

CHAPTER - 6

SUMMARY, CONCLUSION AND RECOMMENDATIONS

Gram Panchayat is the ideal institution of rural self-governance in India. The 73rd Constitutional Amendment has mandated the state governments for strengthening this grass-root democratic institution for its greater role in rural development and poverty alleviation.

Beginning from Scientific Management many approaches to management have enriched the management science. Notable milestones in the progress of management science are Quantitative Approach, Behavioural Approach, Systems Approach, Contingency Approach and Strategic Approach. Panchayati Raj and decentralisation movement draws heavily on the propositions of Contingency Approach. Surprisingly the field investigation reveals that the management of Gram Panchayat has been developed on bureaucratic line. Its management is based on strict laws and regulations as outlined in the West Bengal Panchayat Act 1973, Gram Panchayat Administration Rules 2004, the West Bengal Gram Panchayat (Accounts, Audit and Budget) Rules 2007. As environment is not homogeneous everywhere, these rules appear inadequate for managing the functions of Gram Panchayats in certain circumstances. Therefore, it is strongly recommended that these institutions should be let free from the clutches of bureaucratic rigidity. Rules should be made more flexible to permit more freedom of governance to the Gram Panchayats. If this recommendation is followed in the days coming ahead the word Management will be more relevant to Panchayati Raj compared to the word Administration, which is dominantly used in the literature of Panchayati Raj today.

In West Bengal a three-tier structure of Panchayati Raj system has been developed. Those institutions are Gram Panchayat at village level, Panchayat Samiti at block level and Zilla Parisad at district level. Recently Gram Sansad, a new tier constituted at the booth level of each Panchayat Constituency, has been added to the prevalent three-tier structure to enhance efficiency of the Gram Panchayats.

This is an experimental new tier to the existing three-tier structure. Each Gram Sansad has the power of deciding what developmental work should be undertaken in its area at booth level. Even after addition of this new fourth tier to the system with legally mandated power and authority, the structure of West Bengal Panchayati Raj System is still referred to as three-tier structure in contemporary literature. It is desirable that the structure of West Bengal Panchayati Raj System henceforth may better be described as four-tier structure.

Gram Panchayats play a big role in planning and executing lots of programmes projects independently. The Department of Panchayat, Government of West Bengal has issued guidelines for preparation of Integrated Panchayat Plan in 2009. The Gram Panchayats are in an era of learning how to prepare plans for development of villages and poverty alleviation.

Gram Panchayats in Kerala started the experiment on decentralised planning in 1996-97, whereas the same experiment of decentralised planning in Gram Panchayats in West Bengal has been introduced in 2009-10. Because of this delayed start, the Gram Panchayats in West Bengal are yet to learn a lot about the mechanism of making decentralised plans. Department of Panchayat, Government of West Bengal has issued guidelines to be followed in formulating Integrated Gram Panchayat Plan. The Gram Panchayats have yet not started preparing Integrated Panchayat Plans. However, the Gram Panchayats have been found preparing action plans as instructed in MGNREGA guidelines.

Lots of deviations have been noticed between planning and budgeting. In this context, it is recommended that the members of Gram Panchayats should be given adequate training to make them understand the relationship between planning and budgeting.

In respect of '*organising in Gram Panchayats*' almost no importance has been given on making the Gram Panchayats efficient in executing the functions constitutionally entrusted on them. An elaborate system of democratic governance with numerous assignments has been placed on a poorly manned organisation structure of four personnel, who are under dual command and control of the Panchayat and departmental seniors of the line departments. As the organisation is

not suitable for the functions assigned to them, the Gram Panchayats are only able to do part of the functions assigned to them, while lions' share of the tasks are left unfinished.

The study recommends thorough revamping and restructuring of the organisation. It is strongly recommended that the line departments like health, agriculture, education, etc. operating within the jurisdiction of the Gram Panchayat should be placed under the command and supervision of the conveners of sub-committees (upa-samities). Then line department and staff will come under a common umbrella of a Gram Panchayat. The Pradhan shall hold the topmost position and coordinate the activities of various sub-committees.

Numerous Provisions and rules have been designed for exercising control on Gram Panchayats. Categories of control that the institutions face are of diversified nature. Those include financial, technical, institutional and community control. Narain Iqbal (1970) noted that exercise of so much of external control is going to undermine the autonomy of the institution. However, management control what is defined to be a part of operational management, having its focus on assured attainment of objectives by measuring the actual performance and correcting the deviations from planned performance is virtually non-existing in the Gram Panchayats. Budget, what the Gram Panchayats prepare is not an integral part of management control. Rather, it is also a part of external control subject to the provisions of the West Bengal Panchayat (Gram Panchayat Account, Audit and Budget) Rules, 2007.

Accounts reflect how honest a government is and how much efficient the government is in delivering the services to the people. Accounting reports inform if all budgeted activities have been executed or not. Auditing, which involves checking of the consistency of transactions and attesting the authenticity of accounts, has a great role in developing financial discipline in any institution. However, auditing has been found very irregular. Statutory audit is done once after an interval of five years. This can only unearth a manipulation, when all alternatives of protecting mis-use of fund goes beyond the control of villagers.

It is really a puzzle to understand the accountability for what the accounts are prepared by the Gram Panchayats. E-Governance and launching of GPMS are praise-worthy. However, the process is not sincerely operated. Many Gram Panchayats do not upload Form 26 timely.

In case of community control the participation of the villagers in the Gram Sansad and the Gram Sabha Meetings were analysed and it was observed that the percentage of the villagers attending these meetings is very negligible, which rendered community control almost ineffective.

Accounting in these institutions should be objectively designed. It is recommended that the Gram Panchayats should prepare accounts in the line of Normative Approach to Accounting of PRIs as advocated by Roy Dipen (2005).

The Balwant Rai Mehta Committee advocated democratic decentralization on the assumption that the people would maintain constant and intelligent vigilance on local administration. So, it is recommended that the State Government should place emphasis on community control and encourage people to exercise organic control on the institutions through the mechanism of social audit.