CHAPTER V

AWARENESS OF DALIT WOMEN ABOUT PANCHAYATI RAJ INSTITUTION

Overview
Empowerment of Dalit women in Panchayati Raj Institutions very much depends upon their awareness about Panchayati Raj Institutions. Therefore, in this chapter an attempt has been made to analyze the awareness of Dalit women respondents about the organization, personal administration, financial administration and State control over the Panchayati Raj Institutions in Karur District.

Organization of New Panchayati Raj System in Tamil Nadu
In the organization of New Panchayati Raj System in Tamil Nadu, the responsibilities of Rural Development and Local Administration Minister, organization and functions of Secretariat Department of Rural Development and Local Administration, organization and functions of the Directorate of Rural Development and Local Administration, constitution of Panchayats at different levels, functions of Panchayats at different levels, organization and functions of Gram Sabha and awareness and participation of Dalit woman respondents in the organization of the Panchayati Raj Institutions are analyzed in the following pages.

Rural Development and Local Administration Minister
The Political Head of the Rural Development and Local Administration Department in Tamil Nadu is in the rank of Cabinet Minister. He is entrusted with three important responsibilities. They are to make policies in respect of Rural Development and Local Administration; to supervise and control the implementation of policies and laws in respect of Rural Development and Local
Administration; and to be answerable to the Members of the State Legislature for the omissions and commissions in respect of Rural Development and Local Administration.

Dalit woman respondents of Karur District were asked whether they were aware of the responsibilities of Rural Development and Local Administration Minister. The responses of the respondents are provided in table 5.1.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Rural Development and Local Administration Minister</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1</td>
<td>(50%)</td>
<td>2(100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>15</td>
<td>(81%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>-</td>
<td>65</td>
<td>(72%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>81</td>
<td>(90%)</td>
<td>110(100%)</td>
</tr>
</tbody>
</table>

**Source: Primary Data**

The responses of the respondents indicate that about 50% of the Dalit woman respondents of District Panchayat, about 81% of the Dalit woman respondents of Block Panchayats and about 72% of the Dalit woman respondents of Village Panchayats are not aware of the responsibilities of Rural Development and Local Administration Minister; and about 50% of the Dalit woman respondents of District Panchayat, about 19% of the Dalit woman respondents of Block Panchayats and about 28% of the Dalit woman respondents of Village Panchayats are aware of the responsibilities of Rural Development and Local Administration Minister to some extent.

**Secretariat Department of Rural Development and Local Administration**

The Minister for Rural Development and Local Administration is a layperson. He comes and goes. At the maximum he can be a Minister so long as his party is in power. Therefore, he cannot discharge his responsibilities without the assistance of Government officials.

In the Secretariat, a Department of Rural Development and Local Administration has been created with Development Commissioner in the rank of Chief Secretary as Head. He is assisted
by a number of officers such as Secretary, Joint secretaries, Deputy Secretaries, Under Secretaries, Section Officers, Assistants, Junior Assistants, Typists and Office Assistants as shown in Diagram 5.1.

**Diagram 5.1**

*Department of Rural Development and Local Administration*

The main functions of the Secretariat Department are to assist the Minister in the discharge of his various responsibilities such as to make policies in respect of Rural Development and Local Administration; to supervise and control the implementation of policies and laws in respect of Rural Development and Local Administration; and to be answerable to the Members of the State Legislature for the omissions and commissions in respect of Rural Development and Local Administration.

Dalit woman respondents of Karur District were asked whether they were aware of the organization functions of the
Secretariat Rural Development and Local Administration Department.
The responses of the respondents are provided in table 5.2.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit Woman Respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>1 (50%)</td>
<td>1 (50%)</td>
<td>-</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>4 (24%)</td>
<td>14 (76%)</td>
<td>-</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayats</td>
<td>20 (22%)</td>
<td>70 (78%)</td>
<td>-</td>
<td>90 (100%)</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>25 (28%)</td>
<td>85 (94%)</td>
<td>-</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that about 50% of the Dalit woman respondents of District Panchayat, about 24% of the Dalit woman respondents of Block Panchayats and about 22% of the Dalit woman respondents of Village Panchayats are aware of the organization functions of the Secretariat Rural Development and Local Administration Department; and about 50% of the Dalit woman respondents of District Panchayat, about 76% of the Dalit woman respondents of Block Panchayats and about 78% of the Dalit woman respondents of Village Panchayats are not aware of the organization functions of the Secretariat Rural Development and Local Administration Department.

Directorate of Rural Development and Local Administration

An Executive Department known as the Directorate of Rural Development and Local Administration has been created under the Secretariat Department with Director of Rural Development as Head to implement the policies and laws of Rural Development and Local Administration Department. He is assisted by seven Additional Directors, three Joint Directors and four Assistant Directors to implement the various programs in the Panchayati Raj Institution. On the Budget, Accounts and Audit matters, he is assisted by a Chief Accounts Officer and two Accounts Officers. He is also the Inspector of Block Panchayats. Refer Diagram 5.2.
There is a Commissioner of Rural Development (Training), in the Directorate of Rural Development and Local Administration. He is in charge of all training activities at the State level. At the State level there is a State Institute of Rural Development at Maraimalai Nagar, Chennai. There are five Regional Extension Training Centres. They are located at T.Kallupatti, Bhavani Sagar, Pattukottai, S.V. Nagaram and Krishnagiri as shown in diagram 5.3.

Diagram 5.3
Department of Rural Development (Training)

Commissioner of Rural Development Training

State Institute of Rural Development, Maraimalai Nagar

RETC - Regional

RETC - 1  RETC - 2  RETC - 3  RETC - 4  RETC - 5
Dalit woman respondents of Karur District were asked whether they were aware of the organizations and functions of Directorate Rural Development and Local Administration Department. The responses of the Dalit woman respondents are provided in table 5.3.

Table 5.3

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Directorate of Rural Development and Local Administration</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1 (50%)</td>
<td>1 (50%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>12 (67%)</td>
<td>6 (33%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>-</td>
<td>55 (61%)</td>
<td>35 (39%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>-</td>
<td>68 (76%)</td>
<td>42 (47%)</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents revealed that about 50% of the Dalit woman respondents of District Panchayat, about 67% of the Dalit woman respondents of Block Panchayats and about 61% of the Dalit woman respondents of Village Panchayats are not aware of the organizations and functions of Directorate Rural Development and Local Administration Department; and about 50% of the Dalit woman respondents of District Panchayat, about 33% of the Dalit woman respondents of Block Panchayats and about 39% of the Dalit woman respondents of Village Panchayats are aware of the organizations and functions of Directorate Rural Development and Local Administration Department to some extent.

Constitution of Panchayat at District Level

District Panchayat in each District of Tamil Nadu has been created for the implementation of developmental programs. Every District Panchayat consists of the elected Members, the Members of the House of the People and the Members of the State Legislative Assembly representing a part or whole of the District whose constituencies lie within the District, the Member of the Council of
States who is registered as elector within the District, such number of Chairmen of Block Panchayats chosen, shall be entitled to take part in the proceedings, and vote at the meeting of the District Panchayat.\(^1\) Refer Diagram 5.4.

### Diagram 5.4

**Panchayat at District Level**

- **District Panchayat Chairman**
  - Elected Members
  - Member of Parliament Lok Shaba
  - Member of Parliament Rajya Shaba
  - Member of Legislative Assembly
  - Chairmen of Block Panchayats

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**Constitution of Panchayat at Intermediate Level**

Panchayat at the Intermediate level in Tamil Nadu is called Block Panchayat. Every Block Panchayat consists of the elected Members, the Members of the House of People and the Members of the State Legislative Assembly representing a part or whole of the District whose constituencies lie within the Block Panchayat, the Member of the Council of States who is registered as elector within the Block Panchayat, such number of Presidents of Village Panchayats chosen shall be entitled to take part in the proceedings, and vote at the meeting of the Block Panchayat.\(^2\) Refer Diagram 5.5.

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\(^1\) Tamil Nadu Panchayat Act 1994, Section 25 (1) to (3).

\(^2\) Tamil Nadu Panchayat Act 1994, Section 25 (1) to (3).
Constitution of Panchayat at Village Level

Panchayat at the Village level in Tamil Nadu is called Village Panchayat. Every Village Panchayat consists of the elected Members, the Members of the House of People and the Members of the State Legislative Assembly representing a part or whole of the Village Panchayats whose constituencies lie within the Village Panchayats and the Member of the Council of States who is registered as elector within the Village Panchayat, shall be entitled to take part in the proceedings, and vote at the meeting of the Village Panchayat. Refer Diagram 5.6.

Dalit woman respondents of Karur District Panchayati Raj institutions were asked whether they were aware of the constitution of the Panchayats at different levels. The responses of the Dalit woman respondents are provided in table 5.4.

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3 Tamil Nadu Panchayat Act 1994, Section 25 (1) to (3).
Table 5.4
Constitution of Panchayat at Different Level

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>1 (50%)</td>
<td>-</td>
<td>1 (50%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>13 (71%)</td>
<td>-</td>
<td>5 (29%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>70 (78%)</td>
<td>-</td>
<td>20 (22%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>84 (93%)</td>
<td>-</td>
<td>26 (29%)</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that about 50% of the Dalit woman respondents of District Panchayat, about 71% of the Dalit woman respondents of Block Panchayats and about 78% of the Dalit woman respondents of Village Panchayats are aware of the constitution of the Panchayats at different levels; and about 50% of the Dalit woman respondents of District Panchayat, about 29% of the Dalit woman respondents of Block Panchayats and about 22% of the Dalit woman respondents of Village Panchayats are aware of the constitution of the Panchayats at different levels to some extent.

Functions of District Panchayat

The District Panchayat shall advise the Government on all matters concerning the activities of Village Panchayats, Block Panchayats in the District as well as on all matters relating to the development of the economic resources of the District and the services maintained there in promoting the culture and welfare of the inhabitants of the District. In particular, it shall be the duty of the District Panchayat to perform the following functions, namely advising the Government on all matters relating to the services maintained by and all development schemes undertaken by all Village Panchayats and Block Panchayats in the District as well as those agencies in the District, which are under the administrative control of the Government; watching the progress of the measures undertaken by the Government, Village Panchayats, Block Panchayats and departmental agencies in respect of the services and development schemes aforesaid; and advising the Government on matters concerning the implementation of any provision of law or
any order specifically referred to by the Government to the District Panchayat such as classification of markets as Village Panchayats markets and Block Panchayats markets and fixing rates of contribution payable by one authority to the other; classification of fairs and festivals as Village Panchayats fairs, Village Panchayats festivals and Block Panchayats fairs and Block Panchayats festivals; classification of public roads (other than roads classified by the Government as National Highways, State Highways and major District roads) as Block Panchayats roads and Panchayat Village roads; and advising the Government on all matters relating to development of road transport.  

Functions of Block Panchayat

Subject to the provisions of this Act and the rules made there under, it shall be the duty of a Block Panchayat, within the limits of its funds, to make reasonable provision for carrying out the requirements of the Block Panchayats in respect of the following matters, namely the construction, repair and maintenance of all public roads in the Block Panchayats which are classified as Block Panchayats roads and of all bridges, culverts, road-dams and causeways on such roads; the establishment and maintenance of dispensaries and the payments of subsidies to rural medical practitioners; the establishment and maintenance of maternity and child welfare centers, including the maintenance of a Thai service and offering advice and assistance to mothers in family planning; the construction and maintenance of poor houses, orphanages, shops, stalls, plinths, the training and employment of vaccinators, the removal of congestion of population and the provision of house-sites; the opening and maintenance and expansion or improvement of elementary schools, including the payment of grants to private managements in respect of elementary schools; preventive and remedial measures connected with any epidemic or with malaria; the

4Tamil Nadu Panchayat Act 1994, Section 163 (1) and (2).
control of fairs and festivals classified by the Block Panchayats as those reserved for control by it; veterinary relief; the extension of village-sites and the regulation of building; the opening and maintenance of public markets which are classified as Block Panchayat markets; the maintenance of statistics relating to births and deaths; the establishment and maintenance of choultries; improvement of agriculture, agriculture stock and the holding of agricultural shows; the promotion and encouragement of cottage industries; and such other duties as the Government may, by notification, impose.\(^5\)

**Functions of Village Panchayats**

Subject to the provisions of this Act and the rules made there under, it shall be the duty of Village Panchayat, within the limits of its funds, to make reasonable provision for carrying out the requirements of the Panchayat Village in respect of the following matters, namely the construction, repair and maintenance of all Village roads, that is to say, all public roads in the Village (other than those classified as National Highways, State Highways, major District roads and Block Panchayats roads) and of all bridges, culverts, road-dams and causeways on such roads; the lighting of public roads and public places in built-up areas; the construction of drains and the disposal of drainage water not including sewerage; the cleaning of streets, the removal of rubbish heaps, jungle-growth and prickly-pear, the filling in of disused wells, in sanitary ponds, pools, ditches, pits or hollows and other improvements of the sanitary condition of the Village; the provision of public latrines and arrangements to cleanse latrines whether public or private; the opening and maintenance of burial and burning grounds; the sinking and repairing of wells, the excavation, repair and maintenance of ponds or tanks and the construction and maintenance of water-works for the supply of water

\(^5\)Tamil Nadu Panchayat Act 1994, Section 112 (a) to (o).
for washing and bathing purposes; and such other duties as the Government may, by notification, impose.6

Dalit woman respondents of Karur District were asked whether they were aware of the functions of the Panchayats at different levels. The responses of the Dalit woman respondents are provided in table 5.5.

Table 5.5
Functions of Panchayats at Different Level

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>-</td>
<td>2 (100%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>-</td>
<td>18 (100%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>-</td>
<td>-</td>
<td>90 (100%)</td>
<td>90 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that cent percent of the Dalit woman respondents of District Panchayat, cent percent of the Dalit woman respondents of Block Panchayats and cent percent of the Dalit woman respondents of Village Panchayats are aware of the functions of the Panchayats at different levels to some extent.

Gram Sabha

The Tamil Nadu Panchayat Act, 1994 has explained the composition and powers of the Gram Sabha. According to this Act there shall be a Gram Sabha for every Village Panchayat consisting of persons registered in the electoral roll relating to the Panchayat Village, comprised within the area of said Village Panchayat. Subject to the general orders of the Government, the Gram Sabha shall meet at least thrice in a year but six months shall not intervene between any two meetings. If the Village Panchayats fails to convene the Gram Sabha, the Inspector shall convene the Gram Sabha. The Gram Sabha shall approve the Village plan; approve the Village budget for the year; and review the progress of the implementation of all schemes entrusted to the village Panchayat.

6Tamil Nadu Panchayat Act 1994, Section 110 (a) to (g).
The Government may, by notification, entrust to the Gram Sabha such other functions as may be specified. The Village Panchayats shall give due consideration to the recommendations and suggestions of the Gram Sabha. The quorum for a meeting of the Gram Sabha shall be one-third of the total number of the members of the Gram Sabha and procedure for convening and conducting such meetings of the Gram Sabha shall be such as may be prescribed. Every meeting of the Gram Sabha shall be presided over by the President and in his absence, by the Vice-President and in the absence of both the President and Vice-President, by a Member chosen by the Members present at the meeting.7

Dalit woman respondents of Karur District were asked whether they were aware about the Organization and functions of Gram Sabha in Tamil Nadu. The responses of the Dalit woman respondents are provided in table 5.6.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1</td>
<td>1 (50%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>13</td>
<td>77 (86%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>17</td>
<td>93</td>
<td></td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that about 50% of the Dalit woman respondents of District Panchayat, about 19% of the Dalit woman respondents of Block Panchayats and about 14% of the Dalit woman respondents of Village Panchayats are aware of the organization and functions of Gram Sabha in Tamil Nadu are not aware of the organization and functions of Gram Sabha in Tamil Nadu; and about 50% of the Dalit woman respondents of District Panchayat, about 81% of the Dalit woman respondents of Block Panchayats and about 86% of the Dalit woman respondents of Village Panchayats are aware of the organization and functions of Gram Sabha in Tamil Nadu to some extent.

7Tamil Nadu Panchayat Act 1994, Section 3 (1) to (6).
Personnel Administration in New Panchayati Raj Bodies

Efficient and effective functioning of any organization depends mainly on the competence of the staff employed for implementing its policies and programs. Herman Finer has rightly observed, “However, adequately organized the political philosophy, high leadership and command, these would be of no effect without the body of official experts in applying the accumulated supply of power and wisdom to the particular cases permanently and specially employed to do so.”8 It is more so in the case of Local Governments as they are intimately concerned with and are responsible for the provision of facilities to the people so vital for their healthful living. An efficient administrative, professional and technical staff at the local level is therefore the sine qua non of vigorous and efficient Local Government.9 Being a service-oriented organization with the minimum of mechanization in its operation, Local Bodies have to depend heavily on the competence and devotion of their staff in the performance of tasks.10 Again, the success of local representative Government may very largely be attributed to the effective combination of the different qualities contributed by elected representatives and non-elected employees.11 The pace of decentralization will be conditioned by the availability of competent staff and it is very much on the performance of the staff that question depends whether more functions will be taken away.12 Besides, in developing countries Local Bodies have the potential of serving as engines of economic development. If any breakthrough is to be achieved in economic development through the agency of Local Bodies, it is the staff that will have to act as a catalyst

in that process. Personnel system in Local Bodies thus needs to be a sound one.

**Administrative Machinery of the District Panchayat**

In order to carry out the different functions of the District Panchayat administrative machinery at the District level has been created. The District Collector is the Inspector of Panchayats. He is assisted by a number of Officers in the District Headquarters. They are Project Officer (DRDA), Personal Assistant (Panchayat Development), Personal Assistant (Noon Meal), Assistant Director (Panchayats) and Assistant Director (Audit).

![Diagram 5.7](image)

The Personal Assistant (Panchayat Development) assists the Collector in all the development works at the District level. The Personal Assistant (Noon Meal) assists the Collector in the implementation of Tamil Nadu Government Noon Meal Program. The Assistant Director (Panchayats) looks after all Panchayat administration matters. There is one High Level Committee at the District level for settlement of audit paras. This Committee is chaired by the District Collector. The Vice-Chairman is the Project Officer (District Rural Development Agency). The Assistant Director (Audit) is Member Secretary. The Assistant Director (Audit) looks after auditing of all Village Panchayats. He is the Coordinating Officer for Block

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Panchayats and responsible for taking follow up actions of audit paras. Refer Diagram 5.8.

**Diagram 5.8**

*High Level Committee of the District Panchayat*

```
District Collector (Chairman)

↓

District Panchayat Chairman (Vice Chairman)

↓

Project Officer DRDA

↓

Assistant Director, Audit (Member Secretary)
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At District level there is a District Rural Development Agency (DRDA). It is an autonomous body. The District Collector is the Chairman of DRDA. The District Panchayat Chairman is the Vice Chairman of DRDA. The Project Officer is the Additional Collector of the District and he utilizes the services of the Block Development Officers at Block Panchayats level for implementing all the schemes at the District level. The Project Officer assists the District Collector DRDA in formulating and monitoring all the developmental schemes and schemes relating to poverty alleviation programs. The Project Officer is looking after the functions with a team of Assistant Project Officers. Refer Diagram 5.9.

**Diagram 5.9**

*Administrative Machinery of District Rural Development Agency (DRDA)*

```
District Collector, Chairman (DRDA)

↓

District Panchayat Chairman, Vice Chairman (DRDA)

↓

Project Officer (Additional Collector)

↓

Assistant Project Officers

↓

Block Development Officers
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Chief Executive Office of the District Panchayat

For efficient functioning of the District Panchayat and for proper decentralization powers, the Tamil Nadu Panchayat Act 1994 has suggested for the appointment of the Chief Executive Officer. He will assist the Chairman of the District Panchayat in carrying out the different functions of the District Panchayat. Now let us explain the powers and role of the Chief Executive Officer as provided in Tamil Nadu Panchayat Act 1994. The Government shall appoint an officer not below the rank of Joint Director of Rural Development as Chief Executive Officer of the District Panchayat. The Government shall have power to regulate the method of recruitment and conditions of service, pay and allowances and discipline and conduct of the Chief Executive Officer.14

Functions, Powers and Duties of Chief Executive Officer

The Chief Executive Officer shall exercise all the powers specially imposed or conferred upon him by or under this Act or under any other law for the time being in force; supervise and control the execution of all works of the District Panchayat and have the right to attend meetings of the District Panchayat or any Committee thereof and take part in the discussions thereat, but without the right to move any resolution or to vote; attend any meeting of the District Panchayat or any Committee thereof if required to do so by the Chairman; carryout the resolutions of the District Panchayat; furnish to the District Panchayat such periodical reports regarding the progress made in carrying out the resolutions of that body and the collection of taxes as the Council may direct; control the officers and servants of the District Panchayat; and exercise such other powers and discharge such other functions as may be prescribed.

The District Panchayat shall have power to issue such specific direction as it may think fit regarding the performance by the

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14Tamil Nadu Panchayat Act 1994, Section 86.
Chief Executive Officer of any of the functions assigned to him under this Act. Subject to any directions given or restrictions imposed by the Government or the District Panchayat, the Chief Executive Officer may, by an order in writing, delegate any of his functions to any officer or servant of the District Panchayat or to any servant of the Government. The exercise or discharge of any function so delegated shall be subject to such restrictions, limitations and conditions as may be laid down by the Chief Executive Officer and shall also be subject to his control and revision.

The Chief Executive Officer shall within fifteen days from the date of the meeting of the District Panchayat or of any of its committee, submit to the Government every resolution of the District Panchayat or any of its committee which in his opinion is inconsistent with the provisions of this Act, or any other law and it shall not implement such resolution otherwise than as decided by the Government.\textsuperscript{15}

In Tamil Nadu at the District level the District Collector holds an important position as for as the District Panchayat is concerned. According to the Act the District Collector should be relieved from the functions relating to the implementation of development programs at the District level. The Act has emphasized the importance of the Chairman of the District Panchayat for the implementation of development programs at the District level. In order to assist the Chairman of the District Panchayat, the Act has suggested the creation Chief Executive Officer post at the District level. In the place of District Collector, if the Chief Executive Officer post is created to assist the Chairman of the District Panchayat, there will be a meaning for the decentralization of powers at the District level. This arrangement will also encourage the District Panchayat Members to play an effective role in the implementation of the development programs at the District level.

\textsuperscript{15}Tamil Nadu Panchayat Act 1994, Sections 87 (1) to (4).
Administrative Machinery of the Block Panchayat

At Block level at present there are two Block Development Officers designated as Block Development Officer (Block Panchayat) and Block Development Officer (Village Panchayats). All development works and programs are executed through the Block Panchayats. The Block Development Officer (Block Panchayat) is the Commissioner of Block Panchayats who is the Executive Authority of the Block Panchayat.

The Block Development Officer (Village Panchayats) is exclusively attending the Village Panchayats administrative matters and implementing poverty alleviation programs and individual beneficiary oriented programs. The Block Development Officer, (Block Panchayat) and the Block Development Officer, (Village Panchayats) are being assisted by a team of qualified Extension Officers, Rural Welfare Officers and other Administrative Staffs.

Diagram 5.10
Administrative Machinery of Block Panchayat

The Block Panchayats is occupying an important central position in implementing the Rural Development Programs for the rural poor. Under the implementation of these programs, the rural poor have enough opportunities to participate in the rural
development administration in the block level. Therefore the Tamil Nadu Panchayat Act has provided for the post of Commissioner with adequate powers. Let us explain the powers and functions of the Commissioner as provided in the Act.

**Commissioner of Block Panchayat**

A Commissioner shall be appointed by the Government in the case of each Block Panchayat. Such Commissioner shall ordinarily be the Development Officer appointed in pursuance of the National Service Scheme of Community Development for the Panchayat Development Block. No recovery shall be made from the Block Panchayats towards the salary and allowances paid to any Commissioner or towards his leave allowances, pension and provident fund. The Government shall have power to regulate the method of recruitment, conditions of service, pay and allowances and discipline and conduct of the Commissioner.

The Commissioner shall have the right to attend the meetings of the Block Panchayats or of any Committee thereof and take part in the discussions thereat, but without the right to move any resolution or to vote; attend any meeting of the Block Panchayats or of any Committee thereof if required to do so by the Chairman; carry into effect the resolutions of the Block Panchayat; furnish to the Block Panchayats such periodical reports regarding the progress made in carrying out the resolutions of that body and in the collection of taxes as the Council may direct; and control all the officers and servants of the Block Panchayat. Perform all the duties specifically imposed and exercise all the powers conferred on the Commissioner by this Act and subject, whenever it is here in after expressly provided, to the sanction of the Block Panchayats and subject also to all other restrictions, limitations and conditions hereinafter imposed, exercise the executive power for the purpose of carrying out the provisions of this Act and be directly responsible for the due fulfillment of the purposes of this Act. The Block Panchayats shall have power to issue such specific
directions as it may think fit regarding the performance by the Commissioner for any of the functions assigned to him under this Act.

Provided that where such directions relate to any National Extension Service Scheme of Community Development or any other scheme specially entrusted by the Government to the Block Panchayat, the directions issued by the Council shall be in conformity with the terms and conditions of such entrustment. Subject to any directions given or restrictions imposed by the Government or the Block Panchayat, the Commissioner may, by an order in writing, delegate any of his functions to any officer or servant of the Block Panchayats or to any servant of the Government. The exercise or discharge of any functions so delegated shall be subject to such restrictions, limitations and conditions as may be laid down by the Commissioner and shall also be subject to this control and revision.\(^{16}\)

In the place of Commissioner of Block Panchayat, as it has been already mentioned two Block Development Officers have been appointed in Tamil Nadu. One of the Block Development Officers is designated as Block Development Officer (Block Panchayat) and another Block Development Officer (Village Panchayats). The Block Development Officer (Block Panchayat) should have the powers and the role specified for the Commissioner in the Act so that the Chairman and the Members of the Block Panchayats could effectively participate in carrying out the different functions of the Block Panchayat.

**Administrative Machinery of Village Panchayat**

In the case of every Village Panchayat, there shall be appointed by the Government a secretary, subject to such rules as may be prescribed, to perform the functions of the executive authority.\(^{17}\)

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\(^{16}\)Tamil Nadu Panchayat Act 1994, Section 85 (1) to (6).

\(^{17}\)Tamil Nadu Panchayat Act 1994, Section 83.
Functions of Executive Authority of the Village Panchayat

The executive authority shall carry into effect the resolutions of the Village Panchayats provided that where the president considers that a resolution has not been legally passed or is in excess of the powers conferred by this Act or that, if carried out, it is likely to endanger human life or health or the public safety, executive authority shall refer the matter to the Government for orders and their decision shall be final; control all the officers and servants of the village Panchayat; and discharge all the duties specifically imposed and exercise all the powers conferred on the executive authority and subject to all restrictions and conditions imposed, by or under this Act, exercise the executive power for the purpose of carrying out the provisions of this Act and are directly responsible for the due fulfillment of the purposes thereof.¹⁸

Diagram 5.11
Administrative Machinery of Village Panchayat

Dalit woman respondents of Karur District were asked whether they were aware about the administrative machinery of the Panchayat at different levels in Tamil Nadu. The responses of the Dalit woman respondents are provided in table 5.7.

¹⁸Tamil Nadu Panchayat Act 1994, Section 84 (a) to (c).
### Table 5.7
Administrative Machinery of the Panchayat at the Different Levels

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1</td>
<td>1 (50%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>16</td>
<td>2 (10%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>-</td>
<td>68</td>
<td>22 (25%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>-</td>
<td>85</td>
<td>25 (28%)</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

**Source:** Primary Data

The responses of the respondents indicated that about 50% of the Dalit woman respondents of District Panchayat, about 90% of the Dalit woman respondents of Block Panchayats and about 75% of the Dalit woman respondents of Village Panchayats are not aware of the administrative machinery of the Panchayat at different levels in Tamil Nadu; and about 50% of the Dalit woman respondents of District Panchayat, about 10% of the Dalit woman respondents of Block Panchayats and about 25% of the Dalit woman respondents of Village Panchayats are aware of the administrative machinery of the Panchayat at different levels in Tamil Nadu to some extent.

### Financial Administration of Panchayati Raj Bodies

The significance of finance is too obvious to need any elaboration as no organization can exist, much less achieve its objectives without at least a minimum of finances. That is why Kautilya, the great Indian philosopher remarked, “all undertakings depend upon finance, hence foremost attention should be paid to the treasury.”

Every administrative act has its financial implications, either creating a charge or making a contribution to treasury. The importance of finance is so great in administration that Llyod George is said to have once remarked that ‘Government is finance’. In fact, finance constitutes the backbone, the life and blood of Government; it provides fuel to the administrative machinery. Sound fiscal policy is

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19Kautilya, Arthashastra (translated by ‘Shomasastri’) Mysore, Raghuveer Printing Press, 1956, p. 65
therefore, of crucial importance to the Government whether Central, State or Local. Imprudent financial management not only brings discredit to the Government but also alienates it from the people, and may endanger its very existence. Felix A. Nigro has rightly observed:

“Financial Administration is of great importance today because of the tremendous increase in the amounts of money expended for Government services. For everything Government does require money. It is utterly essential that sound principles and techniques of financial administration be employed,”

The responsibilities of local bodies have tremendously increased as a result of the rapid increase in urbanization and adoption of Welfare State as the ultimate goal of our polity. In any multi level pattern of Government the effectiveness with which the lower units would operate, is determined to a large extent on how their finances are organized in relation to their functional responsibilities. Local Government finance thus, assumes great importance. Local Government Bodies in order to be able to discharge their obligations in respect of development and improvement of their respective areas, provision of civic amenities and welfare services require adequate financial resources commensurate with the tasks assigned to them. But unfortunately Local Government authorities in our country are proverbially deficient in financial resources. As far back as in 1925, the Indian Taxation Enquiry Committee had noted that the finances of Local Bodies were inadequate for the services they were required to perform. The Local Government Acts set out an impressive list of obligatory and discretionary functions entrusted to the Local Authorities. And, besides these legally allocated functions, their responsibilities have been growing and mounting pressure on the civic facilities and amenities. But it is regrettable that the importance of these obligations with adequate resources has never been

sufficiently recognized. Since independence, numerous Central and State Commissions and Committees have enquired into this aspect but their recommendations have not been matched with adequate follow-up action towards implementation. The decentralization movement of the post-independence period has not radically adhered to financial conditions of Local Government and they continue to suffer from paucity of resources, and the gap between their finances and desired level of services is continuously widening.

**Sources of Income of Panchayati Raj Institutions**

Constitutionally, local bodies in India have not been provided with separate list of taxes and they have therefore to be at the mercy of the State Government for their financial resources. Consequently there is a universal complaint that Local Bodies, which are responsible for managing local services are not having adequate finance to justify their existence.

In order to enable the Panchayat Raj Bodies to carry out the different functions, Tamil Nadu Panchayat Act has provided for the creation Village Panchayats Fund, Block Panchayats Fund and District Panchayat Fund. The Act also has laid down how these funds should be created and spent on various programs. Let us briefly explain the constitution of the above funds and application of money received and expenditure made from these funds.

**Constitution of Village Panchayats Fund and Block Panchayats Fund**

There shall be constituted for each Village Panchayat, a Village Panchayats Fund and for each Block Panchayat, a Block Panchayats (General) Fund and a Block Panchayats (Education) Fund:

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23Report of the Committee on Budgetary Reform in Local Administration,, Government of India, Ministry of Works and Housing, New Delhi, 1974, p. 22.
**District Panchayat (General) Fund**

There shall be constituted for each District Panchayat, a District Panchayat (General Fund and the following shall form part of, or be paid into, the District Panchayat (General) Fund, namely the amount transferred to the District Panchayat (General) Fund by appropriation from the Consolidated Fund of the State, all grants, assignments, loans and contributions made by the Government, all rents from lands or other property of the District Panchayat, all interests, profits and other moneys accruing by gift, grants, assignments or transfer from private individuals or institutions, all proceeds of land, security and other properties sold by the District Panchayat, all fees and penalties paid to or levied by or on behalf of the District Panchayat under this Act and all sums received by or on behalf of the District Panchayat by virtue of this Act. The Government shall make a grant to every District Panchayat (General) Fund, to cover the expenses of establishment at such scale as may be determined by it.25

**Block Panchayats (General) Fund**

The receipts, which shall be credited to the Block Panchayats (General) Fund shall include such part of the Local cess collected in the Panchayat Block under as remains after crediting to the Block Panchayats (Education) Fund and the Village Panchayats Fund under section 167, the Local cess surcharge collected in the Panchayat Development Block under Section 168, the Local Cess Surcharge Matching Grant paid by the Government under Section 180, the Local Roads Grant paid Government under Section 182, fees on licenses issued and permissions given by the Block Panchayats; fees levied in public markets classified Block Panchayats markets after deducting the contribution, if any, paid by the Block Panchayats to the Village Panchayats on the scale fixed by the Government, the contribution paid to the Block Panchayats by Village Panchayats in

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25Tamil Nadu Panchayat Act 1994, Section 189.
respect of markets classified as Village Panchayats markets, fees for the temporary occupation of roads or road margins, fees for the use of choultries; receipts from dispensaries maintained by the Block Panchayat; income from endowments and trusts under the management of the Block Panchayat, the proportionate share of the proceeds of the entertainment tax received by the Block Panchayats under section 13 of the Tamil Nadu Entertainment Tax Act, 1939, contribution from Government, other Block Panchayats, municipalities, other Local Authorities and persons in aid of every institution or service maintained or financed from Block Panchayat, sale-proceeds of tools and plants, stores and materials and of trees and avenue produce appertaining to Block Panchayats Roads, income from Block Panchayats ferries and fisheries, interest on loans and securities; interest on arrears of revenue, income from and sale-proceeds of, building, lands and other property belonging to the Block Panchayat, unclaimed deposits and other forfeitures, fines and penalties levied under this Act by the Panchayat Council or at its instance or on its instance or on its behalf, all sums other than those enumerated above or in Section 187 which out of, or are received in aid of, or for expenditure on, any institutions or services maintained or financed from the Block Panchayats Funds or managed by the Block Panchayat and all other moneys received by the Block Panchayat.26

**Block Panchayats (Education) Fund**

The receipts, which shall be credited to the Block Panchayats (Education) Fund shall include twenty per cent of the Local cess collected under Section 167, the land revenue assignment paid by the Government under Section 170, the Local Education Grand paid by the Government, such contribution from the Block Panchayats (General) Fund as the Government may decide to be necessary in any for that year, all fines and penalties levied within the

26Tamil Nadu Panchayat Act 1994, Section 186.
jurisdiction of the Block Panchayats under the provisions of the Tamil Nadu Elementary Education Act, 1920, all income derived from any endowments or other property owned or managed by the Block Panchayats for the benefit of elementary education and all other sums which may be contributed or received by the Block Panchayats for the purposes of elementary education.27

**Village Panchayats Fund**

The receipts, which shall be credited to the Village Panchayats fund shall include the house-tax, the vehicle tax and any other tax or any cess or fee, levied under Section 171 to 173; the profession tax levied by Village Panchayats under the Tamil Nadu Tax on Professions, Trades, Callings and Employment Act, 1992; the proceeds of the duty on transfers of property levied under Section 175; the share of the Local cess under Section 167; in respect of Village Panchayats Fund, the Village House-Tax Matching Grant; the taxes and tools levied in the Village under Sections 117 and 118 of the Tamil Nadu Public Health Act, 1939; fees levied in public markets classified as Village Panchayats markets after deducting the contributions if any, paid Village Panchayats to the Block Panchayats on the scale fixed by the Government; the contribution paid public markets classified as Village Panchayats by Block Panchayats in respect of markets classified as Block Panchayats markets; fees for the temporary occupation of Village sits, roads and other similar public places or parts thereof in the Panchayat Village; fees levied by the Village Panchayats in pursuance of any provision of this Act or any rule or order made there under; income from endowments and trust under the management of the Village Panchayat; the net assessment on service inams which are resumed by the Government; the proportionate share of the proceeds of the entertainment tax received by the Village Panchayats Under Section 13 of the Tamil Nadu Entertainment Tax Act, 1939; income derived from Panchayat

27Tamil Nadu Panchayat Act 1994, Section 187.
Village fisheries; income derived from porambokes the user of which is vested in the Village Panchayat; unclaimed deposits and forfeitures; a sum equivalent to the seigniorage fees collected by the Government every year from persons permitted to quarry for road materials in the Panchayat Village; all income derived from porambokes the user of which is vested in the Village Panchayat; where the Panchayat Village is in a ryotwari tract, all income derived from trees standing on porambokes although the user of the porambokes is not vested in the Village Panchayat; income from leases of Government property obtained by the Village Panchayat; fines and penalties levied under this Act by the Village Panchayats or at the instance or on behalf of the Village Panchayat; all sums other than those enumerated above which arise out of, or are received in aid of or for expenditure on any institutions or services maintained or financed from the Village Panchayats fund or managed by the Village Panchayat; and all other moneys received by the Village Panchayat.\(^{28}\)

**Application of Moneys Received and Expenditure from Funds**

All money received by the Block Panchayats and the Village Panchayats shall be applied and disposed of in accordance with the provisions of this Act and other laws provided that the Block Panchayats or the Village Panchayats shall have power subject to such rules as may be prescribed to direct that the proceeds of any tax or additional tax levied under this Act shall be earmarked for the purpose of financing any specific public improvement. A separate account shall be kept of the receipts from every such tax or additional tax and the expenditure thereof.\(^{29}\)

**Expenditure from Village and Block Panchayats Fund**

The purpose to which the funds of the Block Panchayats or of the Village Panchayats may be applied include all objects

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\(^{28}\)Tamil Nadu Panchayat Act 1994, Section 188.

\(^{29}\)Tamil Nadu Panchayat Act 1994, Section 190.
expressly declared obligatory or discretionary by this Act or any rules made there under or by any other laws or rules and the funds shall be applicable thereto within the Panchayat Development Block or the Panchayat Village, as the case may be, subject to such rules or special orders as the Government may prescribe or issue and shall, subject as aforesaid be applicable to such purposes outside the Panchayat Development Block or Panchayat Village if the expenditure is authorized by this Act or specially sanctioned by the Inspector. It shall be the duty of every Block Panchayat and Village Panchayat to provide for the payment of any amount falling due on any loans contracted by it; the salaries and allowances and the pensions, pensionary contributions and provident fund contributions of its officers and servants; sums due under any decree or order of a court and any other expenses rendered obligatory by or under this Act or any other law. A Block Panchayat or Village Panchayat may, with the sanction of the Government, contribute to any fund for defence of India. A Block Panchayat or Village Panchayat may, with the sanction of the Inspector also contribute towards the expenses of any public exhibition, ceremony or entertainment in the Panchayat Development Block or Panchayat Village; contribute to any charitable fund, or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of indisposed or infirm persons or the investigation of the causes of disease and defray any other extraordinary charges.30

The Dalit woman respondents were asked whether they knew the various funds that have been created in the Panchayati Raj Institutions and how these funds have to be spent. The responses of Dalit woman respondents are provided in table 5.8.

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30Tamil Nadu Panchayat Act 1994, Section 191.
### Table 5.8

**Various Funds Created in the Panchayati Raj Bodies**

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1</td>
<td>(50%)</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1</td>
<td>(50%)</td>
<td>2</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>2</td>
<td>13</td>
<td>(71%)</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3</td>
<td>(19%)</td>
<td>6</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>13</td>
<td>62</td>
<td>(69%)</td>
<td>75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>15</td>
<td>(17%)</td>
<td>31</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>15</td>
<td>76</td>
<td>(84%)</td>
<td>90</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>19</td>
<td>(21%)</td>
<td></td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that about 10% of the Dalit woman respondents of Block Panchayats and about 14% of the Dalit woman respondents of Village Panchayats are aware of the various funds that had been created in the Panchayati Raj Institutions and how those funds were spent; about 50% of the Dalit woman respondents of District Panchayat, about 71% of the Dalit woman respondents of Block Panchayats and about 69% of the Dalit woman respondents of Village Panchayats are not aware of the various funds that had been created in the Panchayati Raj Institutions and how those funds were spent; and about 50% of the Dalit woman respondents of District Panchayat, about 19% of the Dalit woman respondents of Block Panchayats and about 17% of the Dalit woman respondents of Village Panchayats are aware of the various funds that had been created in the Panchayati Raj Institutions and how those funds were spent.

### Rules Regarding Collection of Local Cess

The Government may make rules not inconsistent with this Act for regulating the collection of the local cess, the payment thereof to the Village Panchayats, Block Panchayats and District Panchayats and the deduction of any expenses incurred by the Government in the collection thereof.\(^{31}\)

The Dalit woman respondents were asked whether they knew the rules regarding collection of Local Cess and the amount collected by the Village Panchayats and Block Panchayats. The responses of Dalit woman respondents are provided in table 5.9.

\(^{31}\)Tamil Nadu Panchayat Act 1994, Section 169.
Table 5.9
Responses of the Rules Regarding Collection of Local Cess

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1 (50%)</td>
<td>1 (50%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>16 (90%)</td>
<td>2 (10%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>-</td>
<td>77 (86%)</td>
<td>13 (14%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>94 (104%)</td>
<td>16 (18%)</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicate that about 50% of the Dalit woman respondents of District Panchayat, about 90% of the Dalit woman respondents of Block Panchayats and about 86% of the Dalit woman respondents of Village Panchayats are not aware of the rules regarding collection of local cess and the amount collected by the Village Panchayats and Block Panchayats; and about 50% of the Dalit woman respondents of District Panchayat, about 10% of the Dalit woman respondents of Block Panchayats and about 14% of the Dalit woman respondents of Village Panchayats are aware of the rules regarding collection of local cess and the amount collected by the Village Panchayats and Block Panchayats to some extent.

Taxes Leviable by Village Panchayats

Every Village Panchayat shall levy in the Panchayat Village a House-tax and a Vehicle tax. A duty shall also be levied in every Panchayat Village on certain transfer of property in accordance with the provisions of section 175. Subject to such rules as may be prescribed and with the sanction of the Inspector and subject to such restrictions and conditions, if any, as may be imposed by him either at the time of granting sanction or later, the Village Panchayats may also levy in the Village a tax on agricultural land for a specific purpose.32

House-Tax

The house-tax shall be levied on all houses in every Panchayat Village on the basis on which such tax was levied in the local area concerned immediately before the commencement of this

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32Tamil Nadu Panchayat Act 1994, Section (1) to (3).
Act or on the basis of classified plinth area at the rates specified in Schedule I, as the Village Panchayats may adopt subject to the provisions of sub-section (3). The house-tax shall, subject to the prior payment of the land revenue, if any, due to the Government in respect of the site of the house, be a first charge upon the house and upon the movable property, if any, found within or upon the same and belonging to the person liable to such tax. The Government shall, by notification, determine in regard to any Panchayat Village or any class of Panchayat Villages whether the house-tax shall be levied every half-year or year and in so doing have regard to the following matters, namely the classification of the local areas under section 4; the annual receipts of the Village Panchayat; the population of the Panchayat Village and the predominant occupation of such population; and such other matters as may be prescribed.

The Government may make rules providing for the persons who shall be liable to pay the tax and the giving of notices of transfer of houses; the grant of vacancy and other remissions; and the circumstances in which, and the conditions subject to which, houses constructed, reconstructed or demolished, or situated in areas included in, or excluded from the Panchayat Village during any half-year or year, shall be liable or cease to be liable to the whole or any portion of the tax. If the occupier of a house pays the house-tax on behalf of the owner thereof, such occupier shall be entitled to recover the same from the owner and may deduct the same from the rent then or thereafter due by him to the owner.33

**Other Taxes**

Besides house tax other taxes are collected for the Panchayati Raj Institutions. They are professional tax, 2C tax, entertainment tax, stamp duty tax, library tax and mineral tax. The Dalit woman respondents of Karur District Panchayats were asked whether they knew the different sources of taxable Income for the

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33Tamil Nadu Panchayat Act 1994, Section 172 (1) to (5).
Village Panchayats and the amounts collected from the different sources. The responses of the Respondents are provided in table 5.10.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Sources of Taxable Income</th>
<th>Dalit Woman Respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>1 (50%)</td>
<td>1 (50%)</td>
<td>2 (100%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>4 (24%)</td>
<td>11 (62%)</td>
<td>3 (14%)</td>
<td>18 (100%)</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>23 (25%)</td>
<td>52 (58%)</td>
<td>15 (17%)</td>
<td>90 (100%)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>27 (30%)</strong></td>
<td><strong>64 (71%)</strong></td>
<td><strong>19 (21%)</strong></td>
<td><strong>110 (100%)</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents revealed that about 24% of the Dalit woman respondents of Block Panchayats and about 25% of the Dalit woman respondents of Village Panchayats are aware of the different sources of taxable income for the Village Panchayats and the amounts collected from the different sources; about 50% of the Dalit woman respondents of District Panchayat, about 62% of the Dalit woman respondents of Block Panchayats and about 58% of the Dalit woman respondents of Village Panchayats are not aware of the different sources of taxable income for the Village Panchayats and the amounts collected from the different sources; and about 50% of the Dalit woman respondents of District Panchayat, about 14% of the Dalit woman respondents of Block Panchayats and about 17% of the Dalit woman respondents of Village Panchayats are aware of the different sources of taxable income for the Village Panchayats and the amounts collected from the different sources to some extent.

**Duty on Transfer of Property**

The duty on transfer of property shall be levied in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899, as in force for the time being in the State of Tamil Nadu, on every instrument of the description specified below, which relates to immovable property situated in the area under the jurisdiction of a Village Panchayat; and at such rate, as may be fixed by the Government, not exceeding five per centum on the amount specified below against each instrument.
<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale of immovable property</td>
<td>The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899, the market value as so determined by such authority</td>
</tr>
<tr>
<td>Exchange of immovable property</td>
<td>The market value of the property of the greater value as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899, the market value as so determined by such authority</td>
</tr>
<tr>
<td>Gift of immovable property</td>
<td>The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899, the market value as so determined by such authority</td>
</tr>
<tr>
<td>Mortgage with possession of Immovable property</td>
<td>The amount secured by the mortgage as set forth in the instrument</td>
</tr>
<tr>
<td>Lease in perpetuity of immovable Property</td>
<td>An amount equal to one sixth of the whole amount or value of the rents, which would be paid or delivered in respect of the first fifty years of the lease, as, set forth in the instrument.</td>
</tr>
</tbody>
</table>

On the introduction of the duty aforesaid Section 27 of the said Indian Stamp Act shall be read as if it specifically required the particulars to be set forth separately in respect of property situated in the area under the jurisdiction of Village Panchayats and in respect of property situated outside such area; Section 64 of the said Act shall be read as if it referred to the Village Panchayats as well as the Government. The amount collected in the Panchayat Village in the Panchayat development block as surcharge on the duty on transfers of property under this section shall be pooled every year for the entire block and distributed among all the Village Panchayats in the block in proportion to the land revenue of the Panchayat Village. The Government may make rules not inconsistent with this Act for regulating the collection of the duty, the payment thereof to the Village Panchayats and the deduction of any expenses incurred by the Government in the collection thereof.\(^{34}\) No exemption from the payment of any surcharge or tax specified in section 168 or 171 shall be granted by the Village Panchayats or the Block Panchayats except in accordance with such rules as may be prescribed.\(^{35}\)

\(^{34}\) Tamil Nadu Panchayat Act 1994, Section 175 (1) to (3) and Central Act II of 1899.

\(^{35}\) Tamil Nadu Panchayat Act 1994, Section 176.
The Dalit woman respondents of Karur District Panchayats were asked whether they knew how the duty on transfer of property is levied. The responses of the Respondents are provided in table 5.11.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>1 (50%)</td>
<td>1 (50%)</td>
<td>-</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>4 (24%)</td>
<td>14 (76%)</td>
<td>-</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>13 (22%)</td>
<td>77 (78%)</td>
<td>-</td>
<td>90 (100%)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>18 (20%)</td>
<td>92 (102%)</td>
<td>-</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that about 50% of the Dalit woman respondents of District Panchayat, about 24% of the Dalit woman respondents of Block Panchayats and about 22% of the Dalit woman respondents of Village Panchayats are aware of how the duty on transfer of property is levied; and about 50% of the Dalit woman respondents of District Panchayat, about 76% of the Dalit woman respondents of Block Panchayats and about 78% of the Dalit woman respondents of Village Panchayats are not aware of how the duty on transfer of property is levied.

Without finance the local Governments cannot carry out their functions. The Local Governments get considerable sources of revenue from duty on transfer of property. Therefore, the Woman Representatives should know how the duty on transfer of property is levied. Therefore, efforts should be taken to create awareness among Woman Representatives about how the duty on transfer of property is levied.

The taxes collected from various sources in Panchayats at different levels in Karur District are highly inadequate even to carryout the regulatory functions such as providing lighting facilities, water facilities and to meet out expenses connected with the salaries of the staff of the Village Panchayats and expenses connected with Panchayat leaders. Therefore, they have to depend upon the Central and State Government not only to carryout the regulatory functions.
but also to implement various development programs. The Central and State Governments provide Grants-in-aid to meet out the expenses connected with regulatory and development functions. The details relating to the Grants-in-aid provided by the Central and State Government to Karur District are explained in the following pages.

**Grants-in-Aid**

Grants-in-aid form an important constituent of Local Government finance. A payment made from the treasury of the State Government to a Local Authority for the purpose of assisting that authority in carrying out a part or all of its activities is known as Grant-in-aid.\(^{36}\) When the State Governments assign more and more functions to the Local Authorities, they are under a moral obligation to assist them to carry out these functions particularly when the principal sources of revenue have already been tapped by them.\(^{37}\) Grants in aid can be given for general or specific purpose. Grants are intended to augment the revenue of the Local Bodies for discharging their normal functions whereas specific grants are tied to specific purposes such as medical and public health, road maintenance etc. These are designed to induce local action in desired fields. The amount of grants is generally determined on the basis of matching formula, population, per capita income and expenditure, revenue gap and on other considerations. There are, however, no uniform criteria for current fiscal transfer from the State to Local Bodies.\(^{38}\) Grants are thus adhoc and discretionary in nature depending largely on the availability of funds with the States. These need to be codified to ensure continuity. Local Government bodies have been receiving general and specific grants from the State Government but they have not been adequate. Unfortunately the grants provided by the State

\(^{36}\) Venkata Rao, Local Self Government in India, S. Chand & Co., Delhi, 1960, p. 236.
government are not utilized in time. This constitutes a sad commentary on the performance of Local Government bodies in regard to the utilization of grants. They should avoid such lapses to improve their image with the Government and the public.

The Tamil Nadu Panchayat Act has provided for the provision of certain grants to the Panchayati Raj Bodies. They are local education grant, local cess surcharge matching grant, local roads grant, village houses tax matching grant, State Finance Commission Grant and Tenth Finance Commission Grant.

**Local Education Grant**

The Government shall pay annually to every Block Panchayats a Local Education Grant the amount of which shall be calculated as follows the total amount of expenditure approved by the Government for being debited to the Block Panchayats (Education) Fund shall be divided into slabs in the manner specified below so much of the expenditure as may be equal to the land revenue assignment of the block referred to in Section 170 shall constitute the first slab. So much of the expenditure as may be in excess of the first slab subject to a maximum of 250 paise for each individual of the population of the Panchayat Development Block concerned shall constitute the second slab. To each Block Panchayat, the Government shall make a Local Education Grant, which shall be a proportion of the second slab not less and fifty percent and not more than eighty percent as may be specified by the Government in respect of that block.39

**Local Cess Surcharge Matching Grant**

Government shall pay every year to the Panchayat at Union Council a Local Cess Surcharge Matching Grant, which shall be a sum calculated at such percentage as may be prescribed of the

39Tamil Nadu Panchayat Act 1994, Section 179.
proceeds of the Local cess surcharge levied in the Panchayat Development Block.40

**Local Roads Grant**

The Government shall pay every year to every Block Panchayats a Local Roads Grants, which shall be such sum as may be fixed by the Government for each individual of the estimated population in the Panchayat Development Block to be earmarked and spent on the maintenance of roads in its area and such sum shall be in lieu of the amounts payable before the commencement of this Act, with reference to section 10 (1) of the Tamil Nadu Motor Vehicles Taxation Act, 1974 provided that in calculating the sum to be paid to the Block Panchayats by way of the Local Roads Grant under this section, the Government shall take into account the length and nature of roads lying in the Panchayat Development Block.41

**Village House Tax Matching Grant**

On every rupee of houses-tax collected by a Village Panchayat, an equal amount shall be paid by the Government as grant which shall be called the Panchayat Village Houses-tax Matching Grant.42

**Deduction from Grant in Certain Cases**

Where the Block Panchayats undertake a work of common benefit for more than one Village Panchayat, it may apportion the cost of such work among the different Village Panchayats benefited thereby. In such a case, the Block Panchayats shall be entitled to recover the share cost from the Village Panchayats out the amounts payable to the Village Panchayats43.

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40Tamil Nadu Panchayat Act 1994, Section 180.
41Tamil Nadu Panchayat Act 1994, Section 182.
42Tamil Nadu Panchayat Act 1994, Section 183.
43Tamil Nadu Panchayat Act 1994, Sections 167 and 175.
State Finance Commission Grant

Karur Panchayats has received from the State Finance Commission in the form of devolution, E and I Street lights and street conversion. The 10th Finance Commission of India releases grants every year to the Panchayati Raj Bodies. Income received from taxes and grants are not adequate to carry out the various functions of the Panchayati Raj Bodies. Therefore, they have to depend upon the loans provided by the Government and other sources.

The Dalit woman respondents were asked whether they knew about the various grants assigned to the Panchayati Raj Bodies and grants received by Karur District Panchayat for carrying out the various functions. The responses of the Dalit woman respondents are provided in table 5.12.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1</td>
<td>(50%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>15</td>
<td>(81%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayat</td>
<td>-</td>
<td>50</td>
<td>(56%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>-</td>
<td>66</td>
<td>(73%)</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that about 50% of the Dalit woman respondents of District Panchayat, about 81% of the Dalit woman respondents of Block Panchayats and about 56% of the Dalit woman respondents of Village Panchayats are not aware about the various grants assigned to the Panchayati Raj Bodies and grants received by Karur District Panchayat for carrying out the various functions; and about 50% of the Dalit woman respondents of District Panchayat, about 19% of the Dalit woman respondents of Block Panchayats and about 44% of the Dalit woman respondents of Village Panchayats are aware about the various grants assigned to the Panchayati Raj Bodies and grants received by Karur District Panchayat for carrying out the various functions to some extent.
Finance Commission in Tamil Nadu

The Governor shall as soon as may be, after commencement of this Act, but not later than 24th April 1994 and thereafter all the expiration if every fifth year, Constitute a Finance Commission referred to in Article 243-I of the Constitution to review the financial position of the Panchayats, and to make recommendations to the Governor as to the principles which should govern; the distribution between the State and Panchayats of the net proceeds of the Taxes, Duties, tolls and fees leviable by the Government which may be divided between them and allocation between the District Panchayats, Block Panchayats and Village Panchayats of their respective shares of such proceeds; the determination of the Taxes, Duties, Tolls and Fees, which may be assigned to or appropriated by the Panchayats; the grants-in-aid to the Panchayats, from the Consolidated Fund of the State; the measures needed to improve the financial position of the Panchayats; and any other matter referred to the Finance Commission by the Governor in the interest of sound finance of the Panchayats.

The Finance Commission shall consist of a Chairman and four other Members. The Chairman or a Member of the Finance Commission shall possess such qualifications and shall be appointed in such manner as may be prescribed. The Finance Commission shall determine their procedure. The Chairman or a Member of the Finance Commission may resign his office by writing under his hand and addressed to the Finance Secretary to the Government, but he shall continue in office until his resignation is accepted by the Governor. The casual vacancy created by the resignation of the Member or Chairman under sub-section (5) or for any other reasons may be filled by fresh appointment and a Member or Chairman so appointed, shall hold office for the remaining period for which the Member or Chairman in whose place he was appointed would have held office. The Finance Commission shall have the following powers in the performance of its functions, namely to call for any record from any
Officer or Authority; to summon any person to give evidence or produce records; and such other powers as may be prescribed.

The Finance Commission shall prepare a report on the activities of the Commission and submit the same to the Government at the end of each financial year. The Governor shall cause every recommendation made by the Finance Commission under this section together with an explanatory memorandum as to the action taken there to be placed in the table of the Legislative Assembly.

The Dalit woman respondents were asked whether they knew the constitution and the functions of the State Finance Commission. The responses of the Dalit woman respondents are provided in table 5.13.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Dalit woman respondents</th>
<th>Yes</th>
<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>District Panchayat</td>
<td>-</td>
<td>1</td>
<td>1 (50%)</td>
<td>2 (100%)</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
<td>-</td>
<td>13</td>
<td>5 (29%)</td>
<td>18 (100%)</td>
</tr>
<tr>
<td>3.</td>
<td>Village Panchayats</td>
<td>-</td>
<td>70</td>
<td>20 (22%)</td>
<td>90 (100%)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>-</td>
<td>84</td>
<td>26 (29%)</td>
<td>110 (100%)</td>
</tr>
</tbody>
</table>

Source: Primary Data

The responses of the respondents indicated that about 50% of the Dalit woman respondents of District Panchayat, about 71% of the Dalit woman respondents of Block Panchayats and about 78% of the Dalit woman respondents of Village Panchayats are not aware of the constitution and the functions of the State Finance Commission; and about 50% of the Dalit woman respondents of District Panchayat, about 29% of the Dalit woman respondents of Block Panchayats and about 22% of the Dalit woman respondents of Village Panchayats are aware of the constitution and the functions of the State Finance Commission to some extent.

State Control over Panchayati Raj Bodies

It is said that Local Bodies have to be regularly controlled, supervised, guided and occasionally punished for their acts of omission and commission. The Tamil Nadu Panchayat Act has provided certain provisions to exercise control over the Panchayati Raj
Bodies. The different controls exercised over the Panchayat Raj Bodies are in the form of appointment of officers to supervise Panchayats, power to suspend or cancel resolution, etc. under the Act, emergency powers of Collector and Inspector, power to take action in default of a Village Panchayat, President or executive authority, etc., removal of President, removal of Vice President, removal of Chairman of Block Panchayat, removal of Vice-Chairman of Block Panchayat, removal of Chairman of District Panchayat, removal of Vice-Chairman of District Panchayat, motion of no confidence in Vice-President of Panchayat, motion of no confidence in Vice-Chairman of Block Panchayat, motion of no confidence in Vice-Chairman of District Panchayat, dissolution of Village Panchayat, dissolution of Block Panchayat, dissolution of District Panchayat, liability for payment of compensation, reports and enquiries, appellate powers, financial control, regulation of Local Government income, regulation of expenditure, local Government budget, accounting, auditing and judicial control. Let us briefly discuss the different controls exercised over the Panchayati Raj Bodies.

**Appointment of Officers to Supervise Panchayats**

The Government may appoint such officers as may be required for the purpose of inspecting or superintending the operations of all or any of the Panchayats constituted under this Act. The Government shall have power to regulate by rules made under this Act, the classifications, methods of recruitment, conditions of service, pay and allowances and discipline and conduct of the officers referred to in sub-section (1) and of the members of their establishments.\(^{44}\)

**Power of Inspecting Officers**

The Inspector or the Collector or any officer appointed under section 199 or any other officer or person whom the

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\(^{44}\)Tamil Nadu Panchayat Act 1994, Section 199 (1) and (2).
Government or the Inspector or the Collector may empower in this behalf, may enter on and inspect any immovable property, or any work in progress, under the control of any Panchayat or any executive authority or commissioner or chief executive officer; enter any school, dispensary, vaccination station or choultry maintained by or under the control of any Panchayat or any other institution maintained by or under the control of any Panchayat and inspect any records, register or other documents kept in any such institution; enter the office of any Panchayat and inspect any records, registers or other documents kept therein.

Village Panchayats and their Presidents, executive authorities, Block Panchayats and their Chairmen, Commissioners, District Panchayats and their Chairmen, Chief Executive Officers and the Officers and servants of Panchayats shall be bound to afford to the officers and persons aforesaid, such access, at all reasonable times, to Panchayat property or premises and to all documents as may, in the opinion of such officers or persons, subject to such rules as may prescribed, be necessary to enable them to discharge their duties under this section.⁴⁵

**Powers of Officers for Purpose of Control**

The Inspector or any officer or person whom the Government or the Inspector, may empower in this behalf may, direct the Village Panchayats or Block Panchayats or the District Panchayat to make provision for and execute or provide any public work or amenity, or service of the description referred to in sections 110, 112 and 163; call for any record, register or other document in the possession, or under the control, of any Panchayat or Executive Authority, or Commissioner or Chief Executive Officer; require any Panchayat or Executive Authority or Commissioner or the Chief Executive Officer to furnish any return, plan, estimate, statement, account or statistics; require any Panchayat or Executive Authority or

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⁴⁵Tamil Nadu Panchayat Act 1994, Section 200 (1) and (2).
Commissioner or the Chief Executive Officer to furnish any information or report on any matter connected with such Panchayat; require any Panchayat or Executive Authority or the Commissioner or the Chief Executive Officer to obtain his previous sanction before giving up a claim or closing down any institution which is a source of income; and record in writing for the consideration of any Panchayat or Executive Authority or Commissioner or the Chief Executive Officer, any observations in regard to its or his proceedings or duties.⁴⁶

**Powers to Suspend or Cancel Resolution, etc.,**

The Inspector may, by order in writing, suspend or cancel any resolution passed, order issued, or licence or permission granted, or prohibit the doing of any act which is about to be done or is being done in pursuance or under colour of this Act, if in his opinion, such resolution, order, licence, permission or act has not been legally passed, issued, granted or authorized, or such resolution, order, licence, permission or act is in excess of the powers conferred by this Act or any other law or an abuse of such powers or is considered by the Inspector to be otherwise undesirable, or the execution of such resolution or order, or the continuance in force of such licence or permission or the doing of such act is likely to cause danger to human life, health or safety, or is likely to lead to a riot or an affray provided that nothing in this sub-section shall enable the Inspector to set aside any election, which has, been held. The Inspector shall, before taking action on any of the grounds referred to in clauses (a) and (b) of sub-section (1), give the authority or person concerned an opportunity for explanation. The power conferred on the Inspector under clause (c) of sub-section (1) may be exercised by the Collector in accordance with the provisions of that clause.⁴⁷

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⁴⁶Tamil Nadu Panchayat Act 1994, Section 201 (a) to (f).
⁴⁷Tamil Nadu Panchayat Act 1994, Section 202 (1) to (3).
Emergency Powers of Collector and Inspector

Subject to such control as may be prescribed, the Inspector or the Collector may, in cases of emergency, direct or provide for the execution of any work, or the doing of any act which a Panchayat or executive authority or Commissioner or Chief Executive Officer is empowered to execute or do, and the immediate execution or doing of which is in his opinion necessary for the safety of the public, and may direct that the expense of executing such work or doing such act shall be paid by the person having the custody of the Village Panchayats Fund or the Block Panchayats (General) Fund or the District Panchayat (General) Fund in priority to any other charges against such Fund except charges for the service of authorized loans.48

Power to Take Action in Default of a Village Panchayat, President or Executive Authority, etc

If at any time it appears to the Inspector that a Village Panchayat, President or executive authority or that a Block Panchayats or its Chairman or Commissioner or a District Panchayat or its Chairman or Chief Executive Officer, has made default in writing, fix a period for the performance of such duty.

If such duty is not performed within the period so fixed, the Inspector may appoint some person to perform it and may direct that the expense of performing it shall be paid by the person having the custody of the Village Panchayats Fund or the Block Panchayats Fund or the District Panchayat (General) Fund as the case may be, in priority to any other charges against such Fund except charges for the service of authorized loans.

If on a representation in writing made by the President, the Inspector is satisfied that due to the non-co-operation of the members with the President, the Village Panchayats is not able to function, the Inspector may, by notification, authorize the President to

48I Tamil Nadu Panchayat Act 1994, Section 203.
perform, subject to the control of the Inspector, such of the duties imposed upon the Village Panchayats by law and for such period not exceeding six months as may be specified in such notification. During the period for which the President is so authorized, there shall be no meeting of the Village Panchayat.

If on a representation in writing made by the chairman, the Government are satisfied that due to the cooperation of the members with the chairman, the Block Panchayats or the District Panchayat, as the case may be, not able to function, the Government may, by notification, authorize the chairman to perform, subject to the control of the Government or any officer authorized by the Government in this behalf, such of the duties imposed upon the Block Panchayats or the District Panchayat, as the case may be, by law and for such period not exceeding six months as may be specified in such notification. During the period for which the chairman is so authorized, there shall be no meeting of the Block Panchayats or the District Panchayat.49

**Removal of President**

The Inspector of his own motion, or on a representation in writing signed by not less than two-thirds of the sanctioned strength of the Village Panchayats containing a statement of charges against the President and presented in person to the Inspector by any two of the members of the Village Panchayat, is satisfied that the President willfully omits or refuses to carry out or disobeys any provision of this Act, or any rule, by-law, regulation, or lawful order made or issued under this Act or abuses any power vested in him, the Inspector shall, by notice in writing, require the President to offer within a specified date, his explanation with respect to his acts of omission or commission mentioned in the notice. If the explanation is received within the specified date and the Inspector considers that the explanation is satisfactory, he may drop further action with respect to the notice. If no explanation is received within the specified date or if

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49Tamil Nadu Panchayat Act 1994, Section 204 (1) to (4).
the explanation received is in his opinion not satisfactory, he shall forward to the Tashildar of the Taluk a copy of the notice referred to in sub-section (1) and the explanation of the President if received within the specified date with a proposal for the removal of the President for ascertaining the views of the Village Panchayat.

The Tashildar shall then convene a meeting for the consideration of the notice and the explanation, if any and the proposal for the removal of the President, at the office of the Village Panchayats at a time appointed by the Tahshildar. A copy of the notice of the meeting shall be caused to be delivered to the President and to all the members of the Village Panchayats by the Tahsildar at least seven days before the date of the meeting. The Tahsildar shall preside at the meeting convened under this section and no other person shall preside thereat. If, within half an hour appointed for the meeting, the Tahsildar is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the members and the President by the Tahsildar under sub-section (6). If the Tahsildar is unable to preside at the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall be not later than thirty days from the date so appointed for the meeting under sub-section (3) as provided in sub-sections (5) and (6), a meeting convened for the purpose of considering the notice and the explanation, if any, and the proposal for the removal of the President under this section shall not for any reason, be adjourned. As soon as the meeting convened under this section is commenced, the Tahsildar, shall read to the Village Panchayats the notice of the Inspector and the explanation, if any, of the President, for the consideration of which it has been convened. The Tahsildar shall not speak on the merits of the notice or explanation nor shall he be entitled to vote at the meeting.

The views of the Village Panchayats shall be duly recorded in the minutes of the meeting and a copy of the minutes shall forthwith on the termination of the meeting be forwarded by the
Tahsildar to the Inspector. The Inspector may, after considering the views of the Village Panchayats in this regard, in his discretion either remove the President from office by notification with effect from a date to be specified therein or drop further action. The Government shall have power to cancel any notification issued under sub-section (11) and may, pending a decision on such cancellation, postpone the date specified in such notification. Any person in respect of whom a notification has been issued under sub-section (11) removing him from the office of President shall, unless the notification is cancelled under sub-section (12), be ineligible for election as President until the date on which notice of the next ordinary election to the Village Panchayats is published in the prescribed manner, or the expiry of one year from the date specified in such notification as postponed by the order, if any, issued under sub-section (12) whichever is earlier.50

**Removal of Vice-President**

If in the opinion of the Inspector, the Vice-President willfully omits or refuses to carry out or disobeys any provisions of this Act, or any rule, by-law, regulation, or lawful order made or issued under this act or abuses any power vested in him, the Inspector shall by notice in writing, require the Vice-President to offer within specified date, his explanation with respect to his cases of omission or commission mentioned in the notice. The provisions of sub-sections (2) to (13) (both inclusive) of section 205 shall, as far as may be, apply in relation to the removal of the Vice-President as they apply in relation to the removal of the President by the Inspector on his own motion.51

**Removal of Chairman of Block Panchayat**

If the Government, of their own motion, or on a representation in writing signed by not less than two-thirds of the

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50Tamil Nadu Panchayat Act 1994, Section 205 (1) to (13).
51Tamil Nadu Panchayat Act 1994, Section 206 (1) and (2).
strength of the Block Panchayats containing a statement of charges against the Chairman of the Block Panchayats and presented in person to any officer appointed by the Government in this behalf by any two of the members of the Block Panchayat, are satisfied that the Chairman willfully omits or refuses to carry out or disobeys the provisions of this Act, or any rules, by-laws, regulations or lawful orders issued there under or abuses the powers vested in him, the Government shall, by notice in writing, require the Chairman to offer within a specified date, his explanation with respect to his acts of omission or commission mentioned in the notice. If the explanation is received within the specified date and the Government considers that the explanation is satisfactory, the Government may drop further action with respect to the notice. If no explanation is received within the specified date or if the explanation received is in their opinion not satisfactory, the Government shall forward to the Revenue Divisional Officer of the division concerned, a copy of the notice referred to in sub-section (1) and the explanation of the chairman with a proposal for the removal of the chairman from office for ascertaining the views of the Block Panchayat.

The Revenue Divisional Officer shall then convene a meeting for the consideration of the notice and the explanation, if any, and the proposal for the removal of the Chairman at the office of the Block Panchayats at a time appointed by the Revenue Divisional Officer. A copy of the notice of the meeting shall be caused to be delivered to the concerned chairman and to all the members of the Block Panchayats by the Revenue Divisional Officer at least seven days before the date of the meeting. The Revenue Divisional Officer shall preside at the meeting convened under this section and not other person shall preside thereat. If within half an hour appointed for the meeting, the Revenue Divisional Officer is not present at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the members by the Revenue Divisional Officer, under sub-section (6). If the Revenue Divisional Officer is unable to preside
over the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall be not later than thirty days from the date appointed for the meeting under sub-section (3) as provided in sub-sections (5) and (6) a meeting convened for the purpose of considering the notice and the explanation, if any, and the proposal for the removal of the chairman under this section shall not, for any reason, be adjourned. As soon as the meeting convened under this section is commenced, the Revenue Divisional Officer shall read to the Block Panchayats the notice of the Government and the explanation, if any, of the Chairman for the consideration of which it has been convened. There shall be no debate in any meeting under this section.

The Revenue Divisional Officer shall not speak on the merits of the notice or explanation nor shall he be entitled to vote at the meeting. The views of the Block Panchayats shall be duly recorded in the minutes of the meeting and a copy of the minutes shall forthwith on the termination of the meeting be forwarded by the Revenue Divisional Officer to the Government. The Government may, after considering the views of the Block Panchayats in this regard in their discretion either remove the chairman from office by notification with effect from a date to be specified therein or drop further action. Any person in respect of whom a notification has been issued under sub-section (12) removing him from the office of chairman shall be ineligible for election as Chairman and for holding any of those offices until the date on which notice of the next ordinary elections to he Block Panchayats is published in the prescribed manner or the expiry of one year from the date specified in the notification whichever is earlier.  

Removal of Vice-Chairman of Block Panchayat

If, in the opinion of the Government, the vice-chairman of the Block Panchayats willfully omits or refuses to carry out or

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52Tamil Nadu Panchayat Act 1994, Section 207 (1) to (13).
disobeys any provisions of this Act, or any rules, by-laws, regulations or lawful orders issued there under or abuses any power vested in him, the Government shall, by notice in writing, require the vice-chairman to offer within a specified date, his explanation with respect to his act of omission or commission mentioned in the notice. The provisions of sub-sections (2) to (13) (both inclusive) of section 207 shall, as far as may be, apply in relation to the removal of the vice-chairman as they apply in relation to the removal of the chairman of the Block Panchayats by the Government on their own motion.53

**Removal of Chairman of District Panchayat**

If the Government, of their own motion, or on a representation in writing signed by not less than two-thirds of the strength of the District Panchayat containing a statement of charges against the chairman of the District Panchayat and presented in person to any officer appointed by the Government in this behalf, by any two of the members of the District Panchayat are satisfied that the chairman willfully omits or refuses to carry out or disobeys the provisions of this Act, or any rules, by-laws, regulations or lawful orders issued there under or abuses the powers vested in him, the Government shall, by notice in writing, require the chairman to offer within a specified date, his explanation with respect to his acts of omission or commission mentioned in the notice. The provisions of sub-sections (2) to (13) (both inclusive) of section 207 shall, as far as may be, apply in relation to the removal of the chairman of district Panchayat as they apply in relation to the removal of the chairman of Block Panchayats by the Government on their own motion.54

**Motion of no Confidence in Vice-President of Panchayat**

Subject to the provisions of this section, a motion expressing want of confidence in the Vice-President of a Village

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53Tamil Nadu Panchayat Act 1994, Section 208 (1) and (2).
54Tamil Nadu Panchayat Act 1994, Section 210 (1) and (2).
Panchayat may be made in accordance with the procedure laid down herein. Written notice of intention to make the motion, signed by members of the Village Panchayats not less in number than one-half of the sanctioned strength of the Village Panchayat, together with a copy of the motion which is proposed to be made, and a written statement of the charges against the Vice-President, shall be delivered in person to the Tahsildar of the taluk by any two of the members of the Village Panchayats signing the notice. A copy of the statement of charges along with the notice of the meeting shall be caused to be delivered to the Vice-President concerned by the Tahsildar, and the vice-president shall be required to give a statement in reply to the charges within a week of the receipt of the notice by the Vice-President. The Tahsildar shall, after the expiry of the period of the notice issued under sub-section (3) convene a meeting for the consideration of the motion, at the office of the Village Panchayats at a time appointed by him. The Tahsildar shall give to the Members notice of less than fifteen clear days of such meeting and of the time appointed therefore. The Tahsildar shall present at the meeting convened under this section, and no other person shall preside thereat. If within half an hour after the time appointed for the meeting, the Tahsildar is not present to preside the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the members by the Tahsildar under Sub-section (7). If the Tahsildar is unable to preside the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appoint shall be later than thirty days from the date appointed for the meeting under sub-section (4) as provided in sub-sections (6) and (7), a meeting convened for the purpose of considering a motion under this section shall not for any reason be adjourned. As soon as the meeting convened under this section has commenced, the Tahsildar shall read to the Village Panchayat, the motion for the consideration of which it has been convened, the statement of charges and the written statement, if any, of the Vice-
President in reply to the said charges. There shall be no debate on any motion under this section. The Tahsildar shall not speak on the merits of the motion, nor shall he be entitled to vote thereon. A copy of the minutes of the meeting together with a copy of the motion and the result of the voting thereon shall forthwith on the termination of the meeting be forwarded by the Tahsildar to the Inspector. If the motion is carried with the support of not less than two-thirds of the sanctioned strength of the Village Panchayat, the Inspector shall, by notification, remove the Vice-President of the village Panchayat. If the motion is not carried by such a majority as aforesaid, or if the meeting cannot be held for want of the quorum referred to in sub-division (13), a notice of any subsequent motion expressing want of confidence in the same vice-president shall be received until after the expiry of six months from the date of meetings.55

**Motion of no Confidence in Vice-President of Block Panchayat**

Subject to the provisions of this section, a motion expressing want of confidence in the Vice-Chairman of a Block Panchayats may be made in accordance with the procedure laid down certain. Written notice of intention to make the motion, signed by members of the Block Panchayats not less in number than one-half of the sanctioned strength of the Block Panchayat, together with a copy of the motion which is proposed to be made and a written statement of the charges against the Vice-Chairman shall be delivered in person to the Revenue Divisional Officer of the division by any two of the members of the Block Panchayats signing the notice. A copy of the statement of charges along with the motion shall be caused to be delivered to the concerned Vice-Chairman by the Revenue Divisional Officer and the Vice-Chairman shall be required to give a statement in reply to the charges within a week of the receipt of the motion by the vice-chairman. The Revenue Divisional Officer shall then convene a meeting for the consideration of the motion at the office of the Block

55Tamil Nadu Panchayat Act 1994, Section 211 (1) to (15).
Panchayats at a time appointed by him. The Revenue Divisional officer shall give to the Members notice of not less than fifteen clear days of the meeting and of the time appointed therefore. The Revenue Divisional Officer shall preside at the meeting convened under this section and no other person shall preside thereat. If within half an hour after the time appointed for the meeting, the Revenue Divisional Officer is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the members by the Revenue Divisional Officer under sub-section (7). If the Revenue Divisional Officer is unable to preside at the meeting, he may, after recording his reasons in writing adjourn the meeting to such other time as he may appoint. The date so appointed shall not be later than thirty days from the date appointed for the meeting under sub-section (4) as otherwise provided in sub-sections (6) and (7), a meeting convened for the purpose of considering a motion under this section shall not for any reason be adjourned. As soon as the meeting convened under this section has commenced, the Revenue Divisional Officer shall read to the Block Panchayats the motion for the consideration of which it has been convened, the statement of charges and the statement, if any, of the Vice-Chairman in reply to the said charges. There shall be no debate on any motion under this section. The Revenue Divisional Officer shall not speak on the merits of the motion, nor shall he be entitled to vote thereon. A copy of the minutes of the meeting together with a copy of the motion and the result of the voting thereon shall forthwith on the termination of the meeting be forwarded by the Revenue Divisional Officer to the Government. If the motion is carried with the support of not less than two-thirds of the sanctioned strength of the Block Panchayat, the Government shall, by notification, remove the Vice-Chairman of the Block Panchayat. If the motion is not carried by such a majority as aforesaid, or if the meeting cannot be held for want of the quorum referred to in sub-section (13), no notice of any subsequent motion expressing want of confidence in the same Vice-Chairman shall be received until after the expiry of six
months from the date of the meeting. No notice of a motion under this section shall be received within six months of the assumption of office by the Vice-Chairman.\(^{56}\)

**Motion of no Confidence in Vice-Chairman of District Panchayat**

A motion expressing want of confidence in the vice-chairman of a district Panchayat may be made in accordance with the procedure specified in sub-sections (2) to (15) (both inclusive) of section 212, subject to the modification that the reference to Revenue Divisional Officer in the said sub-sections shall be construed as a reference to Collector.\(^{57}\)

**Dissolution of Village Panchayat**

If, in the opinion of the Government, a Village Panchayat is not competent to perform or persistently makes default in performing the duties imposed on it by law, or exceeds or abuses its powers, they may, by notification, direct that the Village Panchayats be dissolved with effect from a specified date and reconstituted with effect from a specified date which shall be within a period of six months from the date of such dissolution. Before publishing a notification under sub-section (1), the Government shall communicate to the Village Panchayat, the grounds on which they propose to do so, fix a reasonable period for the Village Panchayats to show cause against the proposal and consider its explanations and objections if any. On the date fixed for the dissolution of a Village Panchayats under sub-section (1), all its members as well as its President and Vice-President shall forthwith be deemed to have vacated their offices as such and thereupon the provisions contained in the proviso to sub-section (2) of section 16 shall apply. In case the President of a Village Panchayat which is dissolved under this section is a member of a Block Panchayat, he shall; with effect on and from the date of the

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\(^{56}\)Tamil Nadu Panchayat Act 1994, Section 212 (1) to (15).

\(^{57}\)Tamil Nadu Panchayat Act 1994, Section 213.
dissolution, be deemed to have vacated his office as such member notwithstanding anything contained in section 22. On the reconstitution of the Village Panchayats after the dissolution, the Government may pass such orders as they deem fit as to the transfer to the Village Panchayats from the Block Panchayats of the assets or institutions which were acquired by the Block Panchayats during the period of dissolution on behalf of the Village Panchayats and as to the discharge of the liabilities if any, of such Village Panchayats relating to such assets or institutions. In the case of a Village Panchayats reconstituted after dissolution, the elected member including the President shall enter upon their offices on the date fixed for its reconstitution and shall hold their offices only for the remainder of the period for which the dissolved Village Panchayats would have continued under sub-section (1) of section 9, had it not been dissolved.58

**Dissolution of Block Panchayat**

If, in the opinion of the Government a Block Panchayats is not competent to perform or persistently makes default in performing the duties imposed on it by law or exceeds or abuses its powers, they may, by notification dissolve the Block Panchayats form a specified date and direct that the Block Panchayats be reconstituted with effect from a date, which shall not be later than six months from the date of dissolution.

Before published a notification under sub-section (1), the Government shall communicate to the Block Panchayats the grounds on which they propose to do so, fix a reasonable period for the Block Panchayats to show cause against the proposal and consider its explanations and objections, if any. On the date fixed for the dissolution of Block Panchayats under sub-section (1) all its members as well as its Chairman and Vice-Chairman shall forthwith be deemed to have vacated their offices as such. During the interval between the

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58Tamil Nadu Panchayat Act 1994, Section 214 (1) to (6).
dissolution and the reconstitution of Block Panchayat, the Inspector may appoint a person to exercise the powers and discharge the duties of the Block Panchayats and of its Chairman provided that any person to be appointed under the provisions of the sub-section shall be a person in the service of the Government not below the rank of a Tahsildar or a Commissioner. The Government may direct that the Block Panchayats be reconstituted before the date fixed for its reconstitution under clause (b) of sub-section (1). The members as well as the Chairman and Vice-Chairman of a reconstituted Block Panchayats shall enter upon their offices on the date fixed for its reconstitution and they shall hold their offices only for the remainder of the period for which the dissolved Block Panchayats would have continued under sub-section (1) of section 18, had it not been dissolved. When a Block Panchayat is dissolved under this section, the Government until, the date of the reconstitution of the Block Panchayats and the reconstituted Block Panchayats thereafter shall be entitled to all the assets and be subject to all the liabilities of the Block Panchayats as on the date of the reconstitution respectively59.

**Dissolution of District Panchayat**

If, in the opinion of the Government, a district Panchayat is not competent to perform or persistently make default in performing the duties imposed on it by law or exceeds or abuses its powers, they may, by notification dissolve the district Panchayat from a specified date; and direct that the district Panchayat be reconstituted with effect from the date, which shall not be later than six months from the date of dissolution. The provisions of sub-section (2) to (7) (both inclusive) of section 215 shall, as far as may be, apply in relation to the dissolution of a district Panchayat as they apply in relation to the dissolution of a Block Panchayat.60

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59Tamil Nadu Panchayat Act 1994, Section 215 (1) to (7).
60Tamil Nadu Panchayat Act 1994, Section 216 (1) and (2).
Powers of Officers Acting on Behalf of Panchayat and Liability for Payment of Compensation

The Government, the Inspector or any other person lawfully taking action on behalf, or in default, of a Panchayat under this Act, shall have such powers as are necessary for the purpose and shall be entitled to the same protection under this Act as the Panchayat or its officers or servants whose powers are exercised; and compensation shall be recoverable from the Village Panchayats Fund or the Block Panchayats Fund or the District Panchayat (General) Fund by any person suffering damage from the exercise of such powers to the same extent, as if the action had been taken by the Panchayat or their officers or servants.61

Delegation of Powers

The Government may, by notification, authorize any authority or officer not below the rank of a Collector to exercise in regard to any Panchayat or any class of Panchayats in any area or all Panchayats in any area, any of the powers vested in them by this Act except the power to make rules and may in like manner withdraw such authority. The Inspector or the Collector may by notification authorities any officer not below the rank of a Revenue Divisional Officer to exercise in respect of any Block Panchayats or any class of Block Panchayats in the area under the jurisdiction of such officer, any of the powers vested by this Act on the Inspector or the Collector as the case may be in the like manner withdraw such authority. The Inspector or the Collector may, by notification, authorize any Officer not below the rank of a commissioner to exercise in respect of any Village Panchayats or all Village Panchayats in the Panchayat development block any of the powers vested by this Act on the Inspector or the Collector as the case may be and may in like manner withdraw such authority. The exercise of any power delegated under

61Tamil Nadu Panchayat Act 1994, Section 217.
sub-sections (1) to (3) shall be subject to such restrictions and conditions as may be prescribed or as may be specified in the notification and also to control and revision by the delegating authority, or where such authority is the Government by such officer as may be empowered by the Government in his behalf. The Government shall also have power to control and revise the acts or proceedings of any officer so empowered. The exercise of any power conferred on the Inspector or the Collector by any of the provisions of this Act including sub-sections (2) to (4) of this section shall whether such power is exercised by the Inspector or the Collector himself or by any officer to whom it has been delegated under sub-section (2) or (3) be subject to such restrictions and conditions as may be prescribed and also control by the Government or by such officer as may be empowered by them in this behalf. The Government shall also have power to control the acts or proceedings of any officer so empowered.\textsuperscript{62}

The Government may, after consulting the Inspector, Collector or such other officer or authority as they may deem fit, at any time, either suo motu or on application, call for and examine the record of any order passed or proceeding recorded under the provisions of this Act by the Inspector or the Collector or any officer authorized by the Inspector or the Collector under sub-section (2) or (3) of section 218; or any officer authorized by the Government under sub-section (1) of that section or any officer empowered by them under sub-section (4) of that section; or any other authority or officer; for the purpose of satisfying themselves as the legality or propriety of such order, or as to the regularity of such proceeding and pass such order in reference thereto as they think fit. The powers of the nature referred to in sub-section (1) may also be exercised by such authority or officer as may be empowered in this behalf by the Government.\textsuperscript{63}

These controls are primarily meant to enable the Panchayati Raj Bodies to carry out their different functions according

\textsuperscript{62}Tamil Nadu Panchayat Act 1994, Section 218 (1) to (5).
\textsuperscript{63}Tamil Nadu Panchayat Act 1994, Section 219 (1) and (2).
to Tamil Nadu Panchayat Act. When the Panchayati Raj Bodies don’t function according to the Act, the State Government take actions on the basis of the provisions of the Act. The Woman Representatives should know the various controls exercised over the Panchayati Raj Bodies so that they can move the appropriate authority to take action on them.

The Dalit woman respondents of Karur District Panchayats were asked whether they knew about the various controls exercised over the Panchayati Raj Bodies. The responses of the Dalit woman respondents are provided in table 5.14.

<table>
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<th>Sl.No.</th>
<th>Dalit woman respondents</th>
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<th>No</th>
<th>To Some Extent</th>
<th>Total</th>
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<td>2</td>
</tr>
<tr>
<td>2.</td>
<td>Block Panchayats</td>
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<td>3.</td>
<td>Village Panchayat</td>
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</tr>
<tr>
<td>total</td>
<td></td>
<td>29</td>
<td>81</td>
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<td>110</td>
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</tbody>
</table>

Source: Primary Data

The responses of the respondents indicate that about 50% of the Dalit woman respondents of District Panchayat, about 32% of the Dalit woman respondents of Block Panchayats and about 25% of the Dalit woman respondents of Village Panchayats are not aware about the various control exercised over the Panchayati Raj Bodies; and about 50% of the Dalit woman respondents of District Panchayat, about 68% of the Dalit woman respondents of Block Panchayats and about 75% of the Dalit woman respondents of Village Panchayats are aware about the various control exercised over the Panchayati Raj Bodies.

To Sum Up

In this chapter an attempt has been made to provide and to analyze the details relating to organization of New Panchayati Raj System in Tamil Nadu, personnel administration in New Panchayati Raj Bodies, financial administration of Panchayati Raj Bodies and State control over Panchayati Raj Bodies on the basis of the awareness and participation of Dalit women respondents. The details
relating to organization of New Panchayati Raj System in Tamil Nadu are provided and analyzed under the headings Rural Development and Local Administration Minister, Secretariat Department of Rural Development and Local Administration, Directorate of Rural Development and Local Administration, constitution of Panchayat at District level, constitution of Panchayat at Intermediate level, constitution of Panchayat at Village level, functions of District Panchayat, functions of Block Panchayat, functions of Village Panchayats and Gram Sabha. The details relating to Personnel Administration in New Panchayati Raj Bodies are provided and analyzed under the headings administrative machinery of the District Panchayat, Chief Executive Office of the District Panchayat, functions, powers and duties of Chief Executive Officer, administrative machinery of the Block Panchayat, Commissioner of Block Panchayat, administrative machinery of Village Panchayat and functions of Executive Authority of the Village Panchayat. The details relating to Financial Administration of Panchayati Raj Bodies are provided and analyzed under the headings sources of income of Panchayati Raj Institutions, constitution of Village Panchayats Fund and Block Panchayats Fund, District Panchayat (General) Fund, Block Panchayats (General) Fund, Block Panchayats (Education) Fund, Village Panchayats Fund, application of moneys received and expenditure from Funds, expenditure from Village and Block Panchayats Fund, rules regarding collection of local cess, taxes leviable by Village Panchayats, house-tax, other taxes, duty on transfer of property, grants-in-aid, local education grant, local cess surcharge matching grant, local roads grant, Village house tax matching grant, deduction from grant in certain cases, State Finance Commission Grant and Finance Commission in Tamil Nadu. The details relating to State Control over Panchayati Raj Bodies are provided and analyzed under the headings appointment of officers to supervise panchayats, power of inspecting officers, powers of officers for purpose of control, powers to suspend or cancel resolution, etc.,
emergency powers of collector and inspector, power to take action in
default of a Village Panchayat, President or Executive Authority, etc,
removal of President, removal of Vice-President, removal of Chairman
of Block Panchayat, removal of Vice-Chairman of Block Panchayat,
removal of Chairman of District Panchayat, motion of no confidence in
Vice-President of Panchayat, motion of no confidence in Vice-President
of Block Panchayat, motion of no confidence in Vice-Chairman of
District Panchayat, dissolution of Village Panchayat, dissolution of
Block Panchayat, dissolution of District Panchayat, powers of officers
acting on behalf of Panchayat and liability for payment of
compensation and delegation of powers.