



Munich Personal RePEc Archive

Bye-laws and user-charges at the panchayat level: a case study of West Bengal

Datta, Polly and Kar, Saibal

Centre for Studies in Social Sciences, Calcutta

10 July 2016

Online at <https://mpra.ub.uni-muenchen.de/103447/>
MPRA Paper No. 103447, posted 16 Oct 2020 07:54 UTC

Bye-laws and User-charges at the *Panchayat* Level: A Case Study of West Bengal

Polly Datta and Saibal Kar

1. Introduction

Attaining financial self sufficiency has never been an important agenda for the Panchayati Raj Institutions (PRIs) for the states in India. It has, in fact, performed more as an instrument of expenditure decentralization instead of functioning as a driver of financial decentralization. Quite evidently, without financial self-sufficiency any local government would soon tend to run out of steam and eventually comply with a limited understanding of treating Gram Panchayats (henceforth, GPs) as mere implementing agencies. This in turn is expected to limit the scope of several programs as discussed by Mukarji & Bandyopadhyay (1993). However, it seems that the fiscal limitation is not the only factor which restrains GPs from undertaking desired operations. The legal and institutional frameworks within which the GPs function are of paramount importance and demand explicit considerations if one attempts to review the aspect of financial self-sufficiency among the GPs¹.

Presently, we look into the aspect of financial self-sufficiency among the PRIs in West Bengal, an eastern state in India. The paper draws extensively from secondary data available with the Department of Panchayat and Rural Development, Government of West Bengal (WBP&RD) along with a primary survey conducted in twelve GPs from different parts of the state. There are many unexplored areas of taxation which are mentioned in the West Bengal Gram Panchayat Act, 1973 under section 47. These include vehicle registration fees, trade registration fees, fees for drainage clearance, market fees, advertisement fees, crematorium maintenance fees, pump set registration fees, etc. The rates naturally vary by the type of public good, such as drinking water, street lights, waste clearance, toll taxes on village roads, etc. It is, however, not automatic. It should be clearly mentioned that the application of various user fees and charges require framing and adoption of bye-laws by GPs of the respective State so that

¹ The self government status to the PRIs in West Bengal has given rise to two types of debates: one, from the viewpoint of 'feasibility frontier' and the other, concerning the concept of self governance. The advocates of the 'feasibility frontier' argued that West Bengal, having to operate under Indian union has to tackle several limiting factors – constitutional and structural which limit the state government in furthering the process of decentralization to the PRIs. Therefore, the performance of PRIs should be judged in the light of such constraints rather than any ideal conceptualization of self governance as M. K. Gandhi and the 73rd & 74th amendment to the Constitution, 1993 had envisaged. For details see Lieten (1994), Mishra (2002) and Basu (1997). Also see Datta (2007).

the statutory power is vested in them. This seems an important but relatively unexplored subject in the political economy of public goods provision at the state level. In our pursuit of understanding the political and economic correlation between GPs adopting bye-laws, we have chosen two political parameters and two economic parameters. Percentage of GP seats in a district captured and percentage of GPs ruled by different political parties are considered to be two political parameters. On the other hand, per capita income of districts² in 2001-02 (at 1993-94 constant prices) developed by Ghosh & Chatterjee (2004) and the per capita own sources of revenue (OSR) of PRIs belonging to different districts of the state during the financial year 2002-03 and 2003-04 are considered as the two economic parameters. While we offer detailed analysis later, presently, it may be mentioned that there seems to be no correlation between economic and political status of the GPs and the acceptance of draft bye-laws in the districts where Left Front (LF) led by the Communist Part of India (Marxist) [CPI (M)] candidates had captured higher number of GP seats. This is also true for majority GPs that were ruled by the LF in 2005. A positive correlation would imply that as the control of power by specific political parties increases, adoption of bye-laws increases as well. No correlation suggests that the control of power by political parties have no impact on adoption of bye-laws. Once adopted, the bye-laws cannot be discarded but may remain unused or underutilized.

At the same time, we do not observe positive correlation in districts where the non-LF comprising mainly of Indian National Congress (INC), Bhartiya Janata Party (BJP) and Trinamool Congress (TMC) are majority according to our parameters. Likewise, so far as the correlation between economic parameters and draft bye-laws is concerned, there is no systematic correspondence (Table 6.1, Appendix 6.1).

Based on the information available from WBP&RD, large number of GPs started collecting user charges making use of the statutory powers vested in them through finalization of respective bye-laws. As a consequence, these GPs have managed to increase their own sources of revenue (OSR) from Rs. 21 crores (INR 0.21 bn.) during the financial year of 2002-03 to Rs. 41 crores (INR 0.41 bn.) during 2004-05. Considering the diversity in revenue raising potential among GPs, it is interesting to assess how efficiently the GPs have managed to prepare their own bye-laws largely in conformity with the standardized version of bye-laws (issued 14th October 2003, WBP&RD), and ignoring those sections which are not applicable to respective localities. To this end, we considered 5 to 6 GPs, covering 4 to 5% of the total electorate of each GP including the elected GP members. Nonetheless, whatever the state of the bye-laws, neither the villagers nor the decision-makers themselves seemed to be aware of these – it could partly be ignorance and partly avoiding of the unpopular subject of taxation.

The rest of the paper is organized as follows. Section 2 discusses the subject of administrative procedures and bye-laws and section 3 deals with quality of services and taxation. Section 4 offers a view on existing problems and the future burdens and section 5 concludes.

²WBP&RD/SRD (2004) observed that GPs belonging to higher per capita income regions are those which also generate higher own sources of revenue. However, non-tax revenue does not depend on the per capita income; rather it depends on variables like possession of revenue yielding assets or providing public goods and services from which user charges can be collected. A World Bank (2004) study on Kerala and Karnataka also observed that usually the per capita own sources of revenue are significantly higher in GPs where the level of economic activity is stronger.

2. Administrative procedures and bye-laws

West Bengal First State Finance Commissions (WBFSFC) started with the impression that local governments suffer from built-in-inefficiency in becoming self-reliant. This is mainly owing to their proximity to the people on the one hand, and that the most buoyant taxes are already skimmed off by either the State or the Centre leaving the PRIs with only the inelastic sources of revenue, on the other. To add to their woes, the recommendations of two WBSFCs (first in 1995 and the second in 2002) offered limited directives related to mere redeployment of funds. Not only did they fail to suggest any new area of potential taxation to be exploited by the PRIs, but there was neither a clear guidance regarding underutilization of existing tax base at the GP level³. Instead, both of them mainly depended on transfer of funds from the State government to the PRIs in the form of untied funds. It accounted for 16% of total proceeds of the State taxes in a year as a statutory entitlement ensuring not only predictable and regular flow of resources to the PRIs but also allowing PRIs to frame their own plans for catering to localized requirements effectively. Even then, the Second WBSFC had noticed that the state had not followed the recommendations of the first commission on entitlement of funds to the PRIs. Their view was also supported by West Bengal Human Development Report (2004: 59). Untied grants only started flowing to the PRIs from 1999-00 and that too was significantly lower than the stipulated 16 per cent, mainly owing to acute financial crisis of the State. In admission of the financial crisis, the WBSSFC (2002) intended to fix the entitlement funds at 10 per cent instead of 16 per cent. And as far as the qualitative side of the entitlement fund was concerned, the WBSSFC (2002) observed that the grants so far provided to the Zilla Parishad (ZP) were essentially tied with schemes decided by the higher departments denying the true spirit of untied funds.

Two major constraints seem to be operating on PRI finance of the State. First, persistently low mobilization of own resources and second, the presence of gross structural as well as functional inefficiencies in revenue mobilization. Almost one and half decades ago Mukarji & Bandyopadhyay Committee (1993) felt that in West Bengal, approximately all PRIs raise only about 1% of their total expenditure. Considering the different tiers of the PRIs separately, Jena (1999) found that the percentage of own resource mobilization of GPs in this State constitutes on an average 7% of its total receipts. Respective figures for other two tiers i.e. Panchayat Samitis (PSs) and Zilla Parishads (ZP) are even less than 1% and declining over time. As per the recent figures provided by WBP&RD per capita own revenue collection of PRIs i.e., all tiers taken together is as low as Rs. 8.40 for the year 2003-04 (WBP&RD, 2003-04: 20).

In this connection, however, the West Bengal Panchayat Act, 1973 described many areas of tapping local resources. The former Minister of Panchayats of West Bengal, Dr. Surya Kanta Mishra along with WBSFCs (1995 & 2002) admitted that whatever taxation power is vested with Panchayats had not been optimally used (Mishra,

³Underutilization resulted mostly out of a host of factors including faulty accounting system, gross irregularities in administering and collecting land & building tax (LBT), etc. – the only predictable and regular own sources of tax revenue at GP level, absence of a neutral assessment mechanism and large number of defaulters particularly, the rural rich.

2002: 65). Studies by Mitra (1996) and Pal and Adak (2003) suggest underutilization of tax powers of the GPs. Of these, Pal & Adak (2003) described gross underassessment in collection of Land and Building Tax (LBT, the only predictable and regular own source of tax revenue) by GPs for the period between 1996-97 and 2000-01. The yearly average underassessment is found to be to the tune of 84% i.e., only 26% of the total tax assessment from LBT is actually collected. A more recent study undertaken by the WBP&RD/ Strengthening Rural Development (SRD, 2004) indicated that average tax collection of GPs is only 19% (total tax collection as percentage of the total assessment when it only refers to current assessment and excluding arrears) for the year of 2002-03. Thus, from the tax collection alone GPs could have generated at least five times more than the total reported collections.

Until 2003, most of these sources of revenue have not been properly exploited (WBSFC, 1995: 19; WBSSFC, 2002) and there has been hardly any systematic effort on the part of the government to provide guidelines to the GPs at large for framing of bye-laws and fixing of maximum rates (Jena, 1999). Notably, a few GPs had nonetheless been collecting some of these charges for many decades.⁴ It was the West Bengal Panchayat Act (Amendment), 2003 which made framing of bye-laws obligatory for all GPs and was followed up by the circular dated 14th October 2003 issued by WBP&RD providing standardized norms for framing bye-laws. However, revenue mobilized through the levy of user charges and fees could be considered “not so much as mechanisms to boost overall local revenues, but to earmark revenues to ensure that a sufficient level of resources is available to finance at least the operation and maintenance (O&M) costs of infrastructure projects and preferably the cost also” (Parker, 1995: 7). Thus, while it is normally expected that the Union and State governments have the responsibility of releasing funds for making substantial creation of the capital assets of the services to be provided at GP level, it seems that the local community must bear the O&M costs of these community services.

As per the latest information provided by the WBP&RD until June 2005, 2924 GPs among 3354 (out of 2924, 577 GPs had made draft bye-laws and remaining 2347 finalized their bye-laws) i.e., 87% of the total GPs have taken initiatives for preparing such bye-laws⁵. One, however, is left to wonder why there seemed to have been no opposition against such additional taxation in the phase of implementation when it was strongly protested against at the discussion phase itself by the opposition Trinamool Congress (TMC). In the period between the later part of 2003 and first few months of 2004 its leader Ms. Mamata Banerjee, and currently the Chief Minister of West Bengal, had been opposing the idea on the plea that the provision would put further burden on the village people.

Since there was long delays and inaction since the Act was passed in 1973, we enquired if the sudden initiative taken by GPs, after the age old inertia of low level of own resources, is a true attempt of breaking the status-quo or was that an administrative

⁴WBP&RD/SRD (2004) study also noticed that barring few GPs in WB, until 2003, there was no initiative from the GPs to collect revenue from these sources. Of the 12 sample GPs, only three GPs have been taking few rates and fees in their respective GPs. Rates for providing street lights was there since 1978 in Belda-2. In Bogula-2 this rate was operational since 2000-01. In Ranisarai toll tax on motorized vehicles (4 to 8 wheelers) has been in place since 1995 in three main connecting roads.

⁵As per the latest information provided by the WBP&RD, out of total 3354 GPs in WB, 3225 have finalized bye-laws and 104 have made draft bye-laws until 31st October 2006.

compulsion that led 87% of the total GPs of the State in preparing bye-laws. This suspicion seems to be justified by our initial observation of acute ignorance of villagers and GP members regarding bye-laws passed in their respective GPs. It eventually raised some important questions pertaining to the quality issue of such resource mobilization drives. It remains to be seen as to whether democratic norms were followed while finalizing bye-laws and whether further taxation in the form of user charges was at all accepted by common villagers as well as GP members in the aftermath of bye-laws being enacted. These, combined with other pertinent matters like whether efficiency in tax collecting machinery was improved upon and adequate administrative measures taken up by the GPs as important pre-requisites for adopting bye-laws need to be found out. It also needs scrutiny if in finalizing the bye-laws a sufficiently innovative approach was adopted in place of traditional mechanical approach while incorporating certain sections of user charges. Economic and political categorization of 12 GPs under the present survey was made in order to capture significant variations, if any, between GPs belonging to different economic conditions and political affiliations and fulfilling requirements of bye-laws.

The Procedure

As per the protocol, passing of the bye-laws suitable for a particular GP require certain procedures to be followed. It should be discussed among elected representatives of GPs at the board meeting and with villagers at GSN and/or GS with a view to preparing draft bye-laws. In order to bring that matter more meaningfully to the electors, draft bye-laws should also be displayed for 45 days and announcements to be made about that in proper time so that reservations/additions/alterations about any section(s) of the bye-laws might be accommodated within the stipulated 45 days. It is then that the draft bye-laws can be taken up for reconsideration and eventual finalization. It is after following this protocol that the GP will be able to declare the date of implementation of bye-laws designed for imposing user charges.

Methodology

We interviewed 100 to 115 villagers i.e., on an average 0.8% of the total electorates of each GP covering almost every constituency. Occupation-wise distribution of the interviewees under the study is the following: proprietorship/business (17%), cultivation (8.5%), landless labor (20%), retail shop-owner (11%), casual labor (14.6%), teacher (2.6%), housewife (8.5%), rural informal workers (5%), service (2.4%), unemployed (5.8%) and others (4.5%) (Table 6.33, Appendix 6.2). In addition, we also prepared structured questionnaire for elected GP members, tax collectors and for Executive Assistant/GP Secretary- the top officials at the GP level. Information gathered from filled in questionnaires supplemented the unstructured interviews and group meetings held with large number of village people.

12 GPs (Table 6.3, Appendix 6.1) which finalized bye-laws were chosen for our field survey and further categorized into two broader groups – economic and political. For the economic categorization 12 GPs were grouped under three categories: high, medium and low income potential measured in terms of percentage of OSR to total revenue of the GP during 2004-05 (actual) and 2005-06 (estimated). So far as the political category is concerned, 12 GPs were grouped under four categories: (i) absolute

majority enjoyed by the LF; (ii) absolute majority enjoyed by the non-LF; (iii) LF dominated GPs with significant presence of the non-LF and finally, (iv) non-LF dominated GPs with significant presence of the LF members (Table 6.2, Appendix 6.1).

Results

Of the total elected representatives of the 12 GPs surveyed, 73% said that the decision to introduce bye-laws for imposing user charges was approved through board meetings. Some GP members, however, made a distinction between “discussion at the board meeting” from “only read the matter” or “being conveyed the message” and we categorized them “partly yes” and it accounts for 1.6 % of all responses. However, for assessing the quality of knowledge of GP members as distinct from customary understanding of bye-laws, we used two parameters. One, awareness pertaining to the passing of draft or final bye-laws in their respective GP. And two, adequate knowledge of different user charges as incorporated in the passed bye-laws to be implemented or already in practice in the concerned GP. The former accounts for 56% and later 11% of responses made by the GP members interviewed. More importantly, it is observed that most of 11%, i.e., those who are aware about different sections of user charges incorporated in the finalized version of bye-laws, are either Pradhan or Up-pradhan. This indicates that except for the leaders of the GPs, only few GP members are actually aware of the present status of bye-laws (column 14 & 15 of Table 6.4, Appendix 6.1).

Display of notices as regards draft bye-laws at important public places and making proper announcements seem quite unimportant. Respondents who are aware of these notice is 32.5% of the total interviewed. Quite understandably, villagers are not expected to read notices written either in English or Bengali put up in public places and may not grasp the complexities of different sections of bye-laws designed for imposing user charges in the form of different fees, tolls etc., with varying rates and structures from a single announcement. The usual and more effective democratic procedure of making villagers aware of the bye-laws should have been exchange of views/opinions at GSN and/or GS meetings. Unfortunately, only 38% of the total elected GP members of 12 GPs interviewed felt the necessity of exploiting this means to communicate such matters to villagers. Here again some GP members have made a distinction between “discussions taking place at GSN and/or GS” from “only read the matter” or “being conveyed the message to them”. We categorized these as “partly yes” and the group stands at 3.7% (Table 6.4, Appendix 6.1).

As it should be clear from the above discussion, by and large, participatory democracy (i.e., both inter and intra-institutional democracy) was subdued in finalizing and adopting bye-laws. It remains to be seen as to what extent political affiliation plays role in this respect. A broad categorization of LF and non-LF dominated GPs reveals that in the non-LF dominated sample as much as 87% of the GP members had discussed such things at board meeting while the corresponding percentage in the LF dominated GPs is about 56%. 48% of the total GP members in the non-LF dominated sample had discussions regarding bye-laws in GSN and GS vis-à-vis 26% in the LF dominated GPs. About 37% GP members seem to be aware of notices and announcements made about bye-laws in the non-LF led GPs while the respective figure for the LF-led GPs is about 29%. It is also worth noting that members in the non-LF dominated GPs (73%),

regardless of political affiliation seem to be much more aware of bye-laws than those in the LF dominated GPs (35%) (Table 6.4, Appendix 6.1).

Table 6.5 in Appendix 6.1 throws some light on the extent to which intra-institution democracy (inclusion of GP members, in particular opposition members in decision making) was ensured in pursuing finalization of bye-laws in the sample GPs. As noted earlier, here also non-LF-led GPs seem to have better performance in ensuring greater number of participation from opposition members than those led by the LF. In fact, 96% of total LF GP members belonging to the non-LF led GPs have participated in the discussion held at board meetings. Compared to that, only 72% of the total non-LF GP members took part in the decision making process (finalization of bye-laws) in the GPs led by the LF. As for the number of opposition members taking initiatives to discuss the issue at GSN and/or GS we find that 35% of the total LF GP members belonging to the non-LF-led GPs had brought this issue to GSN and/or GS whereas only 11% of non-LF members belonging to the LF-led GPs did the same. However, there may be a self-selection problem with such participation which our limited data cannot capture. Nonetheless, none of the opposition non-LF GP members elected from the LF-led GPs were found to be aware of bye-laws notices or any announcements while at least 9% of the total LF GP members belonging to the non-LF led GPs were aware of such things. Finally, preparation of final or draft bye-laws in the GPs 65% of LF GP members elected from the non-LF-led GPs and 6% of the non-LF GP members elected from the LF-led GPs were aware.

It appears that finalizing of bye-laws in GPs led by the LF and GPs led by non-LF parties did not uphold the democratic norms particularly well. In this regard, GPs led by the LF performed much worse than the complementary group. Even among the LF dominated GPs considered in the present study, those with significant presence of opposition e.g., Belda-2, Murardi and Mamudpur have performed relatively better in terms of following the democratic norms than in the absolutely LF dominated GPs. Non-LF alliances seemed to have remained candid and open in expressing their opposition. In addition, unlike LF-led GPs, non-LF GPs are not likely to have any dilemma in encouraging open discussion as regards the bye-laws in the board meeting comprising both non-LF and opposition LF members for fear of opposition as the directives then came from the LF-led State government. Ironically, however, GPs led by the LF members seem to have been suffering from a different kind of problem. There are reasons to believe that most of LF GP members, like the non-LF GP members do not in principle accept imposition of user charges but can not vent open opposition to the circular issued by their own government. It is due to this dilemma that they tend to take a non-transparent position on the question, keeping other GP members in the dark, regardless of whether they belonged to the LF or non-LF. Note that, our survey does not bring out the subtleties of decision making and the above should be treated as conjectures on rational behavior.

On the other hand, 67.6 in Appendix 6.1 shows that none of villagers interviewed in the 12 GPs had any information whatsoever about the user charges to be imposed at rates described in the finalized /draft version of bye-laws of the respective GP. Nor did they have any information about the present status of the bye-laws i.e., the date of implementation, the period during which notice was put up or announcement made, etc. In fact, out of the total number of villagers interviewed 63% did not have any idea about

bye-laws. And of the remaining 37 % who seemed to have some idea of what bye-laws are all about were able get to the point only after referring to the protest staged by the Trinamool Congress focusing on a few crucial elements⁶ of bye-laws. Such issues campaigned by the opposition party about two years ago, were, however, subsequently discarded by the WBP&RD as irrelevant. Furthermore the section with some ideas about bye-laws can be further sub-divided into two groups, viz., those who can remember having heard about it from newspapers and public media (11%) and those who have come to be informed from fellow villagers and political parties/activists living in their neighborhood (26%). Quite evidently, people living in villages have less access to print and electronic media such that interactions with each other and exchange of information in public places plays greater role in spreading information. No pattern, however, emerges in relation to such ignorance in the GPs dominated by LF and those by non-LF parties. One possible explanation of large information gaps might be that it was just read out at GSN and/or GS instead of being discussed (also see Oommen and Ghosh, 2005)⁷ given low participation and comprehensibility of the audience. Further, Sengupta & Ghosh (2004) felt that villagers are not in fact unaware of the platform in GPs but simply think of it as a waste of time causing low attendance at GSN and/or GS (CAREER, 2003: 60). There is not only an widespread apathy among villagers to attend the platform but also very few households are actually aware that there are two GS meetings (GSN & GS) per year being held in their respective GPs.

As evident from Table 6.13 in Appendix 6.2, villagers have offered four types of reasons for avoiding such platform: opinions of common villagers are not important (36%), attending GSN and GS is not important to them (23%), decision of GS and GSN are usually taken elsewhere and conveyed to villagers (17%), and that various development programmes are undertaken without due regard to the majority opinion expressed at GSN and GS (16%). The magnitude of the problem of participatory democracy is also measurable from the fact that more than half of the GP members (54%) interviewed feel that platforms such as GSN and GS are non-attractive to the villagers (Table 6.18, Appendix 6.2).

This generalized apathy made it possible for the GP members to manage the whole thing by just conveying the message without confrontations. That apart, highest leadership of GPs (Pradhan and Up-Pradhan along with administrative heads viz., the Executive Assistant and GP Secretary) did not pursue innovative ideas and seek opinions.

⁶Catchy phrase like 'domestic pets - cows and goats are going to be taxed' was the weapon used by the opposition during their protests against bye-laws. Short summary of standard circular on bye-laws described in the Appendix 7.2 shows that fees on pets only refers to precious dogs, birds and horses, and not cows and goats. Interestingly, most GPs surveyed here rejected this fee while preparing bye-laws with the exception of Narayanpur and Budhakhali, both of which were led by the TMC & INC alliance using purely mechanical adoption rules.

⁷Respondents belonging to Below Poverty Line (BPL) and non-BPL categories taken together suggest that they do not attend GSN and GS because: they do not find it useful (6.6%), only few people speak while others do not get a chance (10.2%), people are never informed properly about the meeting (38%), people can not afford to lose a day's wage to attend the meeting (41.6%), meetings are not held at the convenient place (2.2%), due to pressure of work (0.7%) and due to illness (0.7%) (Oommen & Ghosh, 2005: 188-189).

3. Taxation and quality of local services

One of the most important pre-requisites of imposing user charges appears to be enhancement of services on which charges are to be imposed. By and large, GPs under the present survey revealed that the condition of the services (like all weather roads, drinking water, drainage service, decomposition of waste, provision of agricultural market and street lights) is extremely poor. Studies undertaken by WBP&RD/SRD (2004) and Oommen and Ghosh (2005: 179) observed that on average no GP of the state provides basic amenities in a regular manner 'causing health hazards, public inconvenience, and discomfort'. They found that items in which the involvement of Panchayat is practically non-existent are street lights, crematorium, improvement of the local markets, irrigation facilities, garbage clearance from public places, garbage disposal from private households, cleaning drains and finally garbage treatment.

The absence of local level planning based on a broader perspective of identifying priority areas and channeling funds accordingly, myopic views of meeting electoral needs of GP members for securing their support base took primacy.⁸ Thus, when asked whether development funds are distributed on the basis of priority or is it distributed among the members in order to reduce quarrels and squabbles for funds within a manageable limit, as much as 48% of the GP members interviewed suggested that the process of distribution disregarded priority areas chosen by participatory planning. Although, 71% of the total GP members interviewed denied role of power or influence in distribution of development funds but they also agreed that the opposition (both LF and non-LF) was barely incorporated in the functioning at GP level (Table 6.19, Appendix 6.2).

On average 82% of villagers consented on further taxation on condition that the services are enhanced. Such acceptance level ranges between 97% in Ranisarai to 66% in Budhakhali in our study. Therefore, if effective link is established between provision of services and imposition of user charges, majority of villagers would be encouraged to pay taxes. It is, however, clear that GPs like Shibdaspur (90%), Ranisarai (97%), Murardi (96%) and Narayanpur (84%) which severely lack even basic services are more ready to pay extra taxes if enhancement is ensured. Those enjoying relatively better conditions such as, Srirampur (70%), Bogula-2 (71%), and Kamarpukur (75%) (Table 6.7, Appendix 6.1) do not subscribe to such ideas, not surprisingly.

From a different angle, 78 out of 188 GP members interviewed i.e., 42% of total had discussed about bye-laws or at least passed it to the GSN and/or GS and the remaining 58% had not done so either to avoid such contentious issues from being discussed at GSN/ GS for fear of strong opposition (see column 7 & 8 of Table 6.4, Appendix 6.1). Further, out of 78 GP members who had discussed this issue at GSN/GS, 68 i.e., 87% observed that most villagers opposed the idea of introducing bye-laws designed for imposing user charges and only remaining 6 out of 78 i.e., 8% maintained that despite initial opposition, villagers were ultimately persuaded by them. The remaining 5% i.e., 4 out of 78 GP members interviewed found villagers not against

⁸One member of Duilla GP suggested that the allocation mechanism is uncertain and very imperfect. It has been suggested time and again that funds must be distributed on the basis of priorities. However, such suggestion readily lends itself to subject evaluation and political influences and therefore seems unstable.

further taxation per se when they were asked to opine on the subject (columns 3 to 5 of Table 6.8, Appendix 6.1).

During our discussion with the GP members about bye-laws, almost all of them (98% in 12 GPs areas, column 7 of Table 6.7, Appendix 6.1, Kamarpukur and Bogula-2 are relatively richer localities) opined that no further taxation depicted in the bye-laws can be implemented in the given conditions. Thus, the very basic premise for passing and implementing bye-laws for imposing user charges remains unfulfilled as common villagers combine with elected representatives to rule out any possibility of further taxation. Apart from the basic structural problems such as poor economic conditions and lack of adequate service provision, other constraints for further taxation are also identified by the GP members. These include fear of losing political support (29%), lack of trust by villagers on forums like GPs (19%), fear of misuse of revenues (39%) on the one hand and the fact that GPs fail to be an efficient and neutral administrative body in performing their duties on the other.

General perceptions on misuse of development fund

As to whether development funds received by the GPs from the government and the tax revenue in particular goes unreported, 61% of GP members interviewed opined in the negative and argued that people receive a receipt of tax clearance each time they pay taxes. That apart, budget prepared by the GPs are submitted twice a year before the GSN and once a year before the GS where it is clearly stated how the development fund along with proceeds from taxes have been or shall be utilized. All these leave little room for mis-utilization. They also observed that people would hardly bother about such a small amount of money that is paid to the GP in the form of tax. Those who do believe that the fund is grossly misused emphasized on the fact that acute corruption at GP level has created such perception among common villagers (17%). Those who are not so certain about the matter maintained that opposition forces to make such accusations but probably common villagers do not think in this manner (21%) (Table 6.9, Appendix 6.1). However, let us compare the opinion expressed by the GP members concerning misuse of development funds in general and tax revenue proceeds in particular with the common villagers' understanding of the monetary management in their GP area. Awareness on this question relates both to democratic functioning of GPs particularly in the era of right to information and the level of trust on GPs as a transparent administrative body. Only 8% of total villagers interviewed think that proceeds from taxes as well as development fund received from governments is being used properly. About 35% of the villagers maintain a rather ambivalent stance while about 33% maintain that there is a case of gross misuse. A sizeable section (24%) does not have any idea whatsoever about the issue at stake (Table 6.14, Appendix 6.2). Pal & Adak (2003) earlier observed that only 22% of total villagers interviewed believed that the tax income is spent for development purposes and another study regarding proper use of the Panchayat funds for projects reveals that only 5% of total villagers interviewed felt that there had not been any misuse (CAREER, 2003: 60). A large number of villagers in both of these micro studies based on several GPs in West Bengal expressed their ignorance about the expenditure pattern of the funds received by the GPs. A recent study on rural decentralization (CSSSC, 2006)

covering 162 GPs of the State found that only 14% of the total villagers interviewed think that GP funds were utilized properly and when asked whether GP members could be trusted in financial matters only 25% of the total respondents answered in the affirmative.

4. Existing Problems and Further Burdens

In order to maintain the existing revenue base properly and implement further taxation in the form of user charges following finalization of bye-laws, GPs need to attain a certain level of administrative efficiency. Whether the existing revenue mobilization machineries at GP level are efficient enough to administer tax and non-tax base is a cause for concern. However, before discussing the issue of inefficiency in revenue mobilization machineries at GP level it should be kept in mind that the lack of political will of the state government to treat PRIs as financially self sufficient institutions dissuades GPs from exploiting own sources of revenue under their jurisdiction, to its full potential. Keeping this basic structural constraint in mind, efficiency of tax collecting machineries could be discussed from two different angles, namely, structural and functional. *Structural inefficiency* refers to lack of efficient, objective and systematized institutional structure in the form of a separate tax cell/department within each GP. It is coupled with the absence of a neutral body of an assessor entrusted with relevant valuations – a prior to imposition of user charges. The combined effects of all these lead to the following functional inefficiencies, for example, the growing gap between total assessment and total tax collected, growing number of rich defaulters, problem of under assessment of properties, lack of symmetry in valuating old and new buildings of similar status, absence of systematic efforts in updating properties from time to time, etc.

Constraints in raising revenue

Top officials of GPs i.e., Executive Assistants (EA) and/or GP Secretary (total 12) of GPs under the present survey have provided similar observations regarding the inadequacy of functionaries at the GP level⁹ that are already overburdened with several other responsibilities and receive a fairly low honorarium. All these, as felt by the respondents, need immediate attention and enhancement in order to improve the motivation of tax collectors (TCs) and the GP members (Table 6.11, Appendix 6.1).

Tax collectors interviewed (total 18) identified a few constraints in the machinery such as lack of political will and initiative of the GP members themselves in collecting and administering taxes (15); lack of political will in dealing with defaulters in general and rich and influential defaulters including supporters of political parties, in particular (16); unavailability of any scheme to make the old defaulters accountable and absence of any legal action against defaulters (old and new) (13); lack of transparency in administering taxes by GP members while absolute reluctance of GP members in

⁹Acute staff shortage under the jurisdiction of GPs becomes more evident from Table 7.15 Appendix 7.1 that except Ranisarai GP and Kamarpukur GP, none of the sample GP is equipped with stipulated number of functionaries at the GP level. CSSSC (2006) study found that the GPs are unable to send regular monthly report on undergoing schemes. The usual explanation for the delay is lack of adequate staff in these GPs.

discussing contentious issues (13); and lastly, valuation of properties being often done at the discretion of GP members without following standard norms subjected to strong political influence (15)¹⁰ (column 3 to 7 of Table 6.12a, Appendix 6.1).

Regressive tax collection – views of tax collectors

The information shared by 18 TCs out of 11 GPs¹¹ combined with unstructured interviews with GP members, villagers and administrative officials indicate that there is not only structural and functional lacunae in the existing revenue mobilizing machineries but also a regressive tendency in the tax collection pattern (Box 6.2.1 Appendix 6.2). Based on the approximate calculations offered by the TCs it seems that (column 4, Table 6.12b, Appendix 6.1) that percentage of under-valuation of properties with a view to impose LBT in general is in the range of 85% in Ranisari to 20% in Kamarpukur. When asked whether the problem of under-valuation of properties is more in case of rich than that of poor, out of 18 TCs interviewed, 16 answered in the affirmative while only one respondent did not think so and one other did not think that it was regressive (Bogula-2). Under-valuation of assets for imposing LBT has also been found in the study of Pal & Adak (2003) where richer people used to pay only 7% of the actual due according to their own estimates.

When enquired about the problem of default in tax payments, all the TCs from 11 GPs admitted that it is one of the greatest problems in generating own resources. Albeit the quantitative assessment (percentage of total defaulters to total tax payers) varied from one GP to another, yet according to their own estimates the default percentage ranged from 20% to 70%. Moreover, in majority of TCs opinion, the number of defaulters is more among the rich than the poor. Apparently, the percentage of rich defaulters is in the range of 70% to 90%, while it is 10% to 30% for the poor. More generally, TCs seem to come to a consensus on the issue of regressive tax collection machinery and that it is well known among all stakeholders.

It should be noted at this point that the GP members are most likely to come from middle and upper middle class families in the neighborhood and this could be a significant explanatory factor behind such regressive tax collection pattern. Table 6.17, Appendix 6.2 indicates that out of the total 207 GP members spread in 12 GPs surveyed, only 5 are direct tillers or casual labor while 6 are unemployed. GPs belonging to the LF and non-LF do not seem to differ in this respect. The study conducted by SIPRD (2002) on different districts of West Bengal (soon after the PRIs election was held in 1998) revealed poor representation of marginal sections of villagers in the GPs. Distribution of GP members by occupation as found in the CSSSC (2006) study also corroborates that a fairly low share (12% of all GP members surveyed) of representation come from

¹⁰The detailed statutory procedures and required time-frame regarding final assessment of land and building required for imposing LBT to be conducted by the GP administration following nine stages is depicted in the updated version of The West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004. Those who are constructing new buildings do not want to pay LBT due to abnormally high LBT compared to old buildings of the same type. Concerned GP members are not taking adequate measures in bringing down the lack of parity in assessing new and old buildings and hence losing significant amount of resources to be collected from LBT.

¹¹In Murardi, no tax collector is appointed. In Murardi, LBT is not imposed and Trade Registration Fee (TRF) is irregularly imposed.

agricultural labor (8.4%), artisans (0.9%), fishermen (0.5%), weavers (0.6%) and share-croppers (1.3%). Predominance of such occupations in the rural communities is quite well known.

5. Concluding Remarks

The Panchayat movement in West Bengal started with the notion that the rural mass should not be viewed as a passive agent of development but as active participants in the process. The PRIs were meant to undermine to some extent the pre-existing bureaucracy – thanks to the slogan of “destroy the centres of vested interests” (Datta, 1998: 126). Unfortunately, as it stands, the PRI itself has become an instrument for consolidating power of political parties by exerting complete control over it. Such politicization of PRIs does not lead to political awareness among villagers and is the main reason for the lack of enthusiasm among villagers as well as GP members in exploiting even the mere formal framework of participatory democracy. All these have resulted in resurgence of bureaucracy that was intended to be curbed.

In fact, it seems that the GPs have started losing the initial focus on the model of people’s government, and over time they have been restricted to the role of an agency. Even measured by the parameters of bureaucratic functioning the PRIs do not perform satisfactorily. Intolerance and frequent exclusion of the opposition in the process of decision making have already become inalienable part of its functioning leading to alleged corruption and nepotism. Furthermore, absence of adequate financial self sufficiency, which is one of the most basic requirements of self governance, made it difficult for the PRIs to efficiently discharge the dual responsibility of administration and development.

In the absence of participatory planning at GP level, fragmented, myopic and vote bank driven programs of development takes the upper hand. It has largely replaced the integrated approach of priority based, long term and sustainable development. In addition, dependence on schematic funds for local development as against un-tied grants designed for giving some independence to GPs lead not only to gross under-utilization of development funds but also non-convergence of different development schemes. All these result in the lack of durability of assets created and inadequate service provisions at local levels, which in turn severely limits the reliability of the GPs as providers of necessary amenities and information.

Attaining financial self sufficiency has never been an important agenda for the Panchayati Raj Institutions (PRIs) of the State since inception and the pattern that dominates could be appropriately coined as ‘expenditure decentralization’ and not the decentralization of financial power. Recent activism in relation to the finalization of bye-laws for imposing different fees, rates and tolls on services provided to the villagers essentially for enhancing own resource mobilization by majority of GPs has however, come to the fore. The problem nevertheless lies with the true underlying agenda for such enthusiasm. Is it a holistic attempt at enhancing own resources or is it the routine administrative compulsion? If it is the second one, then one should not expect much out of such developments. However, the State government also declared punitive measures against non-performing GPs. As we have experienced in our field survey, most GPs have been at fault on all four counts, namely, ensuring participatory democracy in pursuing bye-laws; attaching adequate importance to the level of acceptance of villagers as well as

elected representatives of GPs; undertaking adequate administrative measures which would be necessary for implementing further taxation and developing innovative approaches instead of mechanical replication of standard directives provided by the WBP&RD, to accommodate local realities and opinions expressed by GP members.

However, gross violation of democratic norms by way of excluding the tax payers from the process of preparing bye-laws has been observed in all GPs regardless of political affiliation. While the quantitative attendance was somehow ensured in the GS and GSN meetings, considered as the most visible forum of accountability, very low level of quality participation left the villagers in absolute darkness regarding bye-laws even at the time of acceptance. So far as exercising internal democracy is concerned, non-LF GPs seem better performers than the LF-led GPs. Ever since the issue of imposition of user-charges came to the forefront, the opposition in the State had opposed it vehemently and maintained their position in GPs where they are not in power. At the same time they were under administrative compulsion of implementing it both for proving themselves to be responsible administrators and for avoiding punitive measures. GPs led by the non-LF did not seem to have much hesitation in incorporating the LF GP members because the very proposition came from the LF-led State government. On the other hand, GPs led by the LF, in order to avoid uncomfortable questions not only by the opposition but also by their own members (most expressed their opposition against bye-laws individually during interviews), chose not to invite open discussion about bye-laws. The discussion and adoption both remained significantly non-transparent in the process.

Of the two main constraints of additional taxation, namely poor economic condition of villagers and inadequate provision of necessary services, the latter seems to be binding. Majority of villagers along with representatives at the GP level seem to agree about further taxation if and only if provisions of necessary services were enhanced. There are other important constraints as well, such as, fear of losing political support, lack of credibility of the system of GP, proximity to common villagers affecting taxation and expenditure plans. Of these, the neighborhood issue is important in view of losing political support.

That the GPs under the present survey remained captive of traditional-mechanical approach and driven merely by administrative compulsion in finalizing bye-laws is also revealed from the following trends. Several GPs apparently replicated sections of user charges directly from the government circular without considering the local issues. The GPs have rarely cared to incorporate opinions expressed by the GP members regarding possible amendments/alterations in the structure and rates of user charges framed in the standard circular. Worse still, only in four GPs (Bogula-2, Narayanpur, Mamudpur and Ranisarai) out of 12, the finalized version of bye-laws contain minimum necessary information such as date of finalization of bye-laws and the date of implementation of the same.

However, after much hype of activism on finalization of bye-laws, no significant enhancement of revenue base is observed in the post-bye-laws period as compared to the previous period. Although all GPs under the present survey did incorporate almost all the user charges provided in the standard circular given by the WBP&RD, in reality they seem to have maintained status quo by limiting themselves to the old revenue base. The study also revealed that not only the new areas of user charges and fees incorporated in the bye-laws were left out but in practice, some fees and rates (such as vehicle

registration fee and trade registration fee) which were there since many decades but not adequately utilized, also became quite unimportant.

Needless to say, finalization of bye-laws has brought the opportunity for the GPs, particularly those urbanized in nature and those having some centers of business and commercial activities to raise resources through trade registration fees. Along with this, fees on displaying advertisements, fees on cleaning drains, collecting waste and fees on providing street lights could be potential sources of revenue for these GPs. These measures would not only help to enhance own resource generation but also improve basic civic amenities at the GP level. After all, if the direct and indirect taxes in the country or the state and the general public finance are either insufficient or inefficiently utilized for provision of basic services in the rural areas, supply of basic amenities may have to depend largely on alternative sources of funding. Adoption and implementation of taxes in appropriate legal regimes could be one such option. Finally, it should be acknowledged that we have bypassed serious questions on distributive politics at national and sub-national levels, which should be treated as an important element in such discussions. The associated questions on regional and intra-regional growth and inequality are similarly issues that this limited survey cannot address, but should be considered in future attempts.

Box 6. 1

Structural and functional lacuna coupled with perceived regressive tendencies in tax collecting machineries in GPs as perceived by the tax collectors (TCs) of the sample GPs

1. Lack of initiative and political will in administering and generating own source of tax revenues of GPs

2. Perceived regressive tendencies in administering and collecting LBT at GPs level

With a view to make LBT payment regular, submission of LBT clearance receipt was made compulsory by almost every GP in the State before issuing necessary certificates

Rich people are by and large reluctant in paying LBT and hence such measure failed to motivate rich tax payers because;

- They can pay the total due amount of the tax when it is needed
- They have better influence on GP people and can manage to receive necessary papers without showing the counterpart of the tax clearance
- They can bribe GP members in order to avoid showing the counterpart of the regular tax clearance while collecting necessary papers from the concerned GP
- The GP staff use the tax clearance receipt as a necessary pre-requisite for issuing ration cards and/or income certificate (which the poorer people need for availing of concessions in hospitals etc.). But this does not suffice to trap the richer defaulters as they hardly need such papers from the GPs.

Poor people pay the tax relatively more regularly because;

- They cant not afford to pay huge amount of the due amount of tax at one time
- They need papers mentioned above often than rich people
- They have less influence on GP members than that of rich no matter in which political group they belong to

3. Lack of transparency in collecting trade registration fee (TRF)

BOX 6. 2

Causes of de-motivation of tax collectors (TCs) and remedial measures to be undertaken as suggested by the TCs interviewed

Causes of gross de-motivation of the TCs

- Job of TCs is not a permanent one and they have to work on commission basis with very little amount of monthly basic allowances of Rs.200.
- Dependence on other job (s) for their living prevents them from spending quality time on the job of tax collection.
- Own revenue generation in general and tax collection in particular is given least importance
- Public harassment at the time of collecting tax and fees due to non-availability of services.
- Public harassment at the time of collecting increased rate of tax and fees which are not often clearly communicated to the villagers.
- Public harassment due to asymmetric valuation of old and new properties
- Due to the absence of well organized tax collecting machinery, a curious mindset of the people of considering tax payment at par with donation or paying alms

Remedial measures to be taken to correct this situation as suggested by the TCs

- Proper service should be provided by GPs
- A income-neutral mechanism should be developed to deal with defaulters
- Separate administrative mechanism should be developed to tackle old and new defaulters and those who are defaulters for more than a decade
- Before updating rates and structures for valuating properties to be required for imposing LBT, GP members should distribute papers to the concerned villagers on which new rates and structures are clearly written in order to avoid any harassment at the time of tax collection at new rate.
- The TCs' job status should undergo some reform to improve efficiency.
- A body of neutral assessor should be employed
- A separate tax cell/department in each GP should be built in order to introduce efficient and systematic mechanism of tax collection.
- GP members should take an overall initiative in administering and collecting tax and non-tax revenues.
- Door to door collection of tax is clearly inefficient; GPs should take initiatives to introduce office collection.

References

- Bandyopadhyay, D, Augmenting Rural Employment Participatory Governance at the Local Level, A Report For the ILO, Council For Development Studies, Calcutta, November 1997
- Bardhan, P & Mookherjee, D, 'Poverty Alleviation Efforts of Panchayats in West Bengal', EPW, February 28, 2004
- Basu, J, (ed.), People's Power in Practice 20 Years of Left Front in West Bengal, Calcutta Book Agency, Calcutta, 1997
- Bhattacharyya, D, "West Bengal Permanent Incumbency and Political Stability", EPW, December 18, 2004
- Bhattacharyya, H, "Democracy and Rural Governance in West Bengal Since 1978", in Datta, P "*Devolution Of Financial Power to Local Self-Governments: The 'Feasibility Frontier' in West Bengal*", South Asia Research (SAR), School of Oriental and African Studies (SOAS), London, Vol.27, No.1, pp.105-124, February 2007
- Datta Gupta, S (ed.) India: Politics and Society Today and Tomorrow, K.P, Bagchi & Company, Calcutta, 1998a
- Bhattacharyya, H, Micro Foundation of Bengal Communism, Ajanta Book International, New Delhi, 1998b
- Bhattacharyya, M, Panchayati Raj in West Bengal: Democratic Decentralisation or Democratic Centralism? Manak Publications, New Delhi, 2002
- Chatterjee, B & Ghosh D. K, Towards a District Development Report for West Bengal, State Institute of Panchayat and Rural Development, Kalyani, West Bengal, 2003
- Datta, P, Major Issues in The Development Debate, Lessons in Empowerment from India, Kanishka Publishers, Distributors, New Delhi, 1998
- Ghosh, B & Kumar, G, State Politics and Panchayats in India, Manohar & CSH, New Delhi, 2003
- Ghosh, B & Ghosh, S, A Note on Panchayat Finance of West Bengal, 2003, Typescript
- Jena, A.C, Panchayati Raj Finances in West Bengal-A Status Study, National Institute of Rural Development, Hyderabad, 1999
- Lieten, G.K, 'For a New Debate on West Bengal', Mainstream, February 12, 1994
- Mishra, S. K, 'West Bengal Panchayats: An Overview', The Marxist, Theoretical Quarterly of the CPI (M), Vol. XVIII, April-June, 2002
- Mitra, N, 'Local Level Financial Problems of the Economy of West Bengal and Development From Below', in Raychaudhuri, A & Sarkar, D (ed.) Economy of West Bengal Problems and Prospects, Allied Publishers Limited in collaboration with DSA, Centre For Regional Economic Studies, Jadavpur University, Calcutta, 1996
- Oommen, M.A & Ghosh, B.D, "Decentralization and Poverty Reduction Kerala and West Bengal", Institute of Social Science, New Delhi, July 2005
- Pal, M & Adak, S, "Assessment and Collection of Land and Building Tax: A Case Study in Bankura District of West Bengal", 2003, Typescript
- Parker, A.N, "Decentralization: The Way Forward for Rural Development"?, World Bank Policy Research Paper, 1475, June 1995
- Rani, P.G, "State Finance Commission and Rural Local Bodies Devolution of Resources", EPW, June 19, 1999

Sengupta, D & Ghosh, D, “ West Bengal: State and People Development and People’s Choice A Case Study in North Twenty four Parganas, Occasional Paper, State Institute of Panchayat & Rural Development, West Bengal, July 2004

Government Publications

State Finance Commission, West Bengal, 1995

State Finance Commission, West Bengal, 2002

Mukarji, N & Bandyopadhyay, D, New Horizons for West Bengal’s Panchayats,

Government of West Bengal, Department of Panchayat, 1993

India Fiscal Decentralisation to Rural Governments”, Rural Development Unit South

Asia Region, World Bank, January 7, 2004

SRD Programme: Design of Purpose-level Indicators And Baseline Measurement in West Bengal Districts Baseline Indicators, Draft Final Report, Phase I & II, Centre for Studies in Social Sciences, Calcutta, April 2006, Typescript

Panchayat and Rural Development, Government of West Bengal (WBPRDD) & Strengthening Rural Development (SRD) “Resource Mobilization by the Panchayati Raj Institutions: A Study of Six Districts”, 2004, Typescript

Socio Economic Profile of Panchayat Members, State Institute of Panchayats & Rural Development (SIPRD), Kalyani, Nadia, 2002

-----Midnapore District, 5th Panchayat General Election,

-----Howrah District, 5th Panchayat General Election

-----South 24 Paraganas District, 5th Panchayat General Election

Annual Administrative Report, Panchayat & Rural Development Department, Government of West Bengal, West Bengal, 2003

Annual Administrative Report, Panchayat & Rural Development Department, Government of West Bengal, West Bengal, 2004

Development as Empowerment, A report on the study on the grass root level governance as mandated in the 73rd amendment of the constitution with reference to the idea of rural reconstruction envisaged by Rabindranath, Centre for Applied Rural Education, Extension & Research (CAREER), Sriniketan, Visva Bharati, 2003

West Bengal Human Development Report (WBHDR), Development and Planning Department, Government of West Bengal, 2004

Overview of Rural Decentralization in India, World Bank Study, Vol. 1, September 27, 2000

Appendix: 6.1

Table: 6.1 Finalization and preparation of draft bye-laws by Gram Panchayats (GPs) in West Bengal until June 2005 and political power balance in the GP election held in 2003

Name of the districts	Total no. of GPs in each district	Draft & final bye-laws prepared by the GPs in each district till June 2005	Total no. of GP seats in each district	No. of GP seats own by the LF@	No. of GP seats won by the INC+ TMC+ BJP (non-LF alliance)	No. of GP seats own by the others & Independent	No. of GPs ruled by the LF	No. of GPs ruled by the INC+ BJP+ TMC (non-LF alliance)	No. of GPs ruled by the others & Independent	Per capita income of each district in 2000-01 at constant prices (1993-94)	Per capita own source of revenue (OSR) of PRIs (GPs, PSs and ZPs taken together) (Rs.)	
											12	13
1	2	3	4	5	6	7	8	9	10	11	2002-03	2003-04
Coochbehar	128	128	1905	1494 (78.4)	334 (17.5)	77 (4.1)	106 (82.8)	18 (14.1)	4 (3.1)	7779.86	4.74	6.09
Jalpaiguri	146	143	2241	1477 (65.9)	673 (30.0)	91 (4.0)	111 (76.0)	35 (24.0)	--	8830.71	6.20	9.12
Darjeeling	134	134	NA	NA	NA	NA	NA	NA	NA	10415.88	4.84	6.06
Uttar Dinajpur	98	98	1529	831 (54.3)	615 (40.2)	83 (5.4)	59 (60.2)	37 (37.7)	2 (2.0)	6778.81	3.48	4.37
Dakshin Dinajpur	65	65	993	693 (69.8)	286 (28.8)	12 (1.2)	53 (81.5)	11 (16.9)	1 (1.5)	8866.40	7.66	6.17
Malda	146	140	2232	1097 (49.1)	1087 (48.7)	47 (2.1)	72 (49.3)	70 (47.9)	4 (2.7)	8339.28	6.23	5.64
Murshidabad	254	253	4096	1939 (47.3)	2020 (49.3)	137 (3.3)	115 (45.2)	135 (53.1)	4 (1.6)	8009.30	5.20	4.67
Nadia	187	187	3114	1498 (48.1)	1500 (48.2)	116 (3.7)	80 ###	43 ###	1*	9606.47	6.65	6.49
N-24PGS	200	163	3321	1938 (58.3)	1251 (37.7)	132 (4.0)	139 (69.5)	55 (27.5)	6 (3.0)	9440.25	7.23	6.59
S-24 PGS	312	262	4898	2954 (60.3)	1577 (32.2)	367 (7.5)	194 (62.2)	84 (27.0)	20** (6.4)	8394.74	4.71	5.03
Howrah	157	157	2515	1467 (58.3)	965 (38.4)	83 (3.3)	112 (71.3)	43 (27.4)	2 (1.3)	10365.59	10.29	12.02
Hoogly	210	96	3440	2859 (83.1)	547 (16.0)	34 (0.9)	186 (88.6)	24 (11.4)	--	10344.55	13.48	16.96
West. Medinipur	223	216	3480	2079 (59.7)	1284 (36.9)	117 (3.4)	157 (70.4)	65 (29.1)	1 (0.4)	9263.49#	4.89	6.38
East. Medinipur	290	281	4073	3359 (82.5)	376 (9.2)	338 (8.3)	251 (86.5)	14 (4.8)	25 (8.6)		11.03	9.65
Bankura	190	188	2632	2130 (80.9)	412 (15.6)	90 (3.4)	168 (88.4)	19 (10.0)	3 (1.6)	9361.52	3.17	8.73
Purulia	170	85	2067	1353 (65.4)	541 (26.2)	173 (8.4)	124 (72.9)	32 (18.8)	14 (8.2)	7905.00	2.00	1.54
Burdwan	277	219	4346	3614 (83.1)	670 (15.4)	62 (1.4)	254 (91.7)	23 (8.3)	----	11445.13	13.34	19.34
Birbhum	167	109	2258	1525 (67.5)	637 (28.2)	96 (4.2)	122 (73.0)	40 (24.0)	5 (3.0)	7738.07	7.67	10.62
TOTAL	3354	2924 (87.1)	49140	32307 (65.7)	14775 (30.0)	2055 (4.3)				9778.09###	7.13	8.40

Source: Information provided by the Panchayat and Rural Development Department, Government of West Bengal

Abbreviations: LF= Left Front; INC= Indian National Congress; TMC= Trinamool Congress; BJP= Bharatia Janata Party, PS = Panchayat Samity; ZP = Zilla Parishad; GP= Gram Panchayat

@ This also include LF supported candidates

* One GP seat remained undecided, ** 14 GPs remained in ties since equal number of seats was captured by the contestant political parties, # It indicates undivided Midnapore; ## West Bengal state average for the period of 2000-01; ### As stated in the source. That, however, does not add up to the total described in the column no. 2

Table:6.2 Political and economic classification of the GPs selected for the present survey

<i>High income potential GPs</i>	Total own source of revenue of the GPs to total revenue@ (%)		Absolute majority enjoyed by the Left Front (LF) at GPs	Number of GP seats won by the different political parties			
	2004-05 (Actual)	2005-06 (Estimated)		LF	TMC+ INC+ BJP (non-LF)	Others	Total
1	2	3	4	5	6	7	8
Belda-2 (16)	12.4	7.9	Shibdaspur (10)	9	1	--	10
Bogula-2 (25)	17.1	17.0	Ranisarai (13)	13	--	--	13
Kamarpukur (21)	15.0	17.7	Kamarpukur (21)	21	--	--	21
Duilla (19)	30.2	56.8	<i>Majority enjoyed by the LF at GPs but significant presence of the non-LF</i>				
<i>Average</i>	<i>18.7</i>	<i>24.8</i>	Murardi (10)*	5	5	--	10
<i>Medium income potential GPs</i>			Mamudpur (22)	13	8	1	22
			Belda-2 (16)**	12	4	--	16
Budhakhali (19)	7.8	8.2					
Mamudpur (22)	12.5	7.6	<i>Absolute majority enjoyed by the non-LF</i>				
Narayanpur (17)	7.1	6.1	Bogula-2 (25)	4	20	1	25
Ranisarai (13)	7.7	10.5	Srirampur (24)	4	20	--	24
<i>Average</i>	<i>8.8</i>	<i>8.1</i>	Narayanpur (17)	2	14	1	17
<i>Low income potential GPs</i>			<i>Majority enjoyed by the non-LF but significant presence of the LF</i>				
Labhpur-2 (11)	7.7	5.7	Duilla (19)	5	14	--	19
Srirampur (24)	4.9	3.9	Labhpur-2 (11)	5	6	--	11
Shibdaspur (10)	2.5	6.9	Budhakhali (19)	7	12	--	19
Murardi (10)#	1.7	2.0					
<i>Average</i>	<i>4.2</i>	<i>4.6</i>					
Total GP seats (207)			Total GP seats (207)	100	104	3	207

Source: Data collected from the field study

Note: Figures in brackets in column 1 & 4 denote total number of GP members elected in the respective GP

@ Total revenue of GPs of the respective year denote the total revenue excluding initial balance from the previous year

*In Murardi, equal number of GP members belongs to the LF and non-LF but the GP is ruled by the LF

** We categorized Belda-2 GP under the group titled 'Majority enjoyed by the LF at GPs but significant presence of the non-LF' since the information provided by the *Panchayati Raj, Paschimbanga Sarkarer Traimasik Mukhapotro*, Panchayat and Rural Development Department, Government of West Bengal, No. 1 (40), July-September, 2003, p. 114, six GP members is elected from the non-LF alliance in Belda -2, but having arrived there we found that only four GP members belong to the non-LF instead of six. Subject to the limited time period we had for our field survey, we had to carry on our field survey despite the fact that compared to other GPs belong to this group, Belda-2 GP does not have significant number of the opposition GP members.

#Total own source of revenue (TOSR) of this GP as percent to total revenue are based on estimated budget for both the years 2004-05 & 2005-06

Table: 6.3 General information about selected GPs

Name of the GPs	Political position of GPs	District/ Block	Total no. of GP members	Total GP members interviewed	Total electors of the GPs@	Total electors interviewed	GPs at a glance as per the information provided by the elected GP members of the respective GPs
Srirampur	Non-LF Dominated	Bardhaman/ Purbasthali-1	24	20	17,000	100 (0.6)	Out of 20 constituencies, 7 are semi-urban in nature. Weaving (handicraft) related economic activity occupies important position#. Small section of population are engaged in cultivation and land is mostly cultivated twice a year
Bogula-2	Non-LF Dominated	Nadia/ Hanskhali	25	21	17,796	101 (0.6)	Out of 22 constituencies, 14 are semi-urban in nature. Main business center of Hanskhali Block, in the District of Nadia with a undergraduate college and hospital. Cultivation along with service and business occupy major economic activities. Land is cultivated twice and in some cases thrice a year
Kamarpukur	LF dominated	Hoogly/ Goghat-2	21	20	15,028	111 (0.7)	Out of 17 constituencies, 8 are urban in nature. Cultivation occupies one of the main economic activities along with business and service. Land is double and triple cropping
Duilla	Non-LF Dominated	Howrah/ Sankrile	19	17	13,539	104 (0.8)	The GP is urban in nature and all the constituencies (16) are urbanized. No cultivation. Casual labor, informal sectors, business and service are the major forms of economic activity in the area
Shibdaspur	LF dominated	North 24 PGS/ Barackpur 1	10	10	7,092	101 (1.4)	Poorest GP of Barackpore-1 block. Cultivation is the main occupation. Roughly 50% of total land is double cropping. Significant number of population is landless and acute poverty persists in the area
Mamudpur	LF dominated	North 24 PGS/ Barackpur-1	22	21	16,645	108 (0.6)	Out of 15 constituencies, 4 are semi-urban in nature. Cultivation is the main economic activity along with business and service. Land is mainly double cropping.
Belda-2	LF dominated	West Medinipore/ Narayangarh	16	14	21,000	113 (0.5)	Of 14 constituencies, 6 are urbanized in nature. Business, service, informal sectors along with cultivation occupy major areas of economic activities. Land is mainly single cropping
Labhpur-2	Non-LF Dominated	Birbhum/ Labhpur	11	10	7,710	102 (1.3)	Cultivation occupies major area of economic activities. Land is mainly single cropping but some are of double cropping ##
Ranisarai	LF dominated	West Medinipur/ Narayangarh	13	13	8,874	100 (1.1)	Cultivation is the main occupation. Land is single cropping
Budhakhali	Non-LF Dominated	South 24 PGS/ Namkhana	19	16	13,530	107 (0.8)	Cultivation is one of the main occupations and is mainly single cropping. Flood prone area. Erosion causes destruction of river banks affects cultivation very much
Narayanpur	Non-LF Dominated	South 24 PGS/ Namkhana	17	17	12,721	103 (0.8)	Out of 15 constituencies, 2 are semi-urban in nature. Cultivation is one of the main occupations along with catching fish and land is single cropping. Flood prone area and erosion causes destruction of river banks affects cultivation very much###
Murardi	LF dominated	Purulia/Saturi	10	9	13,500	102 (0.7)	Presence of acute poverty. No business activities. No irrigation. Very few lands to the cultivators. Most are landless people and the rest are big cultivators. Large number of landless labors goes outside of the region in search for work.
Total	--	--	207	188		1252 (0.8)	--

Source: Data collected from the field study

@ As per the information received from the GP at the time of the field survey, # Weaving related industries occupy one of the main economic activities in this area. ## Land is mainly single cropping with very few double cropping areas. ### This area produces plenty of vegetables and one of the main occupations is fishery.

Table: 6.4 Democratic measures pursued by the GPs in preparing bye-laws

Name of the GPs	GPs ruled by	Discussion about bye-laws held in the board meeting consists of Gram Panchayat members				Discussion about bye-laws took place in Gram Sansad (GSN) and Gram Sabha (GS)				Notice was put up for 45 days and/or announcement made about bye-laws			No. of GP members aware of the passing of draft and/or final bye-laws	No. of GP members aware of different types of user charges included in the bye-laws
		Yes	Partly yes*	No	Total	Yes	Partly yes*	No	Total	Yes	No	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Srirampur	Non-LF	19	--	1	20	9	--	11	20	6	14	20	14 (20)	2 (20)
Bogula-2	Non-LF	15	--	6	21	7	--	14	21	4	17	21	11 (21)	2 (21)
Duilla	Non-LF	17	--	--	17	13	--	4	17	14	3	17	17 (17)	2 (17)
Labhpur-2	Non-LF	9	1	--	10	3	2	5	10	3	7	10	7 (10)	2 (10)
Budhakhali	Non-LF	13	--	3	16	6	3	7	16	5	11	16	11 (16)	2 (16)
Narayanpur	Non-LF	15	1	1	17	10	--	7	17	5	12	17	14 (17)	2 (17)
Sub total for non-LF (%)		88 (87.1)	2 (2.0)	11 (10.9)	101 (100)	48 (47.5)	5 (5.0)	48 (47.5)	101 (100)	37 (36.6)	64 (63.3)	101 (100)	74 (101) (73.2)	12 (101) (11.8)
Kamar-pukur	LF	4	--	16	20	4	--	16	20	1	19	20	4 (20)	1 (20)
Shibdaspur	LF	2	--	8	10	1	--	9	10	5	5	10	1 (10)	1 (10)
Mamudpur	LF	13	1	7	21	5	1	15	21	2	19	21	5 (21)	2 (21)
Belda-2	LF	13	--	1	14	4	1	9	14	8	6	14	8 (14)	2 (14)
Ranisarai	LF	10	--	3	13	7	--	6	13	8	5	13	11 (13)	1 (13)
Murardi	LF	7	--	2	9	2	--	7	9	1	8	9	2 (9)	1 (9)
Sub total for LF (%)		49 (56.3)	1 (1.1)	37 (42.6)	87 (100)	23 (26.4)	2 (2.3)	62 (71.3)	87 (100)	25 (28.7)	62 (71.3)	87 (100)	31 (87) (35.6)	8 (87) (9.2)
Total (188) (%)		137 (72.9)	3 (1.6)	48 (25.5)	188 (100)	71 (37.8)	7 (3.7)	110 (58.5)	188 (100)	61 (32.5)	127 (67.5)	188 (100)	105 (188) (55.8)	20 (188) (10.6)

Source: Data collected from the field study

Note: Figures in brackets in column 14 & 15 denote total number of GP members interviewed in the respective GP

*'Partly yes' in the column 4 refers to the GP members, as described by them, those who have had just the information about finalization of the bye-law taken by the respective GP and those who were just conveyed regarding this matter in the board meeting. 'Partly yes' in the column 8 refers to the GP members who informed villagers regarding this matter at Gram Sabha (GS) and/or Gram Sansad (GSN) without holding any further discussion

Table: 6.5 Democratic norms pursued in preparing bye-laws

Name of the GPs	Number of GP members interviewed			GPs ruled by	No. of GP members said that discussion about bye-laws held in the board meeting		No. of GP members said that discussion about bye-laws took place in GS and/or GSN		No. of GP members said that notice being put up and/or announcement made about bye-laws		No. of GP members aware of preparing final and/or draft bye-laws	
	LF	Non-LF	Total		LF	Non-LF	LF	Non-LF	LF	Non-LF	LF	Non-LF
Bogula-2	4	17	21	Non-LF	3 (4)	12 (17)	1 (4)	6 (17)	1 (4)	4 (17)	2 (4)	9 (17)
Duilla	4	13	17	Non-LF	4 (4)	13 (13)	3 (4)	10 (13)	1 (4)	13 (13)	3 (4)	11 (13)
Budhakhali	4	12	16	Non-LF	4 (4)	9 (12)	2 (4)	6 (12)	0 (4)	5 (12)	3 (4)	8 (12)
Narayanpur	2	15	17	Non-LF	2 (2)	14 (15)	0 (2)	10 (15)	0 (2)	5 (15)	1 (2)	13 (15)
Labhpur-2	5	5	10	Non-LF	5 (5)	5 (5)	2 (5)	3 (5)	0 (5)	3 (5)	4 (5)	3 (5)
Srirampur	4	16	20	Non-LF	4 (4)	15 (16)	0 (4)	9 (16)	0 (4)	6 (16)	2 (4)	12 (16)
<i>Subtotal</i>	23	78	101		22 (23)	68 (78)	8(23)	44 (78)	2 (23)	36 (78)	15 (23)	56 (78)
%	--	--	--	--	95.6	87.2	34.8	56.4	8.7	46.2	65.2	71.8
Mamudpur	12	9	21	LF	8 (12)	6 (9)	4 (12)	2 (9)	2 (12)	0 (9)	5 (12)	0 (9)
Murardi	4	5	9	LF	3 (4)	4 (5)	2 (4)	0 (5)	1 (4)	0 (5)	2 (4)	0 (5)
Ranisarai	13	0	13	LF	10 (13)	0 (0)	7 (13)	0 (0)	8 (13)	0 (0)	11 (13)	0 (0)
Shibdaspur	9	1	10	LF	2 (9)	0 (1)	2 (9)	0 (1)	5 (9)	0 (1)	1 (9)	0 (1)
Kamarpukur	20	0	20	LF	4 (20)	0 (0)	4 (20)	0 (0)	1 (20)	0 (0)	4 (20)	0 (0)
Belda-2	11	3	14	LF	10 (11)	3 (3)	5 (11)	0 (3)	8 (11)	0 (3)	7 (11)	1 (3)
<i>Subtotal</i>	69	18	87		37 (69)	13 (18)	24 (69)	2 (18)	25 (69)	0 (18)	30 (69)	1 (18)
(%)	--	--	--	--	53.6	72.2	34.8	11.1	36.2	--	(43.5)	(5.5)
Total	92	96	188		59 (92)	81 (96)	32 (92)	46 (96)	27 (92)	36 (96)	45 (92)	57 (96)

Source: Data collected from the field study

Note: Figures in brackets denote total number of LF and non-LF GP members in the respective GP

Table: 6.6 Democratic procedures pursued by GPs in preparing bye-laws among electors

Name of the GPs	GPs ruled by	Number of villagers took part in the discussion as regards the bye-laws at GSN and/or GS of the respective GP	Number of villagers aware of the notice to be put up for 45 days and/or announcement to be made about the bye-laws of the respective GP	Number of villagers who are aware about the present status & different sections of the bye-laws of the respective GP	Virtual ignorance of villagers about bye-laws undertaken in their GPs but different sources of knowledge about it only with reference to the protest staged by the opposition in 2003			
					Have never heard about bye-laws (%)	Saw it in news paper and other public medias (%)	Heard it from fellow villagers and from the opposition party activists located nearby (%)	Total
1	2	3	4	5	6	7	8	9
Srirampur	Non-LF	None (100)	None (100)	None (100)	29.0 (29)	10.0 (10)	61.0 (61)	100.0 (100)
Bogula-2	Non-LF	None (101)	None (101)	None (101)	24.7 (25)	9.9 (10)	65.3 (66)	100.0 (101)
Duilla	Non-LF	None (104)	None (104)	None (104)	76.0 (79)	16.3 (17)	7.7 (8)	100.0 (104)
Labhpur-2	Non-LF	None (102)	None (102)	None (102)	39.2 (40)	9.8 (10)	50.9 (52)	100.0 (102)
Budhakhali	Non-LF	None (107)	None (107)	None (107)	74.8 (80)	3.7 (4)	21.5 (23)	100.0 (107)
Narayanpur	Non-LF	None (103)	None (103)	None (103)	74.7 (77)	10.7(11)	14.6 (15)	100.0 (103)
Subtotal for Non-LF		(617)	(617)	(617)	53.5 (330)	10.0 (62)	36.5 (225)	100.0 (617)
Kamarpukur	LF	None (111)	None (111)	None (111)	81.9 (91)	10.8 (12)	7.3 (8)	100.0 (111)
Shibdaspur	LF	None (101)	None (101)	None (101)	51.5 (52)	17.8 (18)	30.7 (31)	100.0 (101)
Mamudpur	LF	None (108)	None (108)	None (108)	65.7 (71)	13.9 (15)	20.3 (22)	100.0 (108)
Belda-2	LF	None (113)	None (113)	None (113)	67.3 (76)	15.9 (18)	16.8 (19)	100.0 (113)
Ranisarai	LF	None (100)	None (100)	None (100)	95.0 (95)	2.0 (2)	3.0 (3)	100.0 (100)
Murardi	LF	None (102)	None (102)	None (102)	75.5 (77)	9.8 (10)	14.7 (15)	100.0 (102)
Subtotal for LF		(635)	(635)	(635)	72.7 (462)	11.8 (75)	15.4 (98)	100.0 (635)
(Total)		(1252)	(1252)	(1252)	63.2 (792)	11.0 (137)	25.8 (323)	100.0 (1252)

Source: Data collected from the field study

Note: Figures in brackets in column 3 to 5 & 9 indicate total number of villagers interviewed in the respective GP and figures in brackets in column 6 to 8 indicate number of villagers given opinion in respect to the mentioned query

Table: 6.7 Acceptance of bye-laws designed for imposition of user charges by electors as well as GP members

Name of the GPs (Total GP members interviewed)	GPs ruled by	Acceptance of further taxation by the electors interviewed				Acceptance of further taxation by the GP members				
		Total no. of villagers accepted relevant portion of bye-laws under the present economic and service condition	Whether the electors feel that in the given economic situation of the villagers, if enhancement of services is linked with user charges will result in concomitant increase in tax collection;			Total no. of GP members accepted relevant portion of bye-laws under the present economic and service condition	Whether the GP members feel that in the given economic situation of the villagers, if enhancement of services is linked with user charges will result in concomitant increase in tax collection;			Total
			Yes (%)	No (due to present economic backwardness) (%)	Total		Yes	No due to present economic backwardness	due to unwillingness of electors in paying taxes	
1	2	3	4	5	6	7	8	9	10	11
Srirampur (20)	Non-LF	None (100)	70.0 (70)	30.0 (30)	100 (100)	None	19	1	--	20
Bogula-2 (21)	Non-LF	None (101)	71.2 (72)	28.8 (29)	100 (101)	None	10	2	9	21
Labhpur-2 (10)	Non-LF	None (102)	86.2 (88)	13.8 (14)	100 (102)	None	7	1	2	10
Duilla (17)	Non-LF	None (104)	79.8 (83)	20.2 (21)	100 (104)	None	12	2	3	17
Budhakhali (16)	Non-LF	None (107)	66.3 (71)	33.7 (36)	100 (107)	None	15	--	1	16
Narayanpur (17)	Non-LF	None (103)	83.5 (86)	16.5 (17)	100 (103)	None	17	--	--	17
<i>Subtotal for Non-LF (101)</i>		<i>(617)</i>	<i>76.1 (470)</i>	<i>23.8 (147)</i>	<i>100 (470)</i>	<i>0 (0)</i>	<i>80 (79.2)</i>	<i>6 (6.0)</i>	<i>15 (14.8)</i>	<i>101 (100)</i>
Kamarpukur (20)	LF	None (111)	74.7 (83)	25.3 (28)	100 (111)	2	5	4	11	20
Shibdaspur (10)	LF	None (101)	90.0 (91)	10.0 (10)	100 (101)	1	8	2	--	10
Mamudpur (21)	LF	None (108)	82.4 (89)	17.6 (19)	100 (108)	1	17	3	1	21
Belda-2 (14)	LF	None (113)	82.3 (93)	17.7 (20)	100 (113)	None	9	1	4	14
Ranisarai (13)	LF	None (100)	97.0 (97)	3.0 (3)	100 (100)	None	11	2	--	13
Murardi (9)	LF	None (102)	96.4 (98)	3.6 (4)	100 (102)	None	8	1	--	9
<i>Subtotal for LF (87)</i>		<i>(635)</i>	<i>86.7 (551)</i>	<i>13.3 (84)</i>	<i>100 (635)</i>	<i>4 (4.6)</i>	<i>58 (66.6)</i>	<i>13 (15.0)</i>	<i>16 (18.4)</i>	<i>87 (100)</i>
Tot1 (188)		(1252)	81.5 (1021)	18.5 (231)	100 (1252)	4 (2.1)	138 (73.4)	19 (10.1)	31 (16.5)	188 (100)

Source: Data collected from the field study

Note: Figures in brackets in column 1 denote total no. of GP members and column 6 denote total number of villagers interviewed in the respective GP and figures in brackets in column 3 to 5 denote total number of villagers provided opinion in respect to the query

Table: 6.8 Opposition against the introduction of bye-laws as expressed by the electors at GSN and GS

Name of the GPs (Total GP members interviewed)	GP s ruled by	Potential opposition against bye-laws expressed by villagers as perceived by the GP members			Total no. of GP members discussed about bye-laws at GSN and/or GS	Discussion at GSN and/or GS didn't take place	Total GP members interviewed	As perceived by the Pradhan of the respective GP		
		Mostly opposed	First they opposed but later on they were persuaded	Not opposed				Bye-laws was finalized due to;		While finalizing bye-laws whether the GP faced stiff opposition from the opposition GP members
								Administrative convenience while in principle they oppose any kind of further taxation in the form of user charges	Own source of revenues of the GP should be enhanced	
1	2	3	4	5	6	7	8	9	10	11
Srirampur (20)	Non-LF	9	--	--	9	11	20	X		No
Bogula-2 (21)	Non-LF	7	--	--	7	14	21	X		No
Duilla (17)	Non-LF	13	--	--	13	4	17	X		No
Labhpur-2 (10)	Non-LF	5	--	--	5	5	10	X		**
Budhakhali (16)	Non-LF	8	1		9	7	16	X		No
Narayanpur (17)	Non-LF	10	--	--	10	7	17	X		Yes
<i>Subtotal for Non-LF (101)</i>		<i>52 (98.1)</i>	<i>1 (1.9)</i>	<i>0 (0)</i>	<i>53 (100)</i>	<i>48</i>	<i>101</i>			
Kamarpukr (20)	LF	0	4	--	4	16	20		X	NA
Shibdaspur (10)	LF	0	--	1	1	9	10	X		No
Mamudpur (21)	LF	6	--	--	6	15	21	X		Yes
Belda-2 (14)	LF	4	1	--	5	9	14		X	Yes
Ranisarai (13)	LF	4	--	3	7	6	13		X	NA
Murardi (9)	LF	2	--	--	2	7	9	X		Yes
<i>Subtotal for LF (87)</i>		<i>16 (64.0)</i>	<i>5 (20.0)</i>	<i>4 (16.0)</i>	<i>25 (100)</i>	<i>62</i>	<i>87</i>			
Total = 188		68 (87.2)	6 (7.7)	4 (5.1)	78 (100)	110	188			

Source: Data collected from the field study

** Neither they consented nor they opposed vehemently, rather suggested indifference in this respect

Table: 6.9 Constraints as perceived by the GP members in accepting additional taxation

Name of the GPs (Total GP members interviewed)	GPs ruled by	Constraints as faced by the GP members in pursuing bye-laws in general and generating own revenues in particular															
		Fear of losing political support				Lack of reliance of villagers on GPs as an efficient and neutral administrative body				Proximity to the villagers				Misuse of resources available to GPs as perceived by villagers			
		Yes	Partly Yes	No	Total	Yes	Partly Yes	No	Total	Yes	Partly Yes	No	Total	Yes	Partly Yes	No	Total
Srirampur (20)	Non-LF	6	2	12	20	1	4	15	20	13	4	3	20	4	1	15	20
Bogula-2 (21)	Non-LF	4	1	16	21	--	4	17	21	6	8	7	21	3	4	14	21
Duilla (17)	Non-LF	3	5	9	17	--	4	13	17	11	5	1	17	1	5	11	17
Labhpur-2 (10)	Non-LF	6	-	4	10	--	--	10	10	7	3	--	10	--	3	7	10
Budhakhali (16)	Non-LF	2	3	11	16	--	1	15	16	3	11	2	16	3	5	8	16
Narayanpur (17)	Non-LF	2	5	10	17	3	--	14	17	4	12	1	17	7	4	6	17
<i>Subtotal for non-LF (%)</i>		23 (22.8)	16 (15.8)	62 (61.4)	101 (100)	4 (4.0)	13 (13.0)	84 (83.0)	101 (100)	44 (43.6)	43 (42.6)	14 (13.8)	101 (100)	18 (17.8)	22 (21.8)	61 (60.4)	101 (100)
Kamar-pukur (20)	LF	2	--	18	20	1	--	19	20	5	8	7	20	4	--	16	20
Shibdaspur (10)	LF	1	3	6	10	--	--	10	10	5	1	4	10	3	3	4	10
Mamudpur (21)	LF	3	2	16	21	4	5	12	21	9	7	5	21	2	5	14	21
Belda-2 (14)	LF	1	1	12	14	3	1	10	14	2	11	1	14	2	6	6	14
Ranisarai (13)	LF	--	--	13	13	--	1	12	13	2	7	4	13	1	3	9	13
Murardi (9)	LF	2	1	6	9	1	3	5	9	2	7	--	9	3	1	5	9
<i>Subtotal for LF (%)</i>		9 (10.3)	7 (8.1)	71 (81.6)	87 (100)	9 (10.3)	10 (11.5)	68 (78.2)	87 (100)	25 (28.7)	41 (47.1)	21 (24.2)	87 (100)	15 (17.2)	18 (20.7)	54 (62.1)	87 (100)
Total =188 (%)		32 (17.1)	23 (12.2)	133 (70.7)	188 (100)	13 (7.0)	23 (12.2)	152 (80.8)	188 (100)	69 (36.7)	84 (44.7)	35 (18.6)	188 (100)	33 (17.5)	40 (21.3)	115 (61.2)	188 (100)

Source: Data collected from the field study

Table: 6.10 Tax collectors' opinion

Name of the GPs	GPs ruled by	General information as regards TCs				Reasons for de-motivation of TCs in collecting taxes				
		Name of the TCs	Since when they have been working	Other professional engagement of the TCs besides tax collection	Approximate monthly income of TCs from collecting taxes	TCs feel completely de-motivated in their job lies in lack of conducive working environment and poor remuneration	The job of TCs should be made permanent	Even if it is not possible to give the job of TCs a permanent status, following measures can be taken which would enhance their remuneration as perceived by TCs		
								M1	M2	M3
Budhakhali	Non-LF	KM	1973-74	Agricultural labor	Rs.500	Yes	Yes	X	X	X
		AM	1973-74	Agricultural labor & small farmer	Rs. 550	Yes	Yes	X	X	X
Narayanpur	Non-LF	N K	1976-77	Cultivator	Rs. 550	Yes	Yes	X	X	X
		PKS	1983-84	Small Service	Rs. 500	Yes	Yes	X	X	X
Duilla	Non-LF	SM	2000-01	Private Tutor	Rs. 1500	Yes	Yes	X	X	X
		PK	1978-79	Small Business	Rs. 2500	Yes	Yes	X	X	X
Bogula-2	Non-LF	TC1	2003-4	Decoration Business	Rs. 2250	Yes	Yes	X	X	X
		TC2	2003-04	No other occupation	Rs. 1,500	Yes	Yes	X	X	X
Labhpur-2	Non-LF	BKD	1982-83	Cultivator	Rs. 800	Yes	Yes	X	X	X
Srirampur	Non-LF	TC1 SRI	1987-88	Managing inherited family properties	Rs.1500	Yes	Yes	X	X	X
Shibdaspur	LF	MAA	1972-73	Cultivator	Rs. 1200	Yes	Yes	X	X	X
Mamudpur	LF	SR	1988-89	No other occupation	Rs. 2200	Yes	Yes	X	X	X
		TH	2000-01	No other occupation	Rs. 2200	Yes	Yes	X	X	X
Murardi	LF	No Tax Collector								
Ranisarai	LF	AKD	2001-02	Cultivator	Rs.500	NC	Yes	--	X	X
Belda-2	LF	BD	1977-78	Cultivator	Rs. 1500	Yes	Yes	X	X	X
		SO	1998-99	No other occupation	Rs.1000	Yes	Yes	X	X	X
Kamarpukur	LF	BB	2003-04	Priest	Rs. 2200	Yes	Yes	X	X	X
		AK	2004-05	Private Tutor	Rs. 2250	Yes	Yes	X	X	X

Source: Data collected from the field study

Note: NC= No Comment

- M1= Proper mechanism should be built up to deal with defaulters particularly the rich and the influential which would in turn increase monthly remuneration of TCs by pushing up total tax collection made by the TCs in the respective GPs.

- M2= Neutral body of assessor should be employed entrusted with the task of updating valuation of properties at a particular periodicity, bringing parity into the valuation of new and old buildings and correcting the trend of under-assessment in valuation of properties in general and properties of rich and influential people in particular. That would in turn increase monthly remuneration of TCs by pushing up total tax collection made by the TCs.
- M3=Responsibility for collecting trade registration fee should be vested with TCs instead of the present system of being collected by the secretary of the respective GP whereby it is not included in total own revenue generation of GPs made by the TCs and in effect lowers their monthly remuneration. During the post-by-laws period when trade registration fee is supposed to be based on types of business and amount of capital invested on these businesses located within the jurisdiction of the respective GP instead of flat rate of Rs. 10, that was in place earlier, possibility of realization of higher amount from trade registration fee would in turn open up chances of enhancement in the monthly remuneration of TCs. In addition, other non-tax revenues that are collected by the GP staff instead of the TCs such as no objection certificate for running trade, wholesale or retail within its jurisdiction, pollution free certificate, fees for constructing new building or making any addition and alteration of the existing building should be brought under the total own revenue generation of GPs on which commission of the TCs is determined.

Table: 6.11 Suggested Changes in tax collectors (TCs) activities

Name of the GPs (Total number of GP members interviewed)	GPs ruled by	Number of TCs should be increased along with separate tax cell should be introduced within GP administration if bye-laws to be implemented			In order to raise the efficiency in the job of tax collection TCs should be employed on			
		Yes	No	Total	Permanent basis	Only on commission basis	Permanence + Commission	Total
Budhakhali (16)	Non-LF	15	1	16	12	4	--	16
Narayanpur (17)	Non-LF	16	1	17	5	1	11	17
Duilla (17)	Non-LF	16	1	17	7	3	7	17
Bogula-2 (21)	Non-LF	14	7	21	6	1	14	21
Labhpur-2 (10)	Non-LF	10	-	10	2	2	6	10
Srirampur (20)	Non-LF	18	2	20	4	4	12	20
<i>Subtotal for LF (%)</i>		<i>89 (88.1)</i>	<i>12 (11.9)</i>	<i>101 (100)</i>	<i>36 (35.6)</i>	<i>15 (14.8)</i>	<i>50 (49.5)</i>	<i>101 (100)</i>
Ranisarai (13)	LF	13	--	13	5	-	8	13
Belda-2 (14)	LF	12	2	14	2	6	6	14
Kamarpukur (20)	LF	20	-	20	4	3	13	20
Shibdaspur (10)	LF	8	2	10	6	1	3	10
Mamudpur (21)	LF	20	1	21	13	1	7	21
Murardi (9)	LF	Presently no tax collector is working in this GP and no plan for employing any						
<i>Subtotal for Non-LF (%)</i>		<i>73 (93.6)</i>	<i>5 (6.4)</i>	<i>78 (100)</i>	<i>30 (38.5)</i>	<i>11 (14.1)</i>	<i>37 (47.4)</i>	<i>78 (100)</i>
Total (%)		162 (90.5)	17 (9.5)	179 (100)	66 (36.9)	26 (14.5)	87 (48.6)	179 (100)

Source: Data collected from the field study

Table: 6.12a Structural as well as functional lacunae in tax collection

Name of the GPs	GPs ruled by	Lack of political will and initiative taken by GP members in collecting and administering taxes which prevents them from collecting tax revenues to it's full potential	Lack of political dealing with default general and rich influential default with the supporter party in power in particular	There is no schemes in making the old defaulters operative and no legal action is taken against defaulters	Transparency in administering taxes is often lacking as GP members are reluctant in discussing contentions issues like proper valuation of properties, problem of defaulters and upward revision of valuation of properties, at GS and GSN meeting	Valuation of properties is often made at the discretion of GP members without following any stipulated rules which is often politically influenced	Vehicle registration fee is taken regularly (TR) not taken (NT) at all or is extremely irregular (IR) and all types of vehicles are not covered	TCs are ignorant about the standard norms for assessing trade registration fee
1	2	3	4	5	6	7	8	9
Budhakhali	<i>Non-LF</i>							
1. KM		X	X	X	X	X	X (IR)	X
2. AM		X	X	X	X	X	X (IR)	X
Narayanpur	<i>Non-LF</i>							
1. NK		X	X	X	X	X	X (IR)	X
2. PKS		X	X	X	X	X	X (IR)	X
Duilla	<i>Non-LF</i>							
1. SM		X	X	X	X	X#	X (NT)	X
2. PK		X	X	X	X	X #	X (NT)	X
Bogula-2	<i>Non-LF</i>							
1. TC1		NC	NC	NC	NC	NC	X (NT)	X
2. TC2		NC	X	NC	NC	NC	X (NT)	X
Srirampur	<i>Non-LF</i>							
1. TC1		X	X	X	X	X	X (TR)	X
Labhpur-2	<i>Non-LF</i>							
1. BD		X	X	X	X	X	X (NT)	X
Kamarpukur	<i>LF</i>							
1. BB		X	X	X	NC	X#	X (NT)	
2. AK		X	X	X	NC	X#	X (NT)	X
Shibdaspur	<i>LF</i>							
1. MAA		X	X	X	X	X	X (NT)	X
Mamudpur	<i>LF</i>							
1. SSR		X	X	X	X	X	X (NT)	X
2. TH		X	X	X	X	X	X (NT)	X
Murardi	<i>LF</i>	No Tax collector						
Ranisarai	<i>LF</i>							
1. AKD		NC	NC	NC	NC	NC	X (TR)	X
Belda-2	<i>LF</i>							
1. BM		X	X	NC	X	X#	X (IR)	X
2. SO		X	X	NC	X	X#	X (IR)	X

Source: Data collected from the field study

Note: IR in brackets of column 8 refers to irregular collection of vehicle registration fee and NT refers to the fee is not taken and TR refers to the fee is taken regularly ; NC= No Comment

Lack of parity in valuating new and old buildings exists in GPs like Belda-2, Duilla and Kamarpukur. Valuation of new buildings is made at current price while that of older ones of the same type at backdated price. Monotosh Mallik , CPI (M) GP member of Belda-2 described the problem of under valuation of properties in Belda-2 GP. According to him, valuation of property was last done way back in 1988 and was not updated since then. New buildings which were constructed after that period were assessed at current rate while that of the old buildings are remained at the rate fixed in 1988. Valuation of the old properties located near the National Highway (construction of which is underway) would be much higher in near future but no steps have so far been taken to update the valuation of such properties with a view to impose land & building tax due to lack of political will of the GP.

Table: 6.12b Lacunae continued...

Name of the GPs	GPs ruled by	Name of the TCs of the respective GP	Existence of under-valuation of properties required for imposing LBT (extent of under-valuation as % of total)	Regressive tendencies in tax collection and assessment				Presence of significant number of defaulters (% of defaulters to total tax payers)	Problem of under-assessment in collection of LBT (% of total collection from LBT to total assessment)
				Problem of under-valuation of properties required for imposing LBT is present;		Number of defaulters is present;			
				more among rich (extent of under-valuation as % of total)	relatively less among poor (extent of under-valuation as % of total)	more among rich@ (% of rich defaulters to total)	relatively less among poor (% of poor defaulters to total)		
1	2	3	4	5	6	7	8	9	10
Budhakhali	Non-LF	KM	X	X	X	X	X	X (25)	X
		AM	X	X	X	X	X	X (70)	X (30)
Narayanpur	Non-LF	NK	X	X (65)	X (10)	X (75)	X (25)	X	X (40)
		PKS	X	X (60)	X (10)	X (90)	X (10)	X	X (65)
Duilla	Non-LF	SM	X	X	X	X (85)	X (15)	X	X
		PK	X	X	X	X	X	X (25)	X
Bogula-2	Non-LF	TC1	X (60)	X	X	Defaulters among poor and rich are equal		X (65)	X
		TC2	X	Under-valuation of properties is equally prominent both in case of rich and poor		X	X	X (40)	X
Labhpur-2	Non-LF	BKD	X (80)	X (70)	X (20)	X	X	X	X (28)
Srirampur	Non-LF	TC 1	X	X	X	X	X	X (35)	X
Shibdaspur	LF	MAA	X	X	X	X	X	X (42)	X (70)
Mamudpur	LF	SSR	X (80)	X (70)	X (20)	X (70)	X (30)	X (50)	X (38)
		TH	X (40)	X	X	X (70)	X (30)	X (50)	X (38)
Murardi	LF	There is no tax collector							
Ranisarai	LF	AKD	X (85)	--	--	--	--	X (20)	X (36)
Belda-2	LF	BM	X (40)	X	X	X (80)	X (20)	X	X
		SO	X (35)	X	X	X (80)	X (20)	X	X
Kamarpukur	LF	BB	X (20)	X	X	X	X	X	X (80)##
		AK	X (60)	X	X	X (75)	X (25)	X (20)	X (80)##

Source: Data collected from the field study

@ Rich consists of both middle class and rich villagers

Note: Figures in brackets denote numerical expression (%) of the respective opinion as perceived by the tax collectors; LBT= Land and Building Tax

During the last two financial years, total collection from LBT increased significantly which earlier used to be a meager amount

Appendix: 6.2

Box 6.2.1

A short summary of the nature of optional fees/rates/tolls listed in the standard circular provided by the PNR&D¹²

Vehicle registration fee:

- Under the section of 47 (1) (1) of West Bengal Panchayat Act, 1973, GPs are entitled to impose yearly fees on the registration of motorized and non-motorized vehicles under its jurisdiction. Motorized vehicle refers to tractor with trailer which is carrying products other than agricultural products and proposed to be taxed at the rate of Rs. 250 yearly. And non-motorized vehicle refers to bicycle (used for business purpose), hand drawn cart, bullock cart, carriage drawn by buffalo or horse and van rickshaw and the wheels of those are covered with rubber tyre are proposed to be taxed at Rs. 12 and without rubber tyre are proposed to be taxed at Rs. 24 yearly.

Rates for providing drinking water:

- Under the section of 47 (1) (4) of West Bengal Panchayat Act, 1973, GPs are entitled to impose yearly rates for providing drinking water and which is proposed to be taxed at 30% of the total yearly valuation¹³ of land and buildings of the tax payers.

Rates for providing street lights:

- Under the section of 47 (1) (5) of West Bengal Panchayat Act, 1973, GPs are entitled to impose yearly rates for providing street lights in its respective jurisdiction at the rate of 20% of the land and building tax

Rates for waste clearance:

- Under the section of 47 (1) (6) of West Bengal Panchayat Act, 1973, GPs are entitled to impose rates for cleaning, sanitary arrangement and public waste. For cleaning sanitary arrangement, GPs are supposed to charge Rs. 250 for each time. And for waste clearance GPs are supposed to charge Rs. 2 and 50 Paise per cubic feet

Trade registration fee:

- Under the section of 47 (1) (7) of West Bengal Panchayat Act, 1973, GPs are entitled to impose annual trade registration fees for running business in its jurisdiction. For small business which are not under the tax net of profession tax are supposed to be charged Rs. 50 and big businesses which pay profession tax and invested capital ranging from Rs. 25, 000 to Rs. 10 Lakhs are supposed to be charged in the range from Rs. 100 to Rs. 500

Toll tax:

- Under the section of 47 (1) (8) of West Bengal Panchayat Act, 1973, GPs are entitled to impose levy tolls on roads or bridges maintained by them on both motorized and non-motorized vehicles. Motorized vehicles refer to four to eight wheelers and are proposed to be taxed in the range of Rs. 5 to Rs. 25 per trip depending on the types of vehicles when loaded with passengers or goods and when unloaded Rs. 2 per trip. Non-motorized vehicles refer to hand drawn cart, bullock cart, van rickshaw motor cycle and scooter and are proposed to be taxed at Rs. 1 per trip. Non-motorized vehicles like carriage drawn by buffalo or horse are proposed to be taxed at Rs. 2 when loaded and when un-loaded at Rs. 1 per trip.

Fees for drainage clearance:

- Under the section of 47 (1) (12) of West Bengal Panchayat Act, 1973, GPs are entitled to impose fees on maintaining and cleaning drainage system under its jurisdiction at the rate of Rs. 30 yearly

¹²The circular was republished in *Panchayati Raj, Paschimbanga Sarkarer Traimasik Mukhapotro*, Panchayat and Rural Development Department, Government of West Bengal, No. 1 (40), July-September, 2003, pp. 23-34. Although slightly different version is provided by The West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004, Government of West Bengal, Department of Panchayats and Rural Development, November 23, 2004, pp-37-38

¹³ Total yearly valuation of land and building refers to 6% of the total valuation of land and building which is valued at the current market rate

for per benefited family

Crematorium maintenance fee:

- Under the section of 47 (1) (14) of West Bengal Panchayat Act, 1973, GPs are entitled to impose fees for arranging and maintaining places for cremation at the rate of Rs. 50 per corpse

Pump set registration fee:

- Under the section of 47 (1) (15) of West Bengal Panchayat Act, 1973, GPs are entitled to impose fees on motorized pump sets either run by diesel or electricity of different capacities which are rented out for making profit by cultivators after their needs are met. Pump set registration fee is proposed to be charged in the range of Rs. 150 to Rs. 500 per year depending on the capacities of the pump set.

Market fee:

- Under the section of 47 (1) (16) of West Bengal Panchayat Act, 1973, GPs are entitled to impose fees on regulated market maintained by them used for selling agriculture production at the rate not more than Rs. 100 per product on daily basis and not more than Rs. 1 daily for per retail seller who do not pay profession tax

Advertisement fee:

- Under the section of 47 (1) (17) of West Bengal Panchayat Act, 1973, GPs are entitled to impose fees on any advertisement which will be displayed in public places maintained by GPs at the flat rate of Rs. 250 yearly

Fees on precious pets:

- Under the section of 47 (1) (10) of West Bengal Panchayat Act, 1973, GPs are entitled to impose fees on precious pets of villagers at Rs. 10 per year

Table: 6.13 Reasons for attending and not attending Gram Sansad (GSN) and Gram Sabha (GS)

Name of the GPs	GPs ruled by	Reasons for not attending Gram Sansad (GSN) and Gram Sabha (GS)				Reasons for attending GSN and GS		Total
		Opinion of common villagers is not heard of at GSN & GS (%)	Development schemes are usually implemented regardless of decision taken at GSN & GS (%)	Decision of GSN & GS are taken elsewhere which are conveyed to the villagers at GSN & GS (%)	Importance of attending GSN & GS is not felt of (%)	Persuaded by the elected GP member (%)	Because the necessity of attending GSN & GS is felt of (%)	
1		2	3	4	5	6	7	8
Srirampur	Non-LF	31.0 (31)	12.0 (12)	14.0 (14)	37.0 (37)	3.0 (3)	3.0 (3)	100 (100)
Bogula-2	Non-LF	25.7 (26)	18.8 (19)	13.9 (14)	37.6 (38)	2.9 (3)	1.0 (1)	100 (101)
Budhakhali	Non-LF	32.7 (35)	8.4 (9)	18.7 (20)	25.3 (27)	6.5 (7)	8.4 (9)	100 (107)
Narayanpur	Non-LF	37.9 (39)	27.2 (28)	9.7 (10)	16.5 (17)	5.8 (6)	2.9 (3)	100 (103)
Labhpur-2	Non-LF	18.6 (19)	28.4 (29)	13.7(14)	25.6 (26)	5.8 (6)	7.8 (8)	100 (102)
Duilla	Non-LF	40.4 (42)	19.2 (20)	12.5 (13)	21.2 (22)	2.0 (2)	5.0 (5)	100 (104)
Subtotal for non-LF		31.1 (192)	19.0 (117)	13.8 (85)	27.0 (167)	4.4 (27)	4.7 (29)	100 (617)
Kamarpukur	LF	12.6 (14)	12.6 (14)	15.3 (17)	51.3 (57)	8.1 (5)	3.6 (4)	100 (111)
Shibdaspur	LF	43.7 (44)	15.8 (16)	14.8 (15)	21.8 (22)	3.9 (4)	0 (0)	100 (101)
Mamudpur	LF	48.1 (52)	6.48 (7)	24.1 (26)	10.2 (11)	11.1 (6)	5.5 (6)	100 (108)
Belda-2	LF	56.6 (64)	17.7 (20)	9.7 (11)	9.7 (11)	6.3 (3)	3.5 (4)	100 (113)
Ranisarai	LF	43.0 (43)	6.0 (6)	43.0 (43)	5.0 (5)	3.0 (2)	1.0 (1)	100 (100)
Murardi	LF	41.2 (42)	20.6 (21)	18.7 (19)	17.6 (18)	1.9 (2)	0 (0)	100 (102)
Subtotal for LF		40.8 (259)	13.2 (84)	20.6 (131)	19.5 (124)	3.5 (22)	2.4 (15)	100 (635)
Total		36.0 (451)	16.1 (201)	17.3 (216)	23.2 (291)	3.9 (49)	3.5 (44)	100.0 (1252)

Source: Data collected from the field study

Note: Figures in brackets from column 2 to 7 denote number of villagers provided opinion in respect to the query and figures in bracket in column 8 denote total number of villagers interviewed

Table: 6. 14 Awareness of villagers about utilization of development funds and tax proceeds

Name of the GPs	GP s ruled by	Knowledge of villagers as regards how funds allotted for developmental schemes and proceeds from taxes are utilized by the respective GP (%)				Total
		Total misuse	Skeptical about that	Do not know	Proceeds from taxes and development funds are being expended properly for the development of the GP	
1	2	3	4	5	6	7
Srirampur	Non-LF	18.0 (18)	33.0 (33)	38.0 (38)	11.0 (11)	100.0 (100)
Bogula-2	Non-LF	22.8 (23)	35.6 (36)	31.2 (32)	9.9 (10)	100.0 (101)
Duilla	Non-LF	23.0 (24)	43.3 (45)	24.0 (25)	9.7 (10)	100.0 (104)
Labhpur-2	Non-LF	24.5 (25)	33.3 (34)	32.4 (33)	9.8 (10)	100.0 (102)
Budhakhali	Non-LF	42.0 (45)	37.4 (40)	14.1 (15)	6.5 (7)	100.0 (107)
Narayanpur	Non-LF	34.9 (36)	45.7 (47)	14.6 (15)	4.8 (5)	100.0 (103)
<i>Subtotal of Non-LF</i>		27.7 (171)	38.1 (235)	25.6 (158)	8.6 (53)	100.0 (617)
Kamarpukur	LF	1.8 (2)	17.1 (19)	68.4 (76)	12.6 (14)	100.0 (111)
Shibdaspur	LF	35.5 (36)	32.7 (33)	17.8 (18)	13.9 (14)	100.0 (101)
Mamudpur	LF	26.9 (29)	56.5 (61)	12.0 (13)	4.62 (5)	100.0 (108)
Belda-2	LF	48.7 (55)	18.6 (21)	23.9 (27)	8.8 (10)	100.0 (113)
Ranisarai	LF	61.0 (61)	31.0 (31)	5.0 (5)	3.0 (3)	100.0 (100)
Murardi	LF	52.0 (53)	34.3 (35)	8.8 (9)	4.9 (5)	100.0 (102)
<i>Subtotal of LF</i>		37.2 (236)	31.5 (200)	23.3 (148)	8.0 (51)	100.0 (635)
Total		32.5 (407)	34.7 (435)	24.4 (306)	8.4 (104)	100.0 (1252)

Source: Data collected from the field study

Note: Figures in brackets in column 3 to 6 denote number of villagers provided opinion in respect to the query and figures in column 7 denote total number of villagers interviewed in the respective GP

Table: 6.15 Occupation - wise distribution of villagers in respective GPs

Name of the GPs	GPs ruled by	Profession of the villagers interviewed											Total
		Other small business	Cultivator	Land-less labor	Retail shop owner	Casual labor	Teacher	Housewife	Van puller	Service holder	others	Unemployed	
Srirampur	Non-LF	23	9	14	16	18	--	2	6	1	3	8	100
Duilla	Non-LF	30	-	-	12	8	10	7	3	7	5	22	104
Labhpur-2	Non-LF	12	10	30	5	15	7	9	2	5	4	3	102
Bogula-2	Non-LF	23	3	--	9	25	--	13	8	2	8	10	101
Narayanpur	Non-LF	19	14	22	13	16	5	-	5	--	9	--	103
Budhakhali	Non-LF	10	13	31	5	10	3	11	8	5	7	4	107
Mamudpur	LF	13	8	27	11	27	--	9	3	3	3	4	108
Ranisarai	LF	19	12	25	3	21	1	11	2	--	4	2	100
Shibdaspur	LF	15	6	29	9	10	--	11	10	--	1	10	101
Kamarpukur	LF	6	17	17	14	18	3	18	3	3	8	4	111
Murardi	LF	10	4	35	19	5	2	11	7	2	4	3	102
Belda-2	LF	33	10	20	23	10	2	5	5	2	--	3	113
Total		213 (17.0)	106 (8.5)	250 (20.0)	139 (11.1)	183 (14.6)	33 (2.6)	107 (8.5)	62 (5.0)	30 (2.4)	56 (4.5)	73 (5.8)	1252 (100.0)

Source: Data collected from the field study

Table: 6.16 Occupation-wise distribution of GP members

Occupation/ Name of the GPs (total no. of GP members)	GPs ruled by	Agricu- ltural labor	Cultiva- tor	Servic- es	Teach- er	House- wife	Busin- ess	Unemp- loyed	Casual labor	Othe- rs@	Total
Srirampur (24)	Non-LF	1	1	1	4	6	10	--	--	1	24
Bogula-2 (25)	Non-LF	--	4	1	2	11	7	--	--	--	25
Duilla (19)	Non-LF	--	--	1	2	5	7	1	--	3	19
Budhakhali (19)	Non-LF	--	7	--	--	8	2	1	--	1	19
Narayanpur (17)	Non-LF	--	4	1	2	5	3	1	--	1	17
Labhpur-2 (11)	Non-LF	--	5	--	--	4	1	--	--	1	11
<i>Subtotal for Non-LF(%)</i>		<i>1</i> (0.9)	<i>21</i> (18.3)	<i>4</i> (3.5)	<i>10</i> (8.7)	<i>39</i> (33.9)	<i>30</i> (26.0)	<i>3</i> (2.6)	--	<i>7</i> (6.1)	<i>115</i> (100)
Kamarpukur (21)	LF	--	3	1	3	3	2	1	1	7	21
Shibdaspur (10)	LF	--	1	--	1	2	5	--	--	1	10
Mamudpur (22)	LF	--	2	--	1	8	9	--	--	2	22
Belda-2 (16)	LF	--	1	1	1	4	4	2	--	3	16
Ranisarai (13)	LF	--	7	1	3	1	--	--	--	1	13
Murardi (10)	LF	1	3	1	--	1	2	--	2	--	10
<i>Subtotal for LF (%)</i>		<i>1</i> (1.1)	<i>17</i> (18.5)	<i>4</i> (4.3)	<i>9</i> (9.8)	<i>19</i> (20.6)	<i>22</i> (23.9)	<i>3</i> (3.3)	<i>3</i> (3.3)	<i>14</i> (15.2)	<i>92</i> (100)
Total (207)		2 (1.0)	38 (18.3)	8 (3.8)	19 (9.2)	58 (28.0)	52 (25.2)	6 (2.9)	3 (1.4)	21 (10.2)	207 (100)

Source: Data collected from the field study

@ Professions belong to 'Others' category consists of private tutor, cook at primary school, priest, village level doctor, retired service person, government registered marriage officer, animal husbandry, Life Insurance Corporation (LIC) agent, Integrated Child Development Scheme (ICDS) worker, professional political party worker and Anganwari workers.

Table: 6.17 Attending GSN and GS

Name of GPs	Total members Interviewed			GPs ruled by	Villagers do not want to attend GSN and GS			Attendance in GSN and GS is spontaneous		
	Total	LF	Non-LF		Total	LF	Non-LF	Total	LF	Non-LF
Kamarpukur	20	20	0	LF	8	8	0	12	12	0
Belda-2	14	11	3	LF	4	2	2	10	9	1
Murardi	9	4	5	LF	1	0	1	5@	4	1
Ranisarai	13	13	0	LF	0	0	0	13	13	0
<i>Subtotal</i>	56	48	8		13 <i>(24.5)#</i>	10	3	40 <i>(75.5)#</i>	38	2
Bogula-2	21	4	17	Non-LF	18	4	14	3	0	3
Duilla	17	4	13	Non-LF	14	4	10	3	0	3
Labhpur-2	10	5	5	Non-LF	7	2	5	3	3	0
Srirampur	20	4	16	Non-LF	13	3	10	7	1	6
<i>Subtotal</i>	68 <i>(100)</i>	17	51		52 <i>(76.5)</i>	13	39	16 <i>(23.5)</i>	4	12
Total	124	65	59		65 <i>(53.7)*</i>	23	42	56 <i>(46.2)*</i>	42	14

Source: Data collected from the field study

Note: Due to unavoidable circumstances we had to delimit ourselves to make survey on 8 GPs instead of 12 sample GPs

@ In Murardi GP out of 4 non-LF GP members interviewed, one member said that no Gram Sabha (GS) and Gram Sansad (GSN) take place in Murardi. Other two non-LF GP members said that most of the time GS and GSN are poorly publicized thus hardly any GSN and GS meeting take place in this GP. And even then, it is not allowed by the LF GP members to continue these meetings democratically when common villagers along with the opposition supporters want to highlight some contentious issues like irregularities and corruption takes place in the GP ruled by the LF. In addition, decision has already been made beforehand and it was just conveyed at the meetings. Thus, as perceived by the non-LF members, GSN and GS actually take place on paper not in reality.

As percent to 53 total GP members excluding three non-GP members located in Murardi GP

* As percent to 121 total GP members excluding three non-GP members located in Murardi GP

Table: 6.18 Distribution of development funds

Name of the GPs	GP members belong to the LF and non-LF			GPs rule -d by	Distribution of development funds among constituencies headed by the GP members is very much influenced by the factors like GP members belong to the political party in power and/or their influence in the GP						Development fund is distributed;					
					Yes			No			on the basis of priority set by the GP through participatory planning process			among all GP members equitably in order to ease the tension of capturing major portion of allotted funds by the few influential GP members in their respective constituencies		
	LF	Non-LF	Total		LF	Non-LF	Total	LF	Non-LF	Total	LF	Non-LF	Total	LF	Non-LF	Total
Kamarpukur	20	0	20	LF	2	0	2	18	0	18	18	0	18	2	0	2
Murardi	4	5	9	LF	0	4	4	4	1	5	2	0	2	5	2	7
Ranisarai	13	0	13	LF	1	0	1	12	0	12	1	0	1	12	0	12
Belda-2	11	3	14	LF	1	3	4	10	0	10	2	0	2	9	3	12
Subtotal	48	8	56 <i>(100)</i>		4	7	11 <i>(19.6)</i>	44	1	45 <i>(80.4)</i>	23	0	23 <i>(41.1)</i>	28	5	33 <i>(58.9)</i>
Duilla	4	13	17	Non-LF	2	4	6	1	10	11	1	0	1	3	13	16
Labhpur-2	5	5	10	Non-LF	3	0	3	2	5	7	1	5	6	4	0	4
Bogula-2	4	17	21	Non-LF	3	8	11	1	9	10	4	15	19	0	2	2
Srirampur	4	16	20	Non-LF	4	1	5	0	15	15	0	16	16	4	0	4
Subtotal	17	51	68 <i>(100)</i>		12	13	25 <i>(36.8)</i>	4	39	43 <i>(63.2)</i>	6	36	42 <i>(61.8)</i>	11	15	26 <i>(38.2)</i>
Total (%)	65	59	124		16	20	36 <i>(29.0)</i>	48	40	88 <i>(71.0)</i>	29	36	65 <i>(52.4)</i>	39	20	59 <i>(47.6)</i>

Source: Data collected from the field study

Note: Due to unavoidable circumstances, we had to delimit ourselves to conduct this survey on 8 GPs instead of 12 sample GPs

\$ In Murardi GP, out of 4 non-LF GP members interviewed, 3 said that in principle distribution of funds are made not on the basis of priority areas set by the GP members rather it is distributed among GP members equitably in order to avoid quarrels and squabbles in capturing major portion of allotted funds by few. But in actuality constituencies occupied by the non-LF GP members get discriminated against. Furthermore, the decision as regards distribution of funds made actually at CPI (M) party office and the party virtually controls daily functions of the GP and the oppositions are not allowed to contribute their opinion on any matter. The final decision as regards how development funds thus allotted to the GP will be distributed among the constituencies is just conveyed to the opposition.

\$\$ In Srirampur GP, all 4 opposition LF GP members interviewed said that in principle distribution of funds are made not on the basis of priority rather it is distributed among GP members. But in actuality constituencies occupied by the LF members receive relatively less funds than that of constituencies occupied by the non-LF.

* Percent to total LF (48) and non-LF GP members (8) in the group of LF led GPs separately

& Percent to total LF (17) and non-LF GP members (51) in the group of non-LF led GPs separately

Table: 6.19 Attendance of villagers at Gram Sansad (GSN) and Gram Sabha (GS) - All GPS in WB

Year (November of each year)	Average attendance in each GSN meeting (%)	Year (December of each year)	Average attendance in each meeting (%)
1999	13.0	1999	5.5
2000	13.0	2000	5.0
2001	11.0	2001	NA
2002	12.0	2002	5.0
2003	11.7	2003	7.0

Source: Annual Administrative Report, 2003-04, Panchayat & Rural Development Department, Government of West Bengal, pp. 13-14.