Panchayat Raj Institutions, the grassroots units of self government have proclaimed to be a vehicle of socio-economic transformation in rural area. Effective and meaningful functioning of these bodies would depend on active involvement, contribution and participation of citizens both male and female. The idea of village panchayat has based on the philosophy of community development of Mahatma Gandhi i.e., Sarvodaya. According to the philosophy of Sarvodaya the realization of village self government- Gram Raj means the exercise of all political authority by the inhabitants of the village. The advocates of Sarvodaya said that self that self government or real democracy is practiced at the village level. It accepts the universalisation of self government, and it is possible through Panchayat Raj Institutions.

Assam has experimented with Panchayat Raj right from the
dawn of independence. In Assam under the Rural Panchayat Act 1948\(^1\) there were two tiers of Panchayat system- Primary Panchayat at the village level and Gaon Panchayat at Mouza level. Then the Assam Panchayat Act 1959 was passed. Under this Act a three tier system was introduced, they are – (1) Gaon Panchayat, (2) Anchalik Panchayat and (3) Mahkuma Parishad. The Assam Panchayat Act, 1959 failed at the implementing stage. As a result, on the basis of the recommendations of the executive committee of the Government of Assam, The Assam Panchayat Act, 1972 was passed. Under this Act again a two tier system was established.

This Act provided Gaon Panchayat with jurisdiction larger than erstwhile Gaon Sabha at the village level. Mahakuma Parishad at the Sub-divisional level. Virtually all the powers were vested in the Mahakuma Parishad and Gaon Panchayat had no significant role to play. This Act was again repealed and Panchayat Act, 1986 was passed. This Act re-introduced three tier systems by bringing back Anchalik Panchayat in the middle level and entrusted supervisory power to the Mahkuma Parishad. However, elections, of the Panchayat Raj Institutions were not conducted at regular intervals and

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1. P.K. Bhattacharya and Purusotam Nayak 'Local Governance and Rural Development, p. 1

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powers were concentrated in the hands of bureaucracy. It indicates the lack of interest of the state government in Panchayat Raj in the state.

In compliance with the 73rd Constitution Amendment Act 1992, the Government of Assam passed the Assam Panchayati Raj Act on 2nd April, 1994 replacing the other Acts. The present Act provides for the three tier Panchayat system, viz Gaon Panchayat at the village level, Anchalik Panchayat at the block level and Zilla Parishad at the District level.

The Assam Panchayat Act 1992 defines Gaon Sabha as a body consisting of all the adults of the village whose names are included in the electoral rolls. The population of the Gaon Sabha would comprise of 6000 to 10,000. The Assam Panchayati Raj Act defines Gaon Sabha as a body consisting of persons registered in the electoral rolls relating to the village comprising within the area of the Panchayat.

Gaon Sabha existed in the Assam Rural Panchayat Act, 1948 in the name of Primary Panchayats and in the Assam Panchayat Act, 1959 in the name of Gaon Sabha. However, in both the Acts, Gaon
Sabha could not play an impressive role. The Gaon Sabha considers and makes recommendations and suggestions to the Gaon Panchayat relating to-

i) The report in respect of development programme of the Gaon Panchayat relating to the preceding year and development programmes proposed to be undertaken during the current years;

ii) The promotion of unity and harmony among all sections of society in the village; or

iii) Related matters

The Gaon Panchayat should give due consideration to the recommendations and suggestions of the Gaon Sabha. According to the Act of 1994, the Gaon Sabha should meet from time to time but a period of three months should not intervene between any two meetings. The meeting is convened by the Secretary of the Gaon Panchayat with due approval of the President of the Gaon Panchayat and in consultation with the Block Development Officer concerned. A wide publicity is given fifteen days before the date for holding the meetings.

2. Section 4(4) of the Act
meeting. If the president fails to approve the convening of the Gaon Sabha, the Secretary of Gaon Panchayat convenes the Gaon Sabha in time, in consultation with the Block Development officer. Every meeting of the Gaon Sabha is presided over by the President of the concerned Gaon Panchayat and in the absence of the President, the Vice-President or any other person selected by the majority of the members of the Gaon Sabha may preside.

The functions of the Gaon Sabha are –

a) Mobilizing voluntary labour and contribution in kind and cash for the Community Welfare Programmes;

b) Identification of the beneficiaries for the implementation of development schemes pertaining to the villages. If Gaon Sabha fails to do so, the Secretary in consultation with the Block Development Officer may identify beneficiaries including the beneficiaries of Integrated Rural Development Programme;

c) Rendering all kinds of assistance to implement of development schemes pertaining to the village.
Any resolution to the matter entrusted to the Gaon Sabha is passed by the majority vote of the members present. The quorum for a meeting of the Gaon Sabha is one-tenth of the total members or one hundred members of the voters of the village/villages whichever less is. Gaon Sabha is an accessible space for women to take part in the planning and decision making process at the village level. As the meetings of Gaon Sabha are held within the village, not outside, it becomes easy for women who have to shoulder lots of responsibilities, to raise their voice for their various demands within their own locality. It is regarded as an instrument of direct democracy rather than representative democracy. It provides the opportunity to all the people willing and capable to participate in the development process. It has an important role of activating the democratic process at the grassroots level in inculcating the community spirit, in increasing political awareness, in educating rural people in the administrative and political process and in enabling the weaker sections to assert their point of view.
Gaon Sabha is the most appropriate unit for Social Audit in the new democratic set up. Social Audit is a regular and effective institution to promote the culture of transparency and accountability. In the meetings of Gaon Sabha, all sections of people through their representatives in all the three-tiers of Panchayats can raise issues of social concern and public interest, and demand explanation. Further, the functionaries who are found violating the established norms in the implementation of development programmes can be identified and punished. This violation can be detected through; the effective social audit. Gaon Sabha is useful not only as a vigilance mechanism, but also as a tool to restore the lost credibility to the Panchayats in the country.  

**Gaon Panchayat:**

The Gaon Panchyat is the Executive Committee of Gaon Sabha. It is the most effective tier. Every Gaon Panchayat is a body corporate

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with perceptual succession capacity to acquire, hold, transfer the property and authority to enter into contracts. Gaon Panchayat area includes any local area ‘Comprising’ a revenue village or a group of revenue villages or a forest village or a tea garden area of hamlets forming part of revenue village or forest village or tea garden area of other such administrative unit or part thereof. Each Gaon Panchayat has a population of not less than six thousand and not more than ten thousand. The government may include or exclude any local area from a village. The Gaon Panchayat consists of ten members directly elected by the voters of the territorial constituencies of the Gaon Panchayat area— one from each constituency in the manner prescribed. The President of the Gaon Panchayat is directly elected. For the convenience of the election, the Government may divide the area of the Gaon Panchayat into ten territorial constituencies and allot one seat for each constituency. After the constitution of Gaon Panchayat, the Deputy Commissioner or an officer authorized by the Deputy Commission may convene a meeting in Gaon Panchayat for the election of Vice-President from amongst the members. It any vacancy occurs by reason of death, resignation or removal in the

4. Section 5(1) of the Act
5. Section 6(3) of the Act
office of the president or the Vice-President, it has to be filled within six months. Any dispute regarding to the validity of the election of the Vice-President of the Gaon Panchayat is decided by the Deputy Commissioner.

A Gaon Panchayat continues for a term of 5 years from the date of appointment for its first meeting. The election to constitute a Gaon Panchayat has to be completed before the expiration of its term. In every Gaon Panchayat seats are served for Scheduled Castes, Scheduled Tribes and not less than one-third of the total number of seats are reserved for women belonging to scheduled Castes and Scheduled Tribes. Not less than one-third of the total number of seats to be filled up by the direct election in every Gaon Panchayat are reserved for women and such seats may be allotted by rotation to different constituencies in the Gaon Panchayat. The officers of the chairperson in the Gaon Panchayats are reserved for Scheduled Castes, Scheduled Tribes and women. Not less than one-third of total number of officers of chairperson in Gaon Panchayats are reserved for women.

6. Section 9(3) of the Act
The president of Gaon Panchayat is

(a) responsible for convening the meeting of Gaon Sabha

(b) responsible for convening the meeting of Gaon Panchayat and preside over it;

(c) responsible for the maintenance of records of the Gaon Panchayats;

(d) Generally responsible for the financial and executive administration of the Gaon Panchayat

(e) empowered to exercise administrative supervision and control over the work of the staff, officer and employees of Gaon Panchayat.

The President or the Vice-President of Gaon Panchayat may resign his office by writing under his hand addressed to Deputy Commissioner and to the President of Gaon Panchayat, as the case may be. Every President or Vice-President has to be deemed to have vacated his office forthwith when the resolution expressing want of confidence in him is passed by a majority of two-third of the total number of members of the Gaon Panchayat. Such a meeting is

7. Section 13(1) of the Act
8. Section 14(1) of the Act
specially convened by the Secretary of the Gaon Panchayat with the approval of the President of the Gaon Panchayat. Such meeting is presided over by the President, if the motion is against the Vice-President, and by the Vice-President. In case such a meeting is not convened within a period of fifteen days from the date of the receipt of the notice, the Secretary of Gaon Panchayat within three day refers the matter, the president of concerned Anchalik Panchayat, who convenes the meeting within seven days from the date of receipt of the information from the Secretary of Gaon Panchayat and preside over such meeting. If the concerned Gaon Panchayat refers the matter to the Deputy Commissioner within three days after the expiry of the term of seven days, who convenes such meeting within seven days and presides over it.9

A Gaon Panchayat should meet for the transaction of business at least once in two months at the office of Gaon Panchayat and at such time, as the President determines. The President, whenever he thinks fit, and should, upon the written request of not less than one third of the total number of members and on a date within fifteen days

9. Section 15 (2) of the Act
from the receipt of such request, call a special meeting.\textsuperscript{10} The act of 1994 endows the Gaon Panchayats with certain power and authority ‘to enable them to function as institutions of self government’. The general functions of the Gaon Panchayat include preparation of annual plans and budget, mobilization of relief at the time of natural calamity, removal of encroachment of public properties, organizing voluntary labours and contribution for community works, and maintenance of essential statistics of villages.\textsuperscript{11} Besides these general functions, the Act has also envisaged the Gaon Panchayats to play a crucial role in respect of altogether 29 subjects transferred to the domain of the Panchayats. Some of these subjects are- agriculture with agricultural extension; animal husbandry; dairy development and poultry; fisheries, social and farm forestry or minor forest produce; fuel and fodder; khadi, village and cottage industries; rural housing; drinking water; roads; buildings; culverts; bridges; ferries, waterways and other means of communications; rural electrification; poverty alleviation programmes; education including primary education, adult and non-formal. Education; libraries, rural sanitation, cultural activities, public health and family welfare, social welfare of

\textsuperscript{10} Section 17(2) of the Act
\textsuperscript{11} Section 18(6) of the Act
handicapped and mentally retarded, women and child development, public distribution system etc. In order to perform its functions effectively, Gaon Panchayat may form standing Committee. The Committees are-

(a) Development Committee,
(b) Social Justice Committee,
(c) Social Welfare Committee

Each committee consists of not less than three or more than four members including the president and Vice-President, as the case may be. The Development Committee is expected to address essentially the poverty issues through the poverty alleviation programmes and to perform specially the functions relating to agricultural production and animal husbandry. The Social Justice Committee has been assigned the issues relating to socio-economic, cultural educational and other similar interests of the Scheduled Castes, Scheduled Tribes, backward classes and welfare of women and children. Women can use this committee to bring about gender justice inside and outside of home. The Social Welfare Committee has

12. Section 19(1) of the Act
to perform functions in respect of education, public health, public works and other similar activities of the Gaon Panchayat. Besides the elected members, the Act has authorized the Gaon Panchayats to co-opt to each Standing Committee the members of Field Management Committee, Mahila Samiti and other such civil society organization without the right to vote. All these provisions had widened the scope of women participation in the activities of Panchayati Raj Institutions.

In Assam, there are 2490 Gaon Panchayats. Among them, there are total 178 Gaon Panchayats in Kamrup District which there are 8 Gaon Panchayat in Rani Block and 12 Gaon Panchayat in Dimoria Block.

Staff of Gaon Panchayat:

There is a secretary, and other staff as prescribed by the Government in every Gaon Panchayat. The Secretary is in charge of the office of the Gaon Panchayat and has to perform and exercise all the powers and duties imposed or conferred upon him by or under the Act of 1994. The Secretary has to act in all matters under the control of the President of the Gaon Panchayat through whom he is responsible to the Gaon Panchayat.13

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13. Section 3(5) of the Act
Anchalik Panchayat:

The Anchalik Panchayat is conterminous with Development Block. For each Development Block there is an Anchalik Panchayat having jurisdiction over the entire Development Block jurisdiction excluding such portion of the Block which is included in Town Committee, municipality or under the authority of Municipal Corporation, a Sanitary Board or Cantonment area or a notified area constituted under any law for the time being in force. Every Anchalik Panchayat consists of (a) one member from each Gaon Panchayat to be directly elected from the territorial constituencies of the Gaon Panchayat under the jurisdiction of the Anchalik Panchayat; (b) the Presidents of the Gaon Panchayats falling within the jurisdiction of the Anchalik Panchayat, (c) the members of the House of People and the Members of the Legislative Assembly of the State representing constituencies which comprise wholly or partly, the Anchalik Panchayat. Every member, whether directly elected or not, enjoy the right to vote in the meetings of the Anchalik Panchayat. In each Anchalik Panchayat, seats are reserved for the Scheduled Castes and Scheduled Tribes and

14. Section 31(2) of the Act
the number of seats so reserved should bear the same proportion to the total number of seats to be filled up by direct election in that Anchalik Panchayat as the population of the Scheduled Castes and Scheduled Tribes in that Anchalik Panchayats area bears to the total population of that area and such seats may be allotted by rotation to different constituencies in Anchalik Panchayat.\footnote{15. Section 32(2) of the Act} Every Anchalik Panchayat is elected for the term of five years. The election of Anchalik Panchayat is held before the expiry of its terms; in case of dissolution, before the expiration of a period of six months from the date of its dissolution.

The directly elected members of Anchalik Panchayat elect two members amongst themselves as President and Vice-president in the first meeting convened by and presided over by the Deputy Commissioner of the district. Not less than one-third of the total number of offices of the President and Vice-President of the Anchalik Panchayat in the district for each of the categories are reserved for persons belonging to the Scheduled Castes, Scheduled Tribes and those which are non-reserve for women.\footnote{16. Section 38(1)(b) of the Act} The President convenes, presides over and conducts meeting of Anchalik Panchayat; discharges all duties and power conferred to him by the Act; exercise
supervision over the Executive Officer, over the financial and executive administration of Anchalik Panchayat. In the absence of the President, the Vice-President performs these functions. The president may resign by writing to the President.¹⁷ If the no-confidence motion is passed against the President or the Vice-President, he/she has to vacate the office. Such a meeting is presided especially convened with the approval of the President of the Anchalik President. The meeting is presided by the President, if the no-confidence motion is against Vice-president and by the Deputy Commissioner, if the motion is against the President.

Anchalik Panchayat is the middle or intermediate tier to undertake development and promotional activities in the rural areas. Anchalik Panchayat meets at least once in two months for the transaction of business.¹⁸ The President may convene a special meeting upon the written request of not less. All the members enjoy the right to vote. All the questions, unless specially mentioned, is decided by majority vote. One-third of total number of members forms the quorum in the transaction of business. The general functions of Anchalik Panchayat

¹⁷. Section 42(1) of the Act
¹⁸. Section 45 of the Act
are preparation of annual plan in respect of the schemes assigned to it Zilla Parishad, consolidation of the annual plans of the Gaon Panchayats under its jurisdiction, preparation of annual budget of the Anchalik Panchayat and submission to Zilla Parishads for its approval, performing and executing the functions that are entrusted to it by Government of Assam or Zilla Parishads, assisting the government in relief operations in case of natural calamities. Anchalik Panchayat can play a significant role regarding the 29 subjects which are supposed to be transferred to Panchayati Raj Institutions. Besides these, Anchalik Panchayat performs those functions entrusted to it by the Government or Zilla Parishads. It is also mandatory for Anchalik Panchayats to constitute to three Standing Committees.\textsuperscript{19}

A. General Standing Committee,

B. Finance, Audit and Planning Committee, and

C. Social Justice Committee

The General Standing Committee is responsible for tasks relating to the establishment matters, communications, buildings rural housing, relief etc. Numbers of members of this Committee do not exceed six. The Finance, Audit and Planning Committee deals with

\textsuperscript{19} Section 41 of the Act
the finance, budget, scrutinizing the proposals to increase the revenue, examination of receipts and expenditure statement, consolidation the Anchalik Panchayat plans out any other functions relating to the development of the Anchalik Panchayat area.

The Social justice Committee performs the relating to the promotion of educational, economic, social, cultural and other interests of the Scheduled Castes/Scheduled Tribes and Other Backward Classes, to protect them from social injustice and all forms of exploitation, to secure social justice to the Scheduled Castes/Scheduled Tribes, women and weaker and weaker sections of the society. All the programmes of development can be executed efficiently and economically with the co-operations of officials and non-officials. There are total 219 Anchalik Panchayat in Assam and 17 Anchalik Panchayat are in the Kamrup District.\textsuperscript{20}

Staff of Anchalik Panchayat:

An Anchalik Panchayat has an Executive Officer appointed by the Government who is the Ex-officio Secretary. The Government may

\textsuperscript{20} Statistical Hand Book of Assam 2002
post or depute staff, if considered necessary from time to time, to work in Anchalik Panchayats. The Executive Officer attends every meeting of the Anchalik Panchayats and its Committees, but does not have right to move any resolution or to vote.\textsuperscript{21}

Zilla Parishad:

The Zilla Parishad has come to occupy a very prominent and honoured place in the Panchayati Raj system, as it is the apex institution. It is in a position to communicate effectively with the state administration above and to develop effective linkages at Anchalik Panchayat and Gaon Panchayat level. For every district ‘there shall be a Zilla Parishad having jurisdiction over the entire area of the districts’ except the areas which are included in a Municipality, Municipal Corporation, Town Committee or Sanitary Board or Cantonment area or any notified area.\textsuperscript{22} The Zilla Parishad is constituted by the members directly elected from the territorial constituencies of the district, the President of Anchalik Panchayats and the Members of Legislative Assembly and the Members of Parliament representing a part or whole of the district whose manner

\textsuperscript{21} Section 62 of the Act
\textsuperscript{22} Section 61-1(1) of the Act
has also been provided for Scheduled Castes/Schedule Tribes and women. It is further provided that, if women from Scheduled Castes/Schedule Tribes category any women from general category are not represented in Zilla Parishad, Government may be notification in the Official Gazette, nominate one member from such category. Zilla Parishad is elected for the term of 5 years. The election of Zilla Parishad is completed before the expiry of the duration of earlier Zilla Parishad. If Zilla Parishad is dissolved before the completion of the term, new Zilla Parishad has to be elected within six months of the dissolution of previous Zilla Parishad. After the formation of Zilla Parishad, Deputy Commissioner convenes a meeting where president and Vice-President are elected among the elected members of Zilla Parishad. Every Zilla Parishad meets once in every three months. The president may convene a special meeting with the writing of one-third members of Zilla Parishad. All questions in Zilla Parishad are decided by the majority vote. All members enjoy right to vote. One-third total numbers of members of Zilla Parishad form a quorum in Zilla Parishad. The president performs all duties

23. Section 67 (1) of the Act
Imposed by the Government and exercises all powers conferred on the Zilla Parishad under the Act convenes, presides over and conducts on the Zilla Parishad; exercise administrative supervises own the chief executive officer and through him, all officers and the employees whose serves may be placed at the disposal of Zilla Parishad by the Government; exercise overall supervision of the financial and executive administration of Zilla Parishad; and exercises such other powers, performs such other functions and discharges such other duties conferred to Zilla Parishad by the orders the Government of Assam.24 In the absence of the President, the Vice-President performs these duties. The president may resign from the office at any time by writing and send it to the Government through the Deputy Commissioner. The vice president may resign by writing to the president, by writing to the Deputy commission. It a no-confidence motion is passed against the president or the Vice-President by the two-third of the total numbers of members directly elected in Zilla Parishad, the President or Vice-President has to vacate the office.25 The President or the Vice-President may be removed from the office by the Government for misconduct in the discharge of his duties or

24. Section 77 of the Act
25. Section 73(1) of the Act
neglect or incapacity to perform his duties or being persistently remiss in the discharge of on gully of any disgraceful conduct.\textsuperscript{26}

The Zilla Parishad has following Standing Committee.\textsuperscript{27}

(a) General Standing Committee performing functions relating to the establishment matters and functions relating to communications, building rural housing, village extension, Rural Development Programme of Government of India etc.

(b) Finance and Audit Committee performing functions realign to the finance of Zilla Parishad, the plan priorities, horizontal and vertical linkages, regular review of planning programmes etc;

(c) Social Justice Committee is performing functions relating to promotion of educational, economic, social, cultural and other interests of the women, Schedule Castes, Schedule Tribes and Backward Classes; protecting them from social injustice and all other forms of exploitation etc. The Committee is specifically responsible for the promotion and protection of the interests or women. It would help to reduce

\textsuperscript{26} Section 74 of the Act
\textsuperscript{27} Section 81 of the Act
the gender disparities and to established true equality in the society.

(d) Planning and Development committee performing functions relating to the planning if education in the district within the framework of National Policy and the state plan; survey and evaluate the educational activities of Zilla Parishad; health service, hospitals, water supply, family welfare etc.

The Zilla Parishad has the power to acquire, hold and dispose of property and to enter into contracts. The State Government may also allocate to Zilla Parishad public property within the jurisdiction of it. The Zilla Parishad has the power to divert, discontinue or permanently close any road which is under the control of Zilla Parishad. It may render financial assistance to any person within its jurisdiction to carry out any functions connected with the State. The Zilla Parishad is responsible for the preparation of plans for economic development and social justice and for ensuing, co-oriented implementation of considering various aspects. Some of the aspects are agriculture irrigation, ground water resources and watershed management;

28. Section 90 of the Act
horticulture; rural electrification; social forestry, education including social welfare and welfare of the weaker section; poverty alleviation programmes etc. There are 42 Zilla Parishads in Kamrup District.29

Staffs of Zilla Parishad:
The administration of Zilla Parishad is headed by the Chief Executive Officer, under the Act. Of 1994, the Government appoints an officer not below the rank of the Additional Deputy Commissioner of a district as Chief Executive Officer of the Zilla Parishad, and a Chief Accounts Officer and a Chief planning officer for each Zilla Parishad.30 It is lawful for the Government to issue directions to any Panchayat in matters relating to state and national politics and such direction shall be binding on the Panchayat. In terms of the Act, the Government may assign to a Zilla Parishad functions in relation to any matter to which the executive authority of the Government extends or the respect of functions which have been assigned to the state Government by the Central Government. The Zilla Parishad may by notification delegate to the chief executive officer or other officers any of the powers conferred under the Act, on the Zilla Parishad. The

29. Govt. of Assam, Statistical Hand Book of Assam, 2002
30. Section 102(1-2) of the Act
Government may modify or withdraw some functions of the Zilla Parishad.

The reservation of seats for women in each tier of Panchayat has widened the base of women’s political participation. Women are inseparable part of today’s formal political activities. The Act of 1994 has helped to develop leadership qualities in women and to empower them politically.

District Planning Committee:

The Act of 1994 provides for the establishment of District Planning Committee for each district. Each and every sections of the local self-government have their own functions, spheres of authority and responsibility. They work within their limited and prescribed arena. Unless all the units of local government, both urban and rural are brought together, no all round development is possible. This is done thorough District Planning Committee. It is an important milestone in decentralized planning involving people and committee. The District Planning Committee are expected to consolidate the plans
prepared by the Panchayats and municipalities in the district and on that basis District Planning Committee formulates draft development plan for the district as a whole.\textsuperscript{31} The District Planning Committee consists of the members of the House of people who represent the whole of part of the district; the members of the Assam Legislative Assembly whose major part of the constituencies fall within the District; the president of the Zilla Parishad; the Mayor or the Chairperson of the Municipal Corporation/Municipal Board/Town Committee on the case may be having jurisdiction over the Head Quarters of the District; such number of persons not less than of the total number of members as may be specified by the Government among the members of Zilla Parishad, councilors of Municipal corporation, Municipalities or town committees in the District on rotation annually and in proportion to the ratio of population in the rural areas and urban areas. The Deputy Commissioners in the permanent invitee of the District Planning Committee as an ex-officio Member.\textsuperscript{32} The Chief Executive Officer of the Zilla Parishad is Ex-Officio Chairman of the District Planning Committee. It consolidates

\begin{footnotesize}
\begin{enumerate}
\item Section 3(1) of the Act
\item Section 3(6) of the Act
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the plan prepares by the Zilla Parishad, Anchalik Panchayats and Gaon Panchayat, development plan for the district as a whole.

State Finance Commission:
The 73rd Amendment Act of 1994 made it mandatory for the State Government to constitute a Finance Commission to look into the financial aspects of the Panchayati Raj institution and sharing of taxes duties, tolls and fees which are assigned to and appropriated by the Panchayati Raj-institutions at different levels. The Assam Panchayati Act 1994 says that the Government within one year from the date of Commencement of the Act and thereafter at the expiration of five years constitutes Finance Commission to review financial position of the Panchayat. It was constituted to recommend the principles regarding i) the distribution of financial resources between state government and Panchayat Raj Institutions, ii) The determination of duties tolls and fees, which may be assigned or appropriated by the Panchayat, iii) The grants-in-aid to Panchayati Raj Institutions from consolidated fund to the state iv) The measures needed to improve the financial position of the Panchayat Raj Institution and v) Any other
matter referred to it by the Governor in the interest of sound financial position of Panchayati Raj Institutions in the state.

It consists of a chairman and two other members appointed by the Governor of Assam. The Finance Commission determines its procedures. The chairman may be filled by fresh appointment. The commission may call for any record from any officer or authority. It may summon any person connected with or a member of the Commission may resign from the post by writing and addressed to the Chief Secretary of the Government of Assam. The Commission also suggests measures and gives recommendation to improve the financial position of the three type of Panchayat system.

STATE PANCHAYAT COMMISSION:

The government has constituted state election commission for the superintendence, direction and control of the preparation of the electoral rolls and for conducting election Panchayati Raj Institutions in the state as per provisions of the Act. The State Election Commission is appointed by the Governor for a period of five years.

33, Section 113(1) of the Act
The other staffs of the Commission are appointed by the Governor on the request of the commission to discharge the functions conferred on the state Panchayat election Commission under the Act. The State government may make provisions regarding the matters relating to Panchayat election.

In Demoria and Rani there is one Anchalick panchayat having jurisdiction over the entire development Block. In Dimoria there are 12 Gaon Panchayat. In Rani there are 8 Gaon Panchayat.