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PANCHAYAT FINANCES

A CASE STUDY OF KERALA

(A Summary of the Findings and Suggestions)

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(PRIA and NCRSOs Collaborative PRI Project)

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Context of the Study

The 73rd Amendment Act and the consequent Kerala Panchayati Raj Act have entrusted the panchayats with enlarged responsibilities and powers including greater financial powers.

The Act seeks to bring about a transformation of the Panchayati Raj Institutions from a mere post-office or implementing agency of the government to a self-governing and autonomous institution for bringing about socio-economic development, especially to the neglected marginalised poor segments of the country's population.

Objectives of the Study

The major objectives of the study are: to understand the financial structure of the panchayats since the emergence of new Panchayati Raj system; to understand the level of awareness and understanding of the PRI members regarding the financial status of their respective panchayats; to study and learn the nature of financial transactions in the panchayats and problems and issues related to it; and to highlight and suggest possible ways to improve the financial management at the panchayat level.

Methodology and Process

The study area consisted of 12 gram panchayats from Vamanapuram and Perumkadavila blocks in the district of Thiruvananthapuram. In addition to the gram panchayats, the above block panchayats and Thiruvananthapuram district panchayat were also covered under the study. To understand the level of awareness of PRI members regarding the financial matters and financial functioning of their respective panchayats, a total of 30 respondents were interviewed, which consisted of the President and one member from each sample panchayat.

The required data for the three years (1995-96 to 1997-98) were collected from secondary sources, such as receipts and payments registers and statements of accounts available in the panchayats and panchayat directorate, reports and records of the Finance Commissioner.

Planning Board, etc. In addition to the above, qualitative data were generated from the Presidents, members and secretaries of the concerned panchayats through semi-structured dialogue.

The collected data were then processed and analysed by the research team. The details of the findings were shared with some of the presidents/ secretaries of the sample panchayats. Based on the findings, a draft report was prepared and presented before the representatives of various stakeholders at a state level consultative meeting. This report is the final outcome of the above processes.

Components of the Study

The study was focused on three major aspects of the panchayat finance, such as the income and expenditure pattern and the level of awareness of the elected representatives on the financial status of their concerned panchayats.

Though the financial resources of the panchayat comprised of Own taxes, Assigned taxes, Shared taxes, Non-tax revenue, Grants and Loans, for the study purpose, these have been grouped under: own resources, state sponsored schemes, state government grants and contributions, central government schemes and state government plan fund.

Similarly the expenditure pattern have been categorised under expenditures: (1) from own resources, (2) from own resources and state government grants and contributions, (3) from State Sponsored Schemes, (4) from JRY funds and (5) from Plan Fund.

With regard to the awareness on financial status, the focused questions include awareness of current financial status and the measures to improve it and information on the availability of money and financial management.

Major Findings

Sources of Income

- Own resources which contributed a fair share of the panchayat's income during the first two years (1995-96 - 1996-97) showed a drastic decline during 1997-98. The data reveal that during 1997-98 the own resources amounted to 10 per cent or even less of the total income in half of the sample panchayats, while during 1995-96 among 67 per cent of the

panchayats, it amounted to more than 32 per cent and during 1996-97 in 58 per cent of the panchayats it was more than 20 per cent of the total income (see table 1).

The major reasons for the poor performance in 1997-98

- ◆ Laxity in tax collection due to shortage of personnel at the panchayat level.
- ◆ Staff members were overburdened with the People's Campaign work, leaving little time for tax collection.
- ◆ Fear of losing popularity/ vote banks refrained the panchayat members from taking stern decisions.
- ◆ Limited sources of tax.
- ◆ Unnecessary interventions/ favouritism of panchayat members in fixing taxes and fees and their collection.
- ◆ Absence of timely revision of taxes and fees.
- ◆ The absence of punitive action on panchayats guilty of lapses in tax collection.
- ◆ The government regulation fixing the maximum limit for tax collection.
- ◆ Lack of motivation and tax evasion mentality of the people and related corruption.
- ◆ Lack of motivation among the PRI members and the staff for regular collection.

- Compared to 1995-96, there was a considerable increase in the quantum of grant sanctioned and disbursed during 1996-97. But it is seen that, compared to 1996-97, there was a decline in the government grants and contributions in all the panchayats during 1997-98. Similarly, during the 1995-96, 1996-97 and 1997-98 periods there has been a constant decline of grants and contributions in one-third of the panchayats. The major reason for this decline as cited by the concerned authorities was the non receipt of the state government grants like VRM, VTC, etc. on a regular basis (see table 2).
- State Sponsored Schemes form a major source of income to the panchayats. Compared to 1995-96 there was a substantial increase in the amount of money disbursed under the state sponsored schemes in 83 per cent of the panchayats during 1996-97. But there was a substantial decline in the fund allocation of all panchayats (except in one panchayat) during 1997-98. This sharp decline was mainly because of the increase in plan fund allocation (see table 3).

- Jawahar Rozgar Yojana (JRY) is the major central government scheme available for gram panchayat. Except for a few (three) panchayats, the amount of JRY funds has been decreasing in 1996-97. One reason is that in the case of JRY funds, a two year time-period is given to the panchayats to complete the utilisation of funds, thus causing a spill-over. However a fairly good increase was recorded in the JRY fund in 58 per cent of the panchayats during 1997-98 (see table 4).
- During 1997-98 all the sample panchayats received more than 50 per cent of their total income from the State Plan Fund and among them in some instances it went up to 70 per cent (see table 10).

Expenditure Pattern

- In the case of several panchayats (33 per cent in 1995-96, 25 per cent in 1996-97 and 42 per cent in 1997-98) the management expenses exceeded the income from own resources. The proportion of management expenses ranges between 50 per cent and 191 per cent in 1995-96; 24 per cent and 214 per cent in 1996-97 and 34 per cent and 287 per cent during 1997-98 (see table 5).
- The excess of such expenditure was met either by the diversion of government grants or the use of the opening balances.
- It was observed that during 1997-98, in 58 per cent of the panchayats, public works expenses amounted to more than half of the income from own resources ^{and govt. grants.} In one-fourth of the panchayats this expense was more than 100 per cent of the total of own resources, government grants and contributions (see table 6).
- Excessive/ very high expenditure on management and collection and public works was a general trend observed in almost all the panchayats. During 1995-96 in the case of 67 per cent of the panchayats, these expenses accounted for more than 50 per cent of the income (from own resources, government grants and contributions) and above 40 per cent in 58 per cent of the panchayats during 1996-97. During 1997-98 these expenses were more than 70 per cent of the income in two-thirds of the panchayats. And it was more than 100 per cent, in the case of 42 per cent, of the panchayats and in one panchayat the expenses rose up to 250 per cent (see table 7).
- It is seen that out of the seven panchayats, which received fund under state sponsored schemes, six panchayats spent only 22 per cent or less of the total allotment during 1995-

96. The year 1997-98 marked a positive achievement as 75 per cent of the panchayats utilised more than hundred per cent (by availing the previous spill-over amount) of the allotment. During the same period atleast in one-fourth of the panchayats, the level of utilisation was less than the allotment, which range between 43 per cent and 86 per cent (see table 8).

- Though a fair amount of fund was available at the disposal of the panchayats for productive investment, they were not able to make use of the fund within the stipulated time because of the stringent guidelines attached to the programmes of the line departments and practical difficulties in implementing the programmes.

Expenditure on JRY funds

- During 1995-96, it was seen that the expenditure on JRY funds was below 44 per cent in 4 per cent of the panchayats. But three-fourth of the panchayats utilised more than 80 per cent of the funds in 1996-97 and only one-fourth of the panchayats had utilised more than hundred percent of their funds in 1997-98 (see table 9).
- The spill-over tendency of the panchayats resulted in lesser additional allocations for the subsequent years.

Utilisation of State Plan Fund

- The available data reveal that on the 30th of April, 1998, the expenditure of the sample panchayats on the State Plan Fund ranged from a mere 5 per cent to 32 per cent. Among them 58 per cent could spend only less than 15 per cent of the total allotment. It is seen that the block panchayats too spent less than 13 per cent of the allocated plan fund. In the case of the district panchayat, the expenditure was only 5 per cent of the total allocation (see table 10). The major reasons in this regard, as cited by the panchayat officials, are late receipt of technical sanction for the project, late receipt of funds for utilisation, lack of technical personnel, ignorance regarding the utilisation of the plan fund and late receipt of government orders.
- When the government extended the time for implementation up to June 30th, all the panchayats succeeded in utilising more than 90% of the funds and the expenditure ranged between 90.13 per cent and 99.80 per cent.
- The panchayats were well aware of the fact that only if their expenditure exceeds 90 per cent, they would be able to receive a substantial amount for the next year. This was

major motivating factor for the panchayats to show spendings more than 90 per cent of the funds within a short span of time.

Other Findings on Plan Fund Utilisation

The following findings are based on the personal discussion and dialogue with the concerned panchayat officials and members during the study period;

- There were no sincere efforts towards the mobilisation of local resources through voluntary labour etc. This, many feel, is due to the apathy of the panchayat president and members who are not serious about convincing the people of the importance of local mobilisation of resources.
- Though the diversion of funds under SCP and Tribal Sub Plan (TSP) is not allowed by the law, this has been violated in some panchayats and funds have been diverted.
- Though specific guidelines were given to the panchayats to spend 40 to 50 per cent, 30 to 40 per cent and 10 to 30 per cent in the productive, social service and infra structure sectors respectively, some of the panchayats failed to follow these guidelines.
- Among the sample panchayats very few had constituted beneficiary committees even though strict guidelines were given in this respect. In almost all the panchayats, the public works were partially or fully done by contractors. In effect this resulted in corruption and exploitation.
- An interesting feature to be noted, is that in order to complete the utilisation of 90 per cent of the funds, the panchayats transferred a major part of these funds to different agencies like the Nirmithi Kendra, the Electricity Board, the Water Authority as advance, thereby showing an expenditure on the part of the panchayat. Hence the discrepancy between the financial and physical targets is very high, as often the physical targets achieved till date except for individual schemes, are too low.
- The discrepancy arising in the case of beneficiary selection for fund utilisation is yet another observation. In one panchayat there has been the instance of one family receiving benefits from two to three schemes from different tiers. Lack of coordination among the three tiers was one of the major reasons for this.
- Undue importance and weightage was given to individual schemes like provision of hen, goats, vegetable seeds etc. ignoring the relevance of total development of the panchayat.

Lack of time for implementation coupled with the un-familiarity of the panchayat member in plan implementation forced them to rely solely on the middle men. As a result they couldn't ensure the quality of the schemes and most of the individual schemes failed miserably.

- Absence of a regular monitoring system is another problem that has been noted.
- There are some serious concerns about the extension of period and mode of transaction. The time extension is seen as a violation of the constitutional obligation, as panchayats were allowed to use the unspent funds beyond the limits of the financial year. According to the regulations, the un-utilised fund has to be transferred to the state consolidated fund and if necessary, the amount can again be allocated to the panchayats. But contrary to this, the government extended the financial year at their own will. "This is a fraud on the financial procedures" was the remark of an official.
- The horizontal and vertical integration of plans between the various tiers was one of the objectives of the decentralised process. It was envisaged that the plans prepared by the gram panchayats will be integrated and presented as the block plan and similarly the block level plans will be integrated at the district level and presented as the district plan. In reality, no such serious efforts were made which resulted in duplication of schemes implemented.
- Though the panchayats have been maintaining some registers - Receipt register and payment register - these cannot be considered the proper books of accounts, such as cash book and ledger, because a set of relevant and required details are not furnished in these registers. In case of disbursement of pension, most of the panchayats maintained only some sheets of paper, showing the general category and total amount. Adequate details were not entered in the register.
- In case of utilisation of JRY funds, no details were available except details in the bank pass books.
- There is a lack of coordination and understanding between various staff members, who were assigned to keep account details for separate programmes like JRY, pension, plan funds etc.

Awareness on Financial Status

- Most of the panchayat members, including the Presidents (53 per cent) are ignorant about the financial status of their respective panchayats.
- They also did not know if any difference existed between the amount sanctioned to the panchayats by various departments and the actual amount received. The reasons for the difference, many say, are the lack of discussion and proper understanding, communication gap between the panchayat and the concerned line departments and diversion of money by line departments for other purposes. While some are aware of the difference they do not know the reason for it.
- With regard to the working relationship between the panchayat and the concerned government departments, 10 per cent of the respondents said that it was 'very good' and 77% said it was 'good'. Only 13% responded that the working relationship was poor. The positive response indicates a very favourable condition for cooperation and collaboration between the panchayats and the line departments.
- All the members (including the Presidents) of the selected panchayats are regular in the panchayat meetings, resulting in 95% attendance. One of the major incentives for this high attendance, according to some officials, is the sitting fee given to the members. The major topics of discussion during the panchayat samithi meetings include plan implementation, People's Campaign, welfare activities, problems of people, letters of complaints, projects, fund utilisation, people's participation, budget and other similar matters.

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| <ul style="list-style-type: none">• <u>Following are some of the measures suggested by the presidents and members to improve the financial status and financial functioning of the panchayats:</u>* Construct shopping complexes, theaters, markets, wedding halls and community halls for generating more revenues* Increase the rates of taxes and fees and collect them diligently* Undertake welfare activities* Hand over the poromboke lands and quarries to the respective panchayats* Develop panchayat's own resource base* Ensure full cooperation from officials* Increase the number of staff* Impart technical knowledge and skill to the staff and PRI members.* Appoint full time technical personnel (for example, engineers) in every panchayat. |
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- The majority of the PRI members interviewed were not aware of the financial powers of different actors at the panchayat level and in some cases even of their own financial powers.
- Most of the PRI members, including the newcomers, did not know how to prepare a budget how to prepare statements of accounts or how to read and analyse a balance sheet. Some panchayat presidents and chairpersons of financial standing committees admitted their ignorance about the books of accounts.
- Prior to the Panchayati Raj Act, the panchayat work was limited to tax collection and issue of certificates. Thus in the absence of any orientation or training, the panchayat staff proved to be incompetent to handle the new responsibilities like the maintenance of books of accounts. In the majority of the sample panchayats, the panchayat staff have expressed the need for training to improve their skills for fulfilling their new tasks and responsibilities.
- Half of the sample panchayats had not prepared the annual financial statements for 1995-96 nor had they submitted the financial statement to the state government till April 1998. In 1996-97 too, 33% of the sample panchayats had not prepared the financial statements and had not even maintained the ledger. Even in 1997-98, the majority of the panchayats had neither completed the income and expenditure statements nor entered the income and expenditure figures in the cash book.

Suggestions and Recommendations

The following are some of the major suggestions and recommendations based on the findings:

- ⊗ One of the major sources of income to be generated and sustained by any self-governing institutions like the PRIs is its own-resources. which will reduce its over dependency. So thrust and importance have to be given by the panchayats to mobilise as much local resources as possible. A well structured systematic plan and a proper system have to be prepared by each panchayat to collect the existing taxes, fees and other charges punctually and new avenues have to be identified to raise maximum resources.
- ⊗ A systematic and sustained plan must be evolved by the government and the panchayat to motivate the people to pay the taxes punctually, otherwise penalty has to be put on defaulters and tax evaders.

- ⊗ Ensure that the taxes collected from the people will be used for their benefit and convince the people about this, which will give them a 'beneficiary feeling' and consequently motivate them to pay tax.
- ⊗ Organise and conduct awareness generation programmes for the people with a view to fostering civic consciousness and a sense of responsibility regarding paying of taxes.
- ⊗ Maximise the income from land registration. The task of fixing the price of land can be entrusted to the panchayat members, and as an incentive 25% of the additional resource mobilised from the ward should be set apart for the development of the area, from where the additional resource is generated. It should be provided separately rather than clubbing it with the rural pool, for disposal through the concerned PRI members.
- ⊗ The revenue from land cess should be compulsorily levied.
- ⊗ The government has to formulate necessary policies for providing adequate staff, with necessary support, to the panchayats for the collection of taxes, fees, etc. This can be done by way of deputation/ working arrangements/ transferring of surplus staff from various departments where the work load has considerably decreased after the emergence of Panchayats. Their services can be fully utilised for tax collection.
- ⊗ The government's policy of fixing maximum ceiling on tax has to be changed. Instead the government can fix the minimum ceiling and the authority should be given to the concerned panchayat to vary the rate and collect maximum revenue.
- ⊗ The authority of fixing the rate of tax and fees can be given to a sub-committee consisting of representatives of PRI members and staff, voluntary organisations, etc. The panchayat secretary can act as the convenor of that committee. This mechanism will not only ensure avoiding the irregularities and malpractices existing at present in fixing the existing rate but also ensure the active involvement of these members in motivating the people and collecting maximum taxes and fees.
- ⊗ There must be a statutory stipulation that the share of VTC, VRM and MI Grant will be transferred at regular intervals. Quarterly/ 6 monthly disbursement is more appropriate.
- ⊗ The share of VTC is to be enhanced to the proportion of roads owned by panchayats and a statutory provision has to be made to that effect. Necessary actions must be taken in the case of surcharge duty on transfer of property.
- ⊗ One of the possible resources of the panchayats is the loans from banks and other financial institutions. But none of the sample panchayats seems to be utilising this resource. This

mainly due to lack of proper provisions in the existing law. The law has to be modified to avail these resources.

- ⊗ Additional resource mobilisation steps like fixing a reasonable rate of seigniorage for mining and quarrying, professional tax for all categories of workers etc. have to be taken by the panchayats.
- ⊗ In addition to the above, adequate strategy should be developed by each panchayat to mobilise other resources like development fund from semi-government bodies, foundations, non-government organisations, bi-lateral and multilateral agencies in India and abroad.
- ⊗ Ensure that atleast 80% of the own resources is used for development work and that the establishment cost does not exceed 20%. This is possible only if the quantum of own resources is increased substantially.
- ⊗ Proper steps should be taken by the government to ensure that there is no diversion of grants provided by the government or different departments. Proper legal action should be taken against the panchayats which violate the norms. At the same time, it should be ensured that there is optimum utilisation of funds within the stipulated period.
- ⊗ The panchayats should be given flexibility in the matter of implementing state sponsored schemes. They should be given the freedom to plan, formulate and implement programmes based on identified basic needs and existing local conditions. The role of the line departments should be facilitating, guiding and advising the panchayat on programme implementation rather than controlling and dictating.
- ⊗ A systematic financial plan must be prepared by each panchayat at the beginning of every financial year, which can be used as a basic document for monitoring its financial position and evaluating the progress and completion of proposed programmes within the stipulated time.
- ⊗ The panchayats should maintain an accurate and up-to-date accounting system. It includes the preparation and maintenance of one main journal/ cash book and one main ledger and sub-ledgers for funds from various sources such as own resources, plan fund, central government schemes etc. This should be made statutory for all the panchayats. Similarly, a general system of accounting, either single entry or double entry (though double entry is the legally valid procedure) should be followed by every panchayat. This helps not only in effective financial management but also the preparation of statements of accounts frequently and punctually.

- ⊗ All the relevant details such as the dates, receipt number/ voucher number, ledger folio, details of particulars and the cash/ basic receipts and payments must be entered. This will ensure the proper way of documenting financial transactions.
- ⊗ Specific awareness programmes/ consultative meeting should be organised by the government/ panchayat department for making the concerned people aware of the financial matters and related procedures. Moreover, necessary orientation should be given to them for familiarising with the preparation of the panchayat budget, the books of accounts, financial statements, etc.
- ⊗ A moderate compensation package should be offered to staff and PRI members to motivate them and make use of their maximum effort and commitment in mobilising resources. Adequate resources should be identified/ mobilised to meet these additional requirements.
- ⊗ In the case of plan fund utilisation, the panchayats have to strictly adhere to the guidelines provided by the Planning Board. Inter-sector adjustments have to be avoided, so that due emphasis is given to the productive, social service and infra-structure sectors each year. At the same time there should be adequate flexibility to implement the programmes according to specific local needs and conditions.
- ⊗ The plan fund allotted to the panchayats should be disbursed on time for the effective implementation of programmes.
- ⊗ Priority should be given to the formulation of projects aiming at total development of the panchayat rather than individual schemes.
- ⊗ The government orders and instructions regarding plan programmes and activities should be made available to the panchayats on time.
- ⊗ Ensure that the panchayats achieve the physical targets commensurate with their financial expenditure.
- ⊗ There should be integration and consolidation of the project plans and activities among the three tiers of the panchayat.
- ⊗ Ensure that beneficiary committees are formed as per legal stipulation and have adequate freedom to function as a democratic group.
- ⊗ Instructions should be given to panchayats to initiate awareness/ training programmes for ensuring people's participation.

- ⊗ Due emphasis should be given to the low income panchayats by allotting a greater share of the plan fund so that their development efforts will be at par with the better-off panchayats.
- ⊗ Similarly it should be ensured that the funds ear-marked for the SC/ST sector are used only for the SC/ST sector. While utilising the plan amount, the panchayat functionaries should also ensure the quality of the schemes and their sustainability.
- ⊗ Overlapping of portfolio among the three tiers and duplication/multiplication of activities should be avoided by formulating clear-cut rules and regulations.
- ⊗ A democratic people's monitoring cell should be constituted at the panchayat level to supervise, monitor and guide the panchayats and help them implement the programme effectively. The monitoring cell can be composed of government officials, panchayat members and staff, representatives of voluntary organisations, academicians, technical experts and representatives of other civil society groups. Necessary steps should be taken to restrict domination by politicians.
- ⊗ There should be concurrent and final evaluation of the programmes and the financial and physical achievements. For this the performance audit system should be strengthened. Through performance audit relevant inputs should be given to the staff so that necessary modifications and improvements can be effected on time. The statutory audit should also be conducted at regular intervals.
- ⊗ Proper mechanisms should be developed and used to reduce the time gap between the sanction and disbursement of government funds. A maximum of 30 days ceiling should be fixed for this purpose.
- ⊗ Undue delay should be avoided for the preparation and finalisation of plan of action for specific financial year.
- ⊗ The tendency of taking too much time for plan formulation and giving too little time for its implementation should be changed. Panchayats should be given adequate time to implement their planned programmes.

Table 1

Own Resources of Panchayats

Sl. No	Panchayat	Total Income and Own Resources					
		1995-96		1996-97		1997-98	
		Total Income	Own Resources	Total Income	Own Resources	Total Income	Own Resources
1.	Ariyancode	18,39,942.5	384891.50 (20.92)	35,40,559.55	754259.55 (21.3)	54,43,694.55	212418.55 (3.9)
2.	Kallara	27,67,786.66	1091662.66 (39.44)	47,75,553.90	1891612.4 (39.61)	74,54,690.80	1403386.05 (18.83)
3.	Amboori	16,72,323.3	239427.3 (14.32)	26,01,114.30	258611.3 (09.94)	39,44,696.49	226405.49 (6.0)
4.	Kollayil	12,69,373.55	410013.55 (32.30)	33,31,752	300625 (09.02)	57,63,324.25	273304.25 (4.74)
5.	Nellanad	28,49,291	1502501 (52.73)	47,06,795.65	1557577.65 (33.09)	78,80,696.40	2519151 (31.97)
6.	Peringammala	27,40,643.95	1015700.95 (37.06)	50,63,529.85	641643.85 (12.67)	98,91,369.25	1360474.25 (13.75)
7.	Kunnathukal	22,01,523	775998 (35.25)	44,50,443.80	844154.8 (18.97)	87,80,860.75	549450.75 (6.26)
8.	Vamanapuram	20,59,459.65	552813.65 (26.84)	36,09,675.15	359941.15 (09.97)	59,54,121.67	1403462.77 (23.57)
9.	Perumpazhuthoor	21,96,504.22	801578.22 36.49	41,05,493.55	1188724.55 (28.95)	85,29,974.00	687061 (8.05)
10	Pangode	32,02,856.85	848399.95 (26.49)	54,15,412.45	2306452.45 (42.59)	96,72,786.65	1581812.65 (16.35)
11	Perumkadavila	15,17,482.45	535098.45 (35.26)	35,27,261.90	781203.9 (22.15)	6160419.00	628186 (10.19)
12	Nanniyode	20,97,636.59	783288.84 (37.34)	41,93,430.51	938641.76 (22.38)	82,47,489.60	1316406.6 (15.96)

* Figures in bracket shows proportion

Table 2

Government Grants and Contribution to the Gram Panchayats

Sl. No	Panchayat	State Government grants					
		1995-96		1996-97		1997-98	
		Total Income	Grant/Contribution	Total Income	Grant/Contribution	Total Income	Grant/Contribution
1.	Ariyancode	18,39,942.5	934186 (50.77)	35,40,559.55	2028938 (57.31)	54,43,694.55	959967 (17.63)
2.	Kallara	27,67,786.66	953683 (34.46)	47,75,553.90	1892377 (39.63)	74,54,690.80	1251145 (16.78)
3.	Amboori	16,72,323.3	1236446 (73.94)	26,01,114.30	2021907 (77.73)	3944696.49	721001 (18.27)
4.	Kollayil	12,69,373.55	578321 (45.55)	33,31,752	1711377 (51.37)	57,63,324.25	517541 (8.97)
5.	Nellanad	28,49,291	1136485 (39.89)	47,06,795.65	2028645 (43.10)	78,80,696.40	1055451 (13.39)
6.	Peringammala	27,40,643.95	1164284 (42.48)	50,63,529.85	3179376 (62.79)	98,91,369.25	142581 (14.41)
7.	Kunnathukal	22,01,523	866743 (39.37)	44,50,443.80	1990788 (44.73)	87,80,860.75	131547 (14.98)
8.	Vamanapuram	20,59,459.65	1067769 (51.85)	36,09,675.15	2622487 (72.65)	59,54,121.67	997122.5 (16.75)
9.	Perumpazhuthoor	21,96,504.22	543525 (24.75)	41,05,493.55	1981735 (48.27)	85,29,974.00	128510 (15.07)
10	Pangode	32,02,856.85	1121268.9 (35.01)	54,15,412.45	2273530 (41.98)	96,72,786.65	210723 (21.78)
11	Perumkadavila	15,17,482.45	644906 (42.49)	35,27,261.90	1737966 (49.27)	61,60,419.00	783742 (12.72)
12	Nanniyode	20,97,636.59	841135 (40.09)	41,93,430.51	2063678 (49.21)	82,47,489.60	144445 (17.51)

* Figures in bracket shows proportion

Table 3

Share of State Sponsored Schemes

		Share of state sponsored schemes					
		1995-96		1996-97		1997-98	
Sl. No	Panchayat	Total Income	Amount from various depts.	Total Income	Amount from various depts.	Total Income	Amount from various depts.
1.	Ariyancode	18,39,942.5	296585 (16.12)	35,40,559.55	595562 (16.82)	54,43,694.55	251209 (4.61)
2.	Kallara	27,67,786.66	531641 (19.21)	47,75,553.90	638124 (13.36)	74,54,690.80	462915 (6.21)
3.	Amboori	16,72,323.3	nil	26,01,114.30	17836.3 (06.86)	39,44,696.49	163390 (4.14)
4.	Kollayil	12,69,373.55	281039 (22.14)	33,31,752	1015351 (30.47)	57,63,324.25	795592 (13.8)
5.	Nellanad	28,49,291	nil	47,06,795.65	983073 (20.89)	78,80,696.40	184495 (2.34)
6.	Peringammala	27,40,643.95	369959 (13.49)	50,63,529.85	1172334 (23.15)	98,91,369.25	492980 (4.98)
7.	Kunnathukal	22,01,523	nil	44,50,443.80	1333868 (29.97)	87,80,860.75	119103 (13.56)
8.	Vamanapuram	20,59,459.65	332877 (16.16)	36,09,675.15	501687 (13.89)	59,54,121.67	252036 (4.23)
9.	Perumpazhuthoor	21,96,504.22	657737 (29.94)	41,05,493.55	636007 (15.49)	85,29,974.00	261497 (3.07)
10	Pangode	32,02,856.85	877188 (27.39)	54,15,412.45	663603 (12.25)	96,72,786.65	284541 (2.94)
11	Perumkadavila	15,17,482.45	82584 (5.44)	35,27,261.90	884442 (25.07)	61,60,419.00	123640 (20.07)
12	Nanniyode	20,97,636.59	nil	41,93,430.51	865908 (20.65)	82,47,489.60	255424 (3.09)

* Figures in bracket shows the proportion

Table 5

Own Resources Vs Management Expenses

Sl No	Panchayats	1995-96		1996-97		1997-98	
		Own resource	Management and collection	Own resources	Management and collection	Own resources	Management and collection
1.	Ariyancode	384891.50	564611.26 (146.69)	754259.55	585451.5 (77.62)	212418.55	NA
2.	Kallara	1091662.66	540916.65 (49.55)	1891612.4	715907.3 (37.85)	1403386.05	892000.5 (63.56)
3.	Amboori	239427.3	457859.10 (191.23)	258611.3	553474.5 (214.02)	226405.49	557140 (246.08)
4.	Kollayil	410013.55	578799.15 (141.17)	300625	605849.20 (201.53)	273304.25	783389 (286.64)
5.	Nellanad	1502501	737281.5 (49.07)	1557577.65	696429.75 (44.71)	2519151	849235 (33.71)
6.	Peringammala	1015700.95	515594.5 (50.76)	641643.85	565725 (88.17)	1360474.25	608665 (44.74)
7.	Kunnathukal	775998	571113 (73.59)	844154.8	725651 (85.96)	549450.75	615734 (112.06)
8.	Vamanapuram	552813.65	452074.8 (81.78)	359941.15	521576.5 (144.91)	1403462.77	604393.2 (43.06)
9.	Perumpazhuthoor	801578.22	497808.3 (62.1)	1188724.55	803267.6 (67.57)	687061	971872 (141.45)
10	Pangode	848399.95	496781.65 (58.56)	2306452.45	550115.3 (23.85)	1581812.65	668170.5 (42.24)
11	Perumkadavila	535098.45	576851 (107.8)	781203.9	563599 (72.14)	628186	639688 (101.83)
12	Nanniyode	783288.84	535361.75 (68.35)	938641.76	617900.5 (65.83)	1316406.6	623345.0 (47.35)

* Figures in bracket shows proportion

Table 6

Expenditure on Public works using Own Resource and Government Grants

Sl. No	Panchayat	1995-96		1996-97		1997-98	
		Total receipts	Public works	Total receipts	Public works	Total receipts	Public works
1.	Pangode	1969668.85	144507 (7.34)	4579982.45	1464351 (31.97)	3689045.65	2051301 (55.61)
2.	Kallara	2045345.66	531865 (26.0)	3783989.4	338870 (8.96)	2654535.05	122527.0 (4.16)
3.	Perumkadavila	1180004.45	249107 (21.11)	2519169.9	536980 (21.32)	1411928	1762807 (124.85)
4.	Vamanapuram	1620582.65	406772 (25.1)	2982428.15	880485.50 (29.52)	2400585.67	1753283 (73.04)
5.	Peringammala	2179984.75	482199 (22.12)	3821019.85	457162 (11.96)	2786289.2	3000963 (107.70)
6.	Ariyankode	1319077.5	494878 (37.52)	2783197.55	554532 (19.92)	1172385.55	NA
7.	Perumpazhuthoor	1345103.22	616257 (45.81)	3170459.55	605903 (19.11)	1972168	1753389 (88.91)
8.	Kollayil	988334.55	285963 (28.93)	2012002	437760 (21.76)	790845.25	581418 (73.52)
9.	Kunnathukal	1642741	843306 (51.34)	2834942.8	1107627 (39.07)	1864924.75	759997 (40.75)
10.	Amboori	1475873.3	478892 (32.45)	2280518.3	219142 (9.61)	947406.49	1819968 (192.1)
11.	Nanniyode	1624423.84	130242 (8.02)	3002319.76	473068 (15.7)	2760858.6	155599 (5.64)
12.	Nellanad	2638986	1221236 (4.28)	3586222.65	705785 (19.68)	3574601	1432319 (40.07)

* Figures in bracket shows proportion

Table 8

Total Allotment and Expenditure of State Sponsored Schemes

Sl. No	Panchayat	1995-96		1996-97		1997-98	
		Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
1.	Pangode	877188	137287 (15.65)	663603	220138 (33.17)	284549	366479 (128.79)
2.	Kallara	531641	55000 (10.35)	638124	361302 (56.62)	462915	493753 (106.66)
3.	Perumkadavila	82584	65884 (79.78)	884442	48455.3 (54.79)	1236406	1291922 (104.49)
4.	Vamanapuram	332877	70999 (21.33)	501687	274602 (54.74)	252036	314565 (124.81)
5.	Peringammala	369959	13000 (3.51)	1172334	326906 (27.89)	492980	677361 (137.40)
6.	Ariyankode	296585	Nil	595562	553044 (92.86)	251209	317273 (126.29)
7.	Perumpazhuthoor	657737	145240 (22.08)	636007	282000 (44.34)	261497	605734 (231.64)
8.	Kollayil	281039	62155 (22.12)	1015351	435849 (42.93)	795592	525611 (66.07)
9.	Kunnathukal	Nil	Nil	1333868	195092 (14.63)	1191036	1939077 (162.81)
10.	Amboori	Nil	Nil	178363	139012 (77.94)	163390	141204 (86.42)
11.	Nanniyode	Nil	Nil	865908	865908 (100.00)	255424	110538 (43.28)
12.	Nellanad	Nil	Nil	983073	162532 (16.53)	184495	509742 (276.29)

* Figures in bracket shows proportion

Table 9

Allotment and Expenditure on JRY Funds

Sl. No.	Panchayat	1995-96		1996-97		1997-98	
		Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
1.	Pangode	356000	46287 (13.00)	171827	171872 (100.03)	364200	73500 (20.18)
2.	Kallara	190800	195193 (102.30)	353440.5	74573 (21.09)	181240.75	181509 (100.15)
3.	Perumkadavila	254894	184528 (72.39)	123650	227005 (183.58)	159085	131714 (82.79)
4.	Vamanapuram	106000	128400 (121.13)	125560	91342 (72.75)	84500	213295 (252.42)
5.	Peringammala	190700	83700 (43.89)	70176	30400 (43.32)	406100	266250 (65.56)
6.	Ariyankode	224280	185487 (82.70)	136800	187326 (136.93)	310100	236369 (76.22)
7.	Perumpazhuthoor	193664	193517 (99.92)	299027	263402 (88.08)	413309	413292 (99.99)
8.	Kollayil	Nil	Nil	304400	430740 (141.50)	208887	231477 (110.81)
9.	Kunnathukal	558782	Nil	281633	733322 (260.38)	192900	104950 (54.41)
10.	Amboori	196450	48596 (24.74)	142233	119900 (84.29)	172900	65107 (37.66)
11.	Nanniyode	473212.75	270672 (57.19)	325202.75	280334 (86.20)	392207	285940 (72.91)
12.	Nellanad	210305	124300 (59.10)	137500	341765 (248.55)	136600	104300 (76.35)

Table 10
Allotment and Expenditure of Plan Fund (1997-98)

(1) Panchayat	(2) Total Income	(3) Plan fund Allotment	(4) (5) (6) Expenditure		
			Expenditure upto 30th April 1998	Balance Amount to be utilised	Expenditur upto 30th June 1998
Thiruvananthapuram District Panchayat	29,81,41,769	10,93,22,000 (36.67%)	54,50,000 (4.99%)	10,38,72,000 (95.01%)	10,32,28,000 (94.43%)
Vamanapuram Block Panchayat	1,48,83,101	1,04,05,000 (69.91%)	13,82,246 (13.28%)	90,22,754 (86.72%)	NA
Perumkadavila Block Panchayat	1,31,07,905	90,57,000 (69.09%)	11,30,000 (12.47%)	79,27,000 (87.53%)	NA
Gram Panchayat					
Ariyancode	54,43,694.55	36,85,000 (67.69%)	11,78,000 (32%)	25,07,000 (68%)	34,34,441 (93.2%)
Kallara	74,54,690.80	41,56,000 (55.75%)	4,89,238 (12%)	36,66,762 (88%)	41,51,248 (99.89%)
Amboori	39,44,696.49	26,61,000 (67.45%)	4,08,800 (15%)	22,52,200 (85%)	25,27,259 (94.97%)
Kollayil	57,63,324.25	39,68,000 (68.85%)	9,82,496 (25%)	29,85,504 (75%)	39,19,559 (98.78%)
Nellanad	78,80,696.40	39,85,000 (50.57%)	9,68,950 (24%)	30,16,050 (76%)	39,56,942 (99.3%)
Peringammala	98,91,369.25	62,06,000 (62.74%)	9,77,007 (16%)	52,28,993 (84%)	59,00,482 (95.08%)
Kunnathukal	87,80,860.75	55,32,000 (63%)	10,28,794 (19%)	45,03,206 (81%)	54,18,556 (97.95%)
Vamanapuram	59,54,121.67	32,17,000 (54.03%)	3,46,171 (11%)	28,70,829 (89%)	30,84,401 (95.88%)
Perumpazhuthoor	85,29,974.00	58,83,000 (68.97%)	2,73,473 (5%)	56,09,527 (95%)	55,41,193 (94.19%)
Pangode	96,72,786.65	53,35,000 (55.15%)	6,51,440 (12%)	46,83,560 (88%)	50,58,563 (94.82%)
Perumkadavila	61,60,419.00	33,53,000 (54.43%)	3,59,146 (11%)	29,93,854 (89%)	30,22,011 (90.13%)
Nanniyode	82,47,489.60	48,39,000 (58.67%)	4,61,723 (10%)	43,77,277 (90%)	47,29,260 (97.73%)

* Figures in bracket shows percentage

The figures in bracket in column 3 shows the proportion to total income, while the figures in column 4,5 and 6 shows the proportion to plan fund.