ST Percentage | (12%) |
| 10 | Sex ratio | 949 |
| 11 | Total Family | 249390 |
| 12 | B.P.L Family | (T)49548(R)35646(U)13902 |
| 13 | total working population in commercial activities | 532682 |

Source: The BRGF Plan for Tonk District, 2012-13

The district has 1198 villages in 230 gram panchayats (GPs) spread in 6 panchayat samitis. The following table gives number of villages and GPs in the district.

Table 2: Details of Panchayat Samitis and Gram Panchayats in District (Year 2011)

| S.No. | Number of Panchayat Committees | Number of Gram Panchayat | Number of villages |
|-------|--------------------------------|--------------------------|--------------------|
| 1 | Tonk | 50 | 270 |
| 2 | Davli | 39 | 186 |
| 3 | Uniyara | 33 | 223 |
| 4 | Newai | 41 | 210 |
| 5 | Malpura | 36 | 161 |
| 6 | Todaraisingh | 31 | 148 |
| Total | 6 | 230 | 1198 |

Source: The BRGF Plan for Tonk District, 2012-13

About the Study

This study looks into the untied funds that are available to the Panchayats. At present, BRGF and Untied Funds are among the funds, on which Panchayats have full control. Though both funds have a guideline, and there are certain restrictions in utilizing the BRGF fund (like the panchayats cannot use it on religious places or make welcome arches with this amount), the panchayats have autonomy on selecting the activities / work they want to do with these amounts.

Since the panchayats have autonomy in selecting the works to be done, utilizing these funds, the study of utilization pattern of these funds is likely to give insight on the priorities of the

panchayats and elected representatives of the PRIs, which can be used in working with panchayats and in advocacy with the panchayats for reprioritizing the utilization, if needed.

Therefore Budget Analysis Rajasthan Centre (BARC) has conducted this study to analyze the utilization pattern of the untied and BRGF by the panchayats in Tonk district of Rajasthan.

Objectives of the study

- Main objective of the study is to analyze the activities carried out by the Gram Panchayats under Untied and BRGF funds to understand their priorities while utilizing these 'untied' funds
- The study also tries to understand the basis on which the panchayats select these activities to be done using these two funds
- Making recommendations for better and efficient utilization of the Untied fund and BRGF.

Methodology

Data on activity wise expenditure made by the 230 GPs, utilizing Untied (2013-14) and BRGF (2012-13) was taken from Tonk CPO's (Chief Planning Officer's) office. Activity wise expenditure of the data for the Untied fund for the year 2013-14 and the same for BRGF for the year 2012-13 has been used for the study. This data was analyzed and the activities were grouped under following heads:

- **Physical work** - which mainly includes construction of roads (cc roads, gravel roads etc.) and construction of culverts
- **Physical for Social** - all the physical activities done for improving the social infrastructure; includes fund spent on education, health, anganwadi, electricity and Rajiv Gandhi Seva Kendra
- **Water facility improvement** - works done for providing the drinking water and water flow facilities (except for those along the road)
- **Rural Development** - includes development/ renovation of community centre, bus stand, waiting room and Panchayat Bhawan
- **Administration and travel expenses** – expenses on travel, meeting etc. of panchayat
- **Religious places** - physical activities done to improve/add to the religious places, e.g. making the boundary wall of a temple, cremation/burial ground
- **Gender issues** - includes activities which are exclusively for the development of women and girls, like improving the government school for girls, construction of public bathrooms for women etc.

A list of the works included under various heads is given in Annexure 1.

Field visits were also made to a couple of Panchayat Samiti offices and to the gram panchayats in five blocks viz. Tonk, Deoli, Malpura, Niwai and Uniyara to take the views of the elected representatives and Panchayat Secretaries. The Gram Panchayats whom visited or whose representatives were consulted and discussed with during the field visits include Rooppura, Kakod, Roopawas (Uniyara block); Khandwa, Turkia, Rajawas (Niwai block); Rajpura, Dewal, Singholia (Malpura block); Sohnwa, Chandlayi, Arnimal (Tonk block); Dooni, Kanwara, Jaysinghpura, Sindonia (Dewali block).

Priorities of the Tonk Panchayats: Findings of the Study

In this section the analysis of the data and major findings of the study are presented. The analysis of the activities carried under untied fund and BRGF are presented separately, followed by the observations and information gathered from the field visits.

Untied Fund

Untied fund is a state grant available with the panchayats. Untied Fund was announced in the Rajasthan budget declaration for the financial year 2011-12. This fund was proposed keeping in mind the local needs at the gram panchayat level and their overall empowerment. The works undertaken with the untied fund should be developmental in nature. The guideline on the untied fund states that the fund should be used for works which are non-recurring in nature and add to productivity and welfare.

Within a district the untied fund is distributed among the Zila Parishad, Panchayat Samiti and Gram Panchayats in ratio of 3:12:85. Utilization Certificate of 60 percent utilization of the first installment has to be submitted by the Sarpanch for the approval of the next installment.

The guideline states that the fund can be utilized for basically three purposes

- Incomplete works and construction of public buildings, their renovation and expansion for eg
 - Incomplete works and buildings not completed in the past, so that they can be utilized by the public
 - For the repairing and construction of Anganwadi centre and construction of new hall
 - Making cabins in the Rajiv Gandhi Seva Kendra according to the need
 - Constructing boundary walls of the state owned and Panchayati Raj Institutions etc
- Works for the availability of Water Resources
- Works for cleanliness and other facilities
 - E.g. to maintain the toilets in the government as well as PRIs built under any other scheme. The fund can also be utilized in to make extra roads with the use of pre cost cement bricks.
- Other Works
 - Development of cemeteries
 - Putting Solar lights at public places and the main crossings
- Any other Innovative Work

For the utilization of the fund, proposals are taken in the gram sabha at the beginning of the financial year. An annual plan is prepared by the panchayats, based on the inputs from the Gram

Sabha and sent to the Panchayat Samiti. The plan is then approved by the Zila Parishad and sent to the state.

Box 1: The process of utilization of untied fund and BRGF

The gram panchayats prepare a five year plan as well as an annual plan for their activities including those to be done under the untied fund and also under the BRGF. According to the sarpanchs contacted for this study, an annual plan is prepared based on the proposals received in the gram sabha. The proposals are then prioritied in the panchayat's general body meeting and the finalized plan is sent to the panchayat samiti for their approval. The panchayat samiti compiles the plans received from all the gram panchayats and sends it to the zila parishad.

On receiving the amount for untied fund, the panchayat picks the work from their annual plan in the order of their priority, given in the annual plan and seeks administrative, technical and financial approval from the Zila Parsihad, if the budget for that particular work exceeds Rs. 1 lakh.

Then the technical staff from the Zila Parishad has to make a visit to the actual site for inspecting it. Then the technical staff either approves the project as it is or may suggest some changes in the work and then technical approval is given by the Zila Parishad's office. This process may take from 15 days to even six months (in some cases), according to the sarpanchs and panchayat secretaries interviewed for the study.

Analysis of the Utilization Pattern of the Untied Fund by the Tonk Panchayats

In this study, Untied Fund has been analyzed for the year 2013-2014. According to the data provided the by Panchayati Raj Department the total allocation made to the Tonk panchayats under untied fund is Rs. 170.87 lakhs, which was distributed among the PRIs of the three levels as following:

Table 3: Amount allocated to the PRIs under untied fund – 2013-14

| Sl. No. | PRIs | Amount (Rs. Lakh) |
|---------|--------------------|-------------------|
| 1. | Zila Parashid | 51.26 |
| 2. | Panchayats Samitis | 205.04 |
| 3. | Gram Panchayats | 145.24 |
| 4. | Total | 170.87 |

Source: Data provided by the Panchayati Raj Dept., GoR

This amount, however, reaches the panchayats' account quite late and the panchayats keep spending from the accumulative funds from the previous years. Here we have analyzed the

utilization pattern of the untied fund by the gram panchayats during the year 2013-14, which might have included some work planed for earlier year and but executed during 2013-14.

The total expenditure of the Untied Fund by 221 panchayats (out of 230 panchayats) of the Tonk District was Rs.163.59 lakh during 2013-14. The average expenditure is Rs. 7.57 lakh per panchayat. The block wise data on actual expenditure by the panchayats is given in the following table:

Table 4: Block wise expenditure of untied fund by gram panchayats (In Lakh) 2013-14

| S. No. | Block | Expenditure (Rs. lakh) | Percentage |
|--------|--------------|------------------------|---------------|
| 1 | Deoli | 214.955 | 12.84% |
| 2 | Malpura | 573.129 | 34.25% |
| 3 | Toda | 121.12 | 7.24% |
| 4 | Niwai | 334.55 | 19.99% |
| 5 | Tonk | 258.18 | 15.43% |
| 6 | Uniyara | 171.66 | 10.26 |
| | Total | 1673.59 | 100% |

Source: Based on data provided by CPO, Tonk

Gram Panchayats at Malpura spent the highest, 34.25 percent of the total, amounting to Rs. 573.13 lakhs. Malpura was followed by Gram Panchayats of Niwai spending almost 20 percent of the total, amounting to Rs. 334.55 lakhs. GPs of the Tonk block utilized 15.43 percent of the total fund. GPs of Deoli also spent Rs.214.955 lakhs for the year 2013-14 which was 12.84 percent of total. Gram Panchayats of Uniyara and Toda spent 10.26 and 7.24 percent of the total fund.

As explained in the methodology, the activities carried out by the gram panchayats (GPs) during the year 2013-14 have been categoried under various heads like physical infrastructure, physical infrastructure for social and human developments, water, religious etc. The table below provides the data on the block wise expenditure made by GPs on these heads during the year 2013-14:

Table 5: Head wise and block wise expenditure of untied fund by gram panchayats (In Lakh)

| Block | Physical | Physical work for social purposes | | | | | | Water | Rural Dev | Adm./ Trav. | Religious | Gender | Total |
|--------------|----------------|-----------------------------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|--------------|----------------|
| | | Education | Health | Aanganwadi | Elect. | RGSK | Total | | | | | | |
| Deloli | 148.22 | 7.00 | 2.00 | 5.85 | 0.00 | 14.20 | 29.05 | 13.45 | 11.99 | 1.15 | 3.30 | 7.80 | 214.96 |
| % | 68.95 | 3.26 | 0.93 | 2.72 | 0.00 | 6.61 | 13.51 | 6.26 | 5.58 | 0.54 | 1.54 | 3.63 | |
| Malpura | 423.36 | 34.11 | 5.99 | 12.39 | 3.52 | 9.61 | 65.62 | 31.73 | 41.59 | 0.00 | 9.85 | 0.98 | 573.13 |
| % | 73.87 | 5.95 | 1.05 | 2.16 | 0.61 | 1.68 | 11.45 | 5.54 | 7.26 | 0.00 | 1.72 | 0.17 | |
| Toda | 91.72 | 8.50 | 0.00 | 2.00 | 7.00 | 1.30 | 18.80 | 5.80 | 3.90 | 0.00 | 0.90 | 0.00 | 121.12 |
| % | 75.73 | 7.02 | 0.00 | 1.65 | 5.78 | 1.07 | 15.52 | 4.79 | 3.22 | 0.00 | 0.74 | 0.00 | |
| Niwai | 191.11 | 38.67 | 1.84 | 9.89 | 0.00 | 13.66 | 64.06 | 40.56 | 18.98 | 5.68 | 12.17 | 2.00 | 334.55 |
| % | 57.12 | 11.56 | 0.55 | 2.96 | 0.00 | 4.08 | 19.15 | 12.12 | 5.67 | 1.70 | 3.64 | 0.60 | |
| Tonk | 166.07 | 9.93 | 11.72 | 1.75 | 2.02 | 10.05 | 35.47 | 18.57 | 16.15 | 11.43 | 10.49 | 0.00 | 258.18 |
| % | 64.32 | 3.85 | 4.54 | 0.68 | 0.78 | 3.89 | 13.74 | 7.19 | 6.26 | 4.43 | 4.06 | 0.00 | |
| Uniyara | 124.85 | 6.90 | 1.00 | 1.20 | 0.10 | 3.23 | 12.43 | 16.10 | 7.20 | 6.58 | 4.50 | 0.00 | 171.66 |
| % | 72.73 | 4.02 | 0.58 | 0.70 | 0.06 | 1.88 | 7.24 | 9.38 | 4.19 | 3.83 | 2.62 | 0.00 | |
| Total | 1145.33 | 105.11 | 22.55 | 33.08 | 12.64 | 52.05 | 225.43 | 126.21 | 99.81 | 24.84 | 41.21 | 10.78 | 1673.59 |
| % | 68.44 | 6.28 | 1.35 | 1.98 | 0.76 | 3.11 | 13.47 | 7.54 | 5.96 | 1.48 | 2.46 | 0.64 | 100.00 |

Source: Based on data provided by CPO, Tonk

As the table suggests, more than two-third of the total amount (68.44%) of the total untied fund was spent on the physical infrastructure development by the GPs in the district. Most of this amount was spent on the construction of the C.C roads, gravel roads, making drains along the roads, and also on the construction of culverts/ slopes/slants. GPs in all the 6 blocks spent more than half of their untied fund under this head. As can be seen in the table, the block wise percentages vary between 57% (Niwai) and 75.73% (Toda). The rationale given by the elected representatives for so high expenditure on such activities was that the inter-village and intra-village connectivity is important and also that the other schemes meant for roads provide fund will only to connect the village with the highway or the main road. But if the two or more villages or *dhanis* have to be connected the amount available under this fund is the only option.

Beside this, additional 13.47 percent was spent by all the GPs on the physical works for the social infrastructure like schools, health centres, anganbadis etc. 6.28 percent of the total untied fund spent by all the GPs of all the blocks was on physical infrastructure for education,

which is highest among the social sector spending. This included constructing new toilets in the government schools, making the boundary wall of the government schools or constructing extra rooms for classes, or walls of playgrounds and construction of road to the government school etc. Almost all the GPs of the six blocks spent on education facility improvement. GPs in Dewali block spent the lowest amongst all for education amounting to only Rs.7 lakhs (3.26%) while GPs in Niwai spent Rs. 38.25 lakh (11.56%) on improving the physical structure for its education facilities.

Improvement for infrastructure in the health sector should be a primary concern for the Panchyats. Rajasthan is one state which ranks high in the Infant Mortality Rate. Most of the women are still deprived of the primary health care facilities. With the untied fund being available with the panchayats, efforts could be made for infrastructural improvement of the primary health care centers. But only 1.35 percent of the total untied fund of all the panchayats in the district went towards improvement of health infrastructure. GPs in all the blocks expect Toda spent some amount on health infrastructure. The total amount spent on health infrastructure during the year was Rs. 22.55 lakhs.

Gram Panchayats in almost all the GPs of the six blocks spent a little amount on the improvement and modification of the Anganwadi Centres by renovating them, making them comfortable by constructing toilets or making roads to the A.W.Cs or constructing a boundary wall. The total amount spent by the GPs on the physical work for Anganwadis was Rs. 33 lakhs by the GPs in all the blocks which is just 1.9 percent of the entire amount. GPs in Niwai block spent about 3% under this head which was the highest.

Rajiv Gandhi Seva Kendra (RGSK) have become one stop shop for the entire village, it has a post office and E-mitra connecting the entire village to the world by the use of computers. The panchayats spent Rs. 52 lakhs in adding to or improvement of the RGSK which is about 3.11% of the total untied fund during 2013-14. GPs of Dewali block spent Rs.14.60 lakhs (6.79%), the highest on renovation and upgradation of the RGSK among the GPs of all the blocks. While GPs in Toda block was the least spender in this category amounting to only Rupees 1.30 lakh (1.07%).

Water is the basic and the most important necessity of the living beings. Rajasthan primarily being a dry state and registering low rainfall has to invest a lot in the water facilities and its maintenance. GPs in almost all the blocks utilized untied funds for digging new tube wells, or installing hand-pumps for public usage, making public storage tanks or making roads to them. It also includes making nali (drains) for water flow. On average, 7.54 percent of the total amount spent by the GPs went towards the water facilities. GPs in the Niwai block were the highest spenders among all the blocks in this category utilizing 12.12 percent of their entire fund. GPs of Toda spent the least on water facilities amounting to 4.79 percent of their total fund.

In the study we also tried to distinguish the activities done specifically for the gender justice purposes like adding infrastructure to a girl's school or creating public facilities for women like bathrooms and ghats. As far as activities towards specific activities for gender equality is concerned, less than 1% of the total expenditure has gone towards such activities. GPs in the Toda, Tonk and Uniyara blocks did not spend at all on these activities. While GPs in the Deoli block spent 3.63% on this head followed by GPs in Niwai and Malpura which spent 0.60% and 0.17% of their untied fund on such activities. GPs in these blocks utilized this fund for the renovation of the girls school or for construction of public bathrooms for women. In a village named Dewra boundary wall of a girls' playground was constructed. Similar efforts by the GPs of Malpura and Niwai were also done to contribute to the physical infrastructure development which comes under this category. The fund that could have been applied for gender purposes could have also been based on the sheer need for construction arising out of inadequacy in that year.

Box 2: Using Untied Fund as Contingency Fund

From the discussions with Sarpanchs of Niwai and Malpura blocks it was observed that untied fund is utilized as Contingency fund in the advent for some small scale natural calamity. The sarpanchs described a situation when a barricade of the water body in the village broke out because of excess rain and there was a risk of the villages being flooded, if some immediate action was not taken. They utilized the amount from the untied fund for immediate relief by dumping of soil at the site and making the anicats, this not only protected the water to remain in the pond but also saved the crops from destruction.

Since this work is not in the panchayat's plan it is not clear how the permission for such work is obtained. According to sarpanchs, permission for such work is not required if the work is under Rs. 1 lakh. Sometimes if the expenditure exceeds Rs. 1 lakhs it can be broken in two works. However, some sarpanchs also said that they get permission from the PS immediately in cases of such urgencies.

The GPs of all the blocks in the district utilized 5.96% percent of the total funds for rural development which includes construction of community centres, waiting rooms, bus stand development and utilization of the fund in the panchayats for room construction or any other facility. The total amount going towards rural development was Rs. 99.81 lakhs. This was the fourth priority for the GPs after physical works, water facility improvement and educational infrastructure. In terms of the total amount, GPs in Malpura spent the highest amount on RD, amounting to Rs. 41.59 lakhs (7.26%).

Expenditure of the untied fund by the GPs of all the blocks for the religious purposes was only 2.46%. This included the construction making boundary walls of the temples as well as cremation grounds, tin-sheds for the cremation grounds etc.

Electricity improvement was not a priority at all for the GPs of all the blocks. Meager amount totaling to Rs.12.64 lakhs amounting to only 0.76 percent of the total expenditure was spent on electricity. GPs in Deoli and Niwai did not spend at all on electricity infrastructure improvement.

The GPs spent very less amount on the administration and travel purposes, which is seen as a good indicator. In fact, Malpura and Toda spent nil under this head.

The analysis of the expenditure pattern of the untied fund by the GPs in the Tonk district suggest that the physical infrastructure works are the first priority and are eating up the major share of the untied fund. However, **if we add the share of activities under social infrastructure, water and gender categories, the total expenditure going towards these heads is 21.65%, which can be said as expenditure for social and human development. This way little more than one-fifth of the total untied fund is going towards social and human development purposes.**

Backward Region Grant Fund

Backward Region Grant Fund is a centrally sponsored scheme (CSS). Rajasthan has been implementing this fund in the State since 2006-07. There are thirteen districts in Rajasthan receiving BRGF including Banswara, Barmer, Chittorgarh, Pratapgarh, Dungarpur, Jaisalmer, Jalore, Jhalawar, Karauli, Sawai Madhopur, Sirohi, Tonk and Udaipur.

The BRGF funds are allocated to the districts based on population (50%) and on share of Below Poverty Line (BPL) families (50%) in the district. The BRGF amount is distributed among the Zila Parishad, Panchayat Samiti and Gram Panchayats in the ratio of 10:15:75.

The BRGF amount can be spent on any of the 29 subjects in schedule XI which can be devolved to the PRIs. The BRGF fund cannot be spent on religious structure or welcome arches. The BRGF guideline also suggests that the allocation under BRGF should be inclusive and amount allocated to development of SC and ST should be at least in proportion to their share in total population.

According to the BRGF guideline the expected outcome of the BRGF is to “mitigate regional imbalances, contribute towards poverty alleviation in backward districts and promote accountable and responsible Panchayats and Municipalities.”

The objectives of the BRGF are:

- a) Bridging critical gaps in local infrastructure and other development requirements that are not being adequately met through existing inflows;
- b) Strengthening, to this end Panchayat and Municipality level governance with more appropriate capacity building, to facilitate participatory planning, decision making, implementation and monitoring, to reflect local felt needs;
- c) Providing professional support to local bodies for planning, implementation and monitoring their plans;
- d) Improving the performance and delivery of critical functions assigned to Panchayats, and counter possible efficiency and equity losses on account of inadequate local capacity.

BRGF fund received by the PRIs during 2012-13

During the year 2012-13, the Tonk district received only the first installment of the BRGF fund. The BRGF amount received by the Tonk district was Rs. 90.8 crores for both urban and rural areas, according to the data provided by the Panchayati Raj Department. The gram panchayats in the districts received Rs. 5.38 crore against the BRGF plan for Rs. 11.43 crores submitted by them, while the panchayat samities received Rs. 1.07 crores against the plan submitted for Rs. 2.26 crores and the zila parishad Tonk received an amount of Rs. 71 lakhs against the plan for Rs. 1.51 crores submitted by the zila parishad.

Table 6: Amounts allocated to Tonk PRIs under BRGF – 2012-13

| Sl. No. | PRIs | Plan submitted for (Rs. lakh) | Amount received (Rs. Lakh) |
|---------|--------------------|-------------------------------|----------------------------|
| 1. | Gram Panchayats | 1134.43 | 538.72 |
| 2. | Panchayats Samitis | 226.86 | 107.78 |
| 3. | Zila Parashid | 151.24 | 71.84 |
| 4. | Total (Rural) | 1512.53 | 718.34 |

Source: Data provided by the Panchayati Raj Dept., GoR

Delay in transfer of funds: A perpetual problem

According to the Panchayati Raj Department, Government of Rajasthan, this amount was transferred to the PRIs of the Tonk district (and all the other BRGF districts) in the end of the financial year 2012-13 (February 2013). Quite obviously, the actual expenditure done by the PRIs (presented and analyzed in the sections below) was made from the carried forward fund of the previous years.

This delay had an impact on the allocation for the coming year as well. In the financial year 2013-14, Tonk and seven other districts (out of the 13 BRGF districts) in Rajasthan could not get BRGF fund, as the Ministry said, that it could not be given because the districts have unspent amount from the year 2012-13. The amount received in the year 2012-13 had to remain unspent as they got transferred only in February 2013.

The union government had diverted the budget for BRGF to some other schemes in 2013-14. The total amount budgeted by the union government for the BRGF was Rs 6500 crores, which was revised to be Rs. 2500 crores and actual expenditure for the year 2013-14 under BRGF was Rs. 2800 (as informed by the Panchayati Raj Department, GoR).

According to the officials in the Panchayati Raj Department, one of the reasons for the delayed transfer is the BRGF plans of the PRIs are approved by the Ministry of Panchayati Raj, GoI. The Ministry may receive, plans from all the states in the beginning of the financial year, and it takes time to review and approve all the plans from all the districts of all the states.

Analysis of expenditure under BRGF by Panchayat Samitis of Tonk

For the BRGF, we also got data on expenditure made by the panchayat samitis from their share of BRGF (15%) on various activities during the year 2012-13. The table below provides head wise expenditure made by the panchayat samitis during 2012-13.

Table 7: Head wise expenditure of BRGF by each Panchayat Samiti in the Tonk District - 2012-13

| (In lakh) | | | | | | |
|-------------------|--------------|-------------|-------------|-------------------|-------------|---------------|
| | Physical | Education | RGSK | Rural Development | Religious | Total |
| Deoli | 12.25 | 0.00 | | 5.00 | 0.00 | 17.25 |
| Malpura | 16.00 | 0.00 | | 0.00 | 4.50 | 20.50 |
| Niwai | 19.00 | 0.00 | | 0.00 | 0.00 | 19.00 |
| Toda | 6.20 | 2.60 | | 0.00 | 2.60 | 11.40 |
| Tonk | 21.97 | 0.00 | 1.00 | 0.00 | 0.00 | 22.97 |
| Uniyara | 14.37 | 0.00 | | 0.00 | 0.00 | 14.37 |
| Total | 89.79 | 2.60 | 1.00 | 5.00 | 7.10 | 105.49 |
| Percentage | 85.12 | 2.46 | 0.95 | 4.74 | 6.73 | 100.00 |

Source: Based on data provided by CPO, Tonk

The Panchayat Samities in the district spent as high as 85% of their BRGF amount, totaling to Rs. 89.79 lakhs on the physical infrastructure mainly CC Road construction. In spite of a bar on spending on religious places in BRGF guidelines, the expenditure on religious places became the second priority after the infrastructure development. About 7% of the total BRGF amount was spent under this head, amounting to Rs. 7.10 lakhs. However, as the table above suggest, only two panchayat samitis Malpura and Toda spent on religious places from their BRGF amount. Expenditure on the rural development and education was 4.74% and 2.46% respectively. Only Devali block spent on rural development while only Toda sepnt on educational infrastructure, Tonk allocated Rs. 1 lakh for the RGSK.

Social category wise expenditure by the panchayat samitis

As mentioned above, the BRGF guidelines require the panchayat bodies to allocate BRGF fund for the welfare of SC and ST communities in proportion to their population. The table below provides data on social category wise expenditure by the panchayat samitis of the Tonk district.

Table 8: Head wise and social category wise expenditure by the panchayat samitis – 2012-13 (Rs. Lakh)

| Sl. No. | Soc. Group | Physical | Education | RGSK | Rural Dev. | Religious | Total | % to total |
|---------|------------|----------|-----------|------|------------|-----------|--------|------------|
| 1 | S.C. | 19.31 | | | | | 19.31 | 18.30 |
| 2 | S.T. | 8.55 | | | 2.50 | | 11.05 | 10.47 |
| 3 | Others | 61.93 | 2.60 | 1.00 | 2.50 | 7.10 | 75.13 | 71.22 |
| 4 | Total | 89.79 | 2.60 | 1.00 | 5.00 | 7.10 | 105.49 | 100 |

Source: Based on data provided by CPO, Tonk

The analysis based on the social category wise expenditure is shown in the table above. It clearly states that about 18% of the total expenditure by all the PS was made towards SC community while slightly more than 10% went towards the ST communities and 71.22 % on other communities. It should be mentioned that the share of SC population in the district is 19.24% while the share of ST population is about 12%. In the SC Category the P.S. spent total amount on the physical infrastructure. The expenditure going towards the ST communities was for physical infrastructure as well as for rural development.

Analysis of expenditure under BRGF by Gram Panchayats

The gram panchayats in Tonk district spent Rs. 5.98 crores under the BRGF fund during the year 2012-13. The table below gives block-wise data on expenditure by GPs under BRGF against plan and allocation for the year 2012-13.

Table 9: Block wise expenditure by GPs under BRGF against plan and allocation (in lakh) 2012-2013

| Sl. No. | Block | Plan submitted | Amount transferred | Percentage of amount transferred to the plan submitted | Actual Expenditure | Percentage of expenditure to the plan submitted |
|----------------|--------------|-----------------------|---------------------------|---|---------------------------|--|
| 1 | Deoli | 198.24 | 93.85 | 47.34 | 97.72 | 49.29 |
| 2 | Malpura | 206.71 | 98.18 | 47.50 | 128.68 | 62.25 |
| 3 | Niwai | 206.46 | 96.66 | 46.82 | 80.88 | 39.17 |
| 4 | Toda | 129.91 | 61.69 | 47.49 | 79.73 | 61.37 |
| 5 | Tonk | 238.21 | 114.88 | 48.23 | 131.93 | 55.38 |
| 6 | Uniyara | 154.66 | 73.46 | 47.50 | 79.15 | 51.18 |
| | Total | 1134.19 | 538.728 | 47.50 | 598.09 | 52.73 |

Source: Data provided by the Panchayati Raj Dept., GoR for the amount transferred; and CPO, Tonk for the plan submitted and expenditure

According to data provided in the table above the GPs received only 47% of the total amount they had planned for during the year 2012-13, while they spent 52.73 percent of the planned amount. As mentioned above, it is possible because the GPs spend the cumulative amount under this scheme from the previous years.

As mentioned above, the BRGF amount for the year 2012-13 could be transferred to the GPs only by the end of the financial year, according to the Panchayati Raj Department, Government

of Rajasthan. So it is most likely that the GPs spent the carry forwarded amount under BRGF during the year 2012-13.

Table 10: Block wise and head wise expenditure of BRGF Fund by GPs 2012-2013

| Blocks | Physical | Physical work for social purposes | | | | | Water | Rural Development | Religious | Total |
|---------|---------------|-----------------------------------|-------------|--------------|--------------|---------------|--------------|-------------------|--------------|---------------|
| | | Education | Health | Anganwadi | RGSK | Total | | | | |
| Deoli | 64.75 | 14.77 | 0.00 | 0.00 | 4.50 | 19.27 | 3.20 | 6.50 | 4.00 | 97.72 |
| Malpura | 95.10 | 15.20 | 0.00 | 3.75 | 0.00 | 18.95 | 3.13 | 7.50 | 4.00 | 128.68 |
| Niwai | 67.83 | 1.75 | 0.00 | 1.73 | 3.00 | 6.48 | 2.57 | 2.00 | 2.00 | 80.88 |
| Toda | 55.68 | 8.90 | 2.90 | 6.30 | 1.20 | 19.30 | 3.00 | 0.00 | 1.75 | 79.73 |
| Tonk | 78.20 | 13.23 | 4.00 | 5.50 | 3.50 | 26.23 | 9.50 | 0.00 | 18.00 | 131.93 |
| Uniyara | 52.95 | 8.65 | 0.00 | 7.25 | 0.00 | 15.90 | 2.66 | 7.10 | 0.54 | 79.15 |
| Total | 412.51 | 62.50 | 6.90 | 24.53 | 12.20 | 106.13 | 24.06 | 23.10 | 32.29 | 598.09 |
| % | 68.97 | 10.45 | 1.15 | 4.10 | 2.04 | 17.74 | 4.02 | 3.86 | 5.40 | 100.00 |

Source: Based on data provided by CPO, Tonk

Like the untied fund in the BRGF also, the physical activities got the major share. With BRGF, the Gram Panchayats of the district spent substantial percentage (68.97) on the physical infrastructure. Besides this, a total sum of Rs. 106.13 lakh (17.74%) was spent on the “Physical for Social Development” like health, education and Anganwadi centres, in which almost 10.45 % (Rs. 62.50 lakh) was used by GPs of all the blocks for infrastructure in the education sector. This was seen as the second priority for the GPs.

Expenditure on the physical infrastructure for health facilities upgradation was only spent by the GPs of Toda and Tonk and that too Rs. 2.90 lakhs and Rs.4 lakhs respectively, it added to the share of 1.15% of the total expenditure done by all blocks. The GPs in remaining four blocks did not spend at all on physical infrastructure for health.

Except for GPs of Deoli, GPs in every other block utilized some funds for Anganwadi, ranging from Rs.1.73 lakhs in Niwai to Rs.7.25 lakhs in Uniyara. The share in the total percentage accounted to 4.10% for physical improvements/ development at the Anganwadi Kendra.

During the discussions with the elected representatives, water facility improvement was mentioned as a major area of concern where the fund from BRGF is utilized, on the contrary, as the table shows, only little amount from the BRGF expenditure was spent on water. In total 2.35 percent was spent on the water facility up gradations. But it was also noted that each block in the Tonk district utilized some funds for it.

Religious places got third priority and were allocated about 5.4% of the total funds utilized by the GPs amounting to Rs. 32.29 lakhs.

No specific expenditure by the GPs in any of the blocks in all the categories was done on electricity, gender, administration and travel.

The utilization pattern of BRGF by the GPs suggests that the social infrastructure development (17.47%), especially educational infrastructure, is accorded second highest priority. If we add water (4.02) to this, total expenditure towards social and human development activities is about 22% of the total expenditure. Individually, educational infrastructure became the second highest priority after physical infrastructure, claiming 10% of the total BRGF fund spent by the GPs during the year. Like the panchayat samitis, the GPs have also accorded high priority to religious places, providing 5.40% of the total expenditure to such activities.

Social Category wise expenditure by the panchayats

In this section we analyze the expenditure done by GPs for welfare of SC and ST communities. The table below provides data on expenditure made for the SC, ST and other communities by the GPs in each block.

Table 11: Block wise and social category wise expenditure of BRGF by GPs (in Rs. lakh) 2012-2013

| S. No. | Block | Expenditure on S.C. communities | Percent of SC population | Expenditure on S.T. communities | Percent of ST population | Others | Total |
|--------|---------|---------------------------------|--------------------------|---------------------------------|--------------------------|---------------|---------------|
| 1 | Deoli | 19.23 | 19.12 | 18.78 | 19.89 | 59.71 | 97.72 |
| | % | 19.68 | | 19.22 | | 61.10 | |
| 2 | Malpura | 21.81 | 18.91 | 7.85 | 3.37 | 99.02 | 128.68 |
| | % | 16.95 | | 6.10 | | 76.95 | |
| 3 | Niwai | 12.63 | 20.51 | 6.31 | 15.86 | 61.94 | 80.88 |
| | % | 15.62 | | 7.80 | | 76.58 | |
| 4 | Toda | 8.99 | 19.44 | 11.4 | 6.86 | 59.34 | 79.73 |
| | % | 11.28 | | 14.30 | | 74.43 | |
| 5 | Tonk | 26.49 | 19.80 | 12 | 6.84 | 93.44 | 131.93 |
| | % | 20.08 | | 9.10 | | 70.83 | |
| 6 | Uniyara | 9.7 | 16.53 | 20.68 | 25.68 | 48.77 | 79.15 |
| | % | 12.26 | | 26.13 | | 61.62 | |
| | Total | 98.85 | 19.24 | 77.02 | 12.04 | 422.22 | 598.09 |
| | % | 16.53 | | 12.88 | | 70.59 | |

Source: Based on data provided by CPO, Tonk

Of the total expenditure of Rs. 598 lakhs made during 2012-2013 by the GPs in the district, 16.53% was spent on the SCs, 12.88% on the STs and the remaining 70.59% on other communities. The population data for the district shows that the percentage of SCs is about 20%, while that of STs is about 12% (2001) in the district.

While analyzing the social category wise expenditure done in each block, it was seen that Tonk block spent 20 percent of the total expenditure on SC, while Toda spent only 11.28 percent on them. If we compare the percentages on SC communities with the block wise SC population, most the blocks have spent more or less in proportion to the SC population in the block, except for Uniyara, where GPs spent 12% on SCs compared to 16.53 % share of SC population in the block.

As far as ST communities are concerned, only the GPs of Niwai spent less than the percentage of the STs in the block, while GPs in all other blocks spent in proportion to the ST population in the block or even higher. For example, panchayats in Toda spent 14% on STs compared to the St population of 7%, GPs in Malpura spent 6% compared to 3% of ST population, GPs in Tonk spent 9% in comparison to the ST population of 6.84%.

Similar Priorities for two funds

The study suggests that for both Untied fund and BRGF main priority for the panchayats is physical infrastructural works. The second highest priority is accorded to the infrastructural work for social purposes, in which education got most of the allocations. Water is the third priority in untied fund while in BRGF the third priority is development of religious places. The religious places have got more share in BRGF compared to untied fund. Exclusive women development works have got least priority in both funds. Expenditure on admin/travel was done only under the untied fund and it got very small share.

Observations/Insights from the field visits

The field visit was done in five out of six blocks of the Tonk District. Two Panchayat Samiti offices were also visited. The Sarpanchs and Panchyat Secretaries interviewed were chosen randomly. The issues related to untied and BRGF funds and general problems related to the panchayat's work was discussed to understand the problems at the ground levels. The observations and insights emerging from this is summarized below:

- All the elected representatives and a few government officials said that the priorities of the works done by the panchayats are based on the proposals received in the Gram Sabha.
- The proposals received in Gram Sabha are prioritized by the Panchayat in the General Body Meeting.

- In the BRGF the planning is done on a five yearly basis, a time lag was also noticed in the distribution of fund to the Panchayats. Sarpanchs were of the view that when the fund comes the task is either completed or it loses its importance.
- There were contradictory views that came out about the getting the approval from the Zila Parsihad. In the case of Doni, BRGF money amounting to Rs. 5,82,000 for the year 2013-14 has been credited to their account, but the approval (administrative, financial and technical) from the Zila Parishad was not yet received. The same was true for Kanwara and Sitapura. While in the other cases such as Malpura or Uniyara blocks there was absolutely no such problem reported.
- In the guideline for the Untied Fund there is an illustrative list of the works which can be undertaken, this sometimes is interpreted as 'THE WORKS' which can be carried out under tied fund by the officials in ZP/PS and other works proposed by the panchayats are not approved, according to some sarpanchs.
- One important problem is that the Panchayats do not know in beginning of any financial year that how much amount they are going to receive during the year under which head and when, this makes planning difficult
- In order to cope with this there is a practice of giving a plan for activities requiring 150% of last year's amount, listing the works in order of priority and as the fund comes they start executing the work starting from the top in the list
- The spending more on roads was justified by many respondents as
 - Connectivity is important for example in case of emergency (sickness)
 - Other schemes PMGSY are not meant for the inter or intra village connectivity which is one of the important needs
- About giving priority to women and children, response of elected representatives was that they focus more on activities benefitting the community as a whole and also that the works are taken from the proposals received in the gram sabha
- One very important use of the Untied Fund and BRGF is that it can be used in case of natural calamity/disaster as illustrated by some Sarpanchs
- The elected representatives have either not attended trainings or they were not able to relate to it at the time of discussion

- **Most of them however said that they receive required information and guidelines in the quarterly meeting at the Panchayat Samiti level and they seem to accord high importance to these meetings**

Some other important issues

- The issue of the tender for supply was raised as a problem by a few of the sarpanchs. According to the guidelines, and necessitated by the Transparency in Procurement Act, the panchayats invite tender to supply the goods necessary for the panchayats activities during the year. According to some sarpanchs, sometimes people quote very low prices in order to get and tender, but later they do not supply the required goods and this affects the progress of the work.
- The question of Audit was also discussed. Since there is no provision of auditing of the accounts of all the panchayats every year and the panchayats are selected for auditing on rotational basis, sometimes there is not audit of some panchayats for long. One of the Sarpanchs (Doni) was concerned as his tenure was about to finish and no audit was done yet. So he was worried that if the next Sarpanch is from the opposing party, he/she may destroy/ fudge the documents (of his period) when the audit happens in future and he may get implicated.
- One important observation is in most of the cases where women representative have been elected, the actual work of the panchayat is conducted by their male relatives

Suggestions and Recommendations

| Problems /Issues | Recommendations |
|--|--|
| Delay in getting approval from ZP | <ul style="list-style-type: none"> • The limit of the work which can be done without approval should be increased from Rs. 1 lakh • The technical approval, where required, for the works proposed in GPs' plans can be made while GPs are waiting for the amount to be transferred to their accounts so that there is no delay after they have received the amount. |
| Interpretation of the works to be done under Untied fund | <ul style="list-style-type: none"> • The guideline for the untied fund should give a list of the works which CAN NOT be done with this fund and all other works proposed by the panchayats should be allowed with those exceptions. |
| High expenditure on physical infrastructure | <ul style="list-style-type: none"> • The guideline may give a suggestive figure about the share for physical and social infrastructure as well as for social categories and gender justice |

| | |
|---|--|
| | <ul style="list-style-type: none"> For example – no more than 50% on physical infrastructure, no less than 30% for social infrastructure, at least 10% for women specific activities, priorities to SC, ST and minorities (according to TSP and SC-SP and 15 point programme for Minority Development) |
| Using untied fund in case of natural calamity | <ul style="list-style-type: none"> Some portion of the untied fund should be allowed to be used as contingency fund. Or a separate contingency fund should be provided to all the panchayats. |
| Late transfer of BRGF amount | <ul style="list-style-type: none"> Though it's a centrally sponsored scheme, if the approval of the GP's BRGF plans can be done by the state government, instead of the central government, it can help in getting timely approval and early transfer of amount. |
| Panchayats not knowing in advance about the amount they would receive in year | <ul style="list-style-type: none"> Creating a "panchayat window" in the state budget, which has started, but only partially. The state budget provides head wise information on amount to be transferred to the PRIs in each district. It can be provided for each PRI so that every PRI knows in advance that what amount its likely to receive this year from the state government and the union government (amount coming through state budget) |
| Training | <ul style="list-style-type: none"> Providing training to the elected representatives is important, however, the quarterly meetings at the panchayat samiti office seems to be more effective, as most of sarpanchs said that they get crucial information about the funds and related guidelines in those meetings. Ways to further improve this mechanism like increasing its frequency and / or inviting some resource persons these meetings can be explored. |
| Audit | <ul style="list-style-type: none"> Audit should be done at least once in two years |

Annexure 1: List of Works Included in the each category

| Physical | Physical for social | | | | Water | RGSK | Rural Dev. | Adm./Travel | Religious | Gender |
|--|-------------------------------------|--|--|--|---|---|--|---|--|--|
| | Educational | Health | Aanganwadi | Electricity | | | | | | |
| CC Road construction | Road construction from or to School | Road construction from or to PHC | Aanganwadi building construction and renovation | Solar Electrification at public Places | New hand pump construction | Boundary wall and other construction work in RGSK | Community building construction | Sarpanch Salaries | Boundary wall of crematorium | Constructions in girls school |
| Kharanja or kaatla Road construction (Gravel road) | Boundary wall of school | New or reconstruction in PHC. | Road construction form or to Aaganwadi centers. | Electrification at roads, Bus Stands and other public places | Drainage construction | Road from or to RGSK. | Panchyat bhawan & Patwaar ghar reconstruction | 2 % expenditure of Administrative Head. | Teen shade and bandstand construction in crematorium | Construction of Bath rooms (Ghaats) at public ponds. |
| CC Slope construction | Boundary wall of school playground | Construction in Ayurvedic or yunani hospitals. | Soil filling work in | Underground wiring | Tube well construction | Soil filling work | Construction on Bus stand and other public places | Expenditure for Ratri Chopal. | New Crematory construction crematorium | Road from ladies Bathrooms (Ghaats) at public ponds. |
| Street construction (Gali pakka karna) | Soil filling work | | Work for Light and drinking water facilities in Aanganwadi | | Water harvesting system | | Toilet Construction in Panchayat and patwaar ghar. | Meeting expenses of panchyat | Fencing work at crematorium | |
| Soil filling work in street | | | | | Expenditure on rain water storage system | | Waiting rooms construction at bus stand. | Expenditure in community functions | | |
| Brick and cc ramp construction construction | | | | | Pipe line for water supply | | Boundary wall, renovation and other reconstruction work in panchyat, patwaar ghar, Sehkari samiti, Seed Store. | Expenditure for cleaning of public places and encroachment removal. | | |
| Cement interlocking work | | | | | Construction work on public pond and dams. | | Renovation of of public toilets in park, panchyat and bus stand | Purchasing of parts and travel allowances. | | |
| Bridge reconstruction | | | | | Boundary wall for security at public ponds. | | Plantation in park, panchyat, RGSK and roads | | | |
| Soil filling | | | | | | | | | | |

| | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|
| work | | | | | | | | | | |
| Brick and cc ramp constru ction | | | | | | | | | | |