

# **Session 7**

## **Session Title**

### **Monitoring of GP**



- **Instructor's Guide**
- **PowerPoint slide**
- **Participants' Note**

<b>Session Title: Monitoring of Gram Panchayat (GP).</b>		Session Guide
<b>Instructor's Guide</b>	Reference	Participants' Response
<b>Session Overview</b>		
<b>Welcome</b> participants to the session and remind them that their active participation is critical for the success of this session.		
<b>Learning Objective</b>		
<b>Inform:</b> By the end of this session, we will acquire knowledge on monitoring system of monitoring/oversight of GP which will facilitate understanding of the checks and balances within the PRI system and thereby enable us to draw audit conclusion in respect of GP.	Lecture	
<b>Basic Concepts</b>		
<b>Explain:</b> How the administrative regulations, supervision and reporting requirements have resulted in effect in a structure in which Panchayat Samitis (PS) have a supervisory role over Gram Panchayats(GP) and Zilla Parishads (ZP) supervise both GPs and PSs and how the State Government oversees the entire legal-administrative framework relating to PRIs. <b>Distribute</b> participants' note	Lecture Slide : Session 7 Monitoring System	
<b>Summarise:</b>	Participants' Note	
<b>Mention:</b> During the session, we discussed the system of monitoring of the GP. <b>Thank</b> the participants and bring the session to a close.		

## Slide 1

**Monitoring of Gram Panchayat (GP)**

## Slide 4

**Salient provisions for the monitoring of the GPs**

2. The State Government may withdraw any function assigned to a GP, if it is of the opinion that the said GP has persistently made default in the performance of the same [cf. Sec. 20(2) of the Act];
3. Copies of the approved Budget and the Supplementary Estimate of the GP are to be sent to the PS [cf. Sec. 48 & 49 of the Act];

(This slide to be adapted to state specific scenario)

## Slide 2

**Monitoring of GP**

- The three tiers of local self-government in West Bengal have executive authority and are supposed to be relatively independent of one another;
- In practice, however, the administrative regulations, supervision and reporting requirements have resulted in effect in a structure in which Panchayat Samitis (PS) have a supervisory role over Gram Panchayats (GP) and Zilla Parishads (ZP) supervise both GPs and PSs;
- The State Government oversees the entire legal-administrative framework relating to PRIs.

(This slide to be adopted as per state specific scenario)

## Slide 5

**Salient provisions for the monitoring the GPs Contd.**

4. A PS shall exercise general powers of supervision over GPs including examination of records on utilization of funds in respect of schemes or programmes assigned to the GP by the State Govt., ZP or PS in the Block, and it shall be the duty of these authorities to give effect to the directions of the PS;

A PS may also require a GP to produce any record, correspondence, document, returns, plan, estimate, statements of accounts, etc.[cf. Sec. 115 of the Act];

(This slide to be adapted to state specific scenario)

## Slide 3

**Salient provisions for the monitoring of the GPs**

1. In accordance with the provisions of Section 18 of the W.B. Panchayat Act, 1973, copies of the Annual and Half-yearly Reports of the GP on its work along with the modifications after discussion in the meetings of Gram Sansad and Gram Sabha are to be sent to the PS;

(This slide to be adapted to state specific scenario)

## Slide 6

**Salient provisions for the monitoring of GP Contd.**

5. A ZP may direct a GP to discharge any duty within a specified period, if such GP fails to discharge such duty in accordance with the prescribed provisions and, if such duty is not discharged within the period as aforesaid, appoint any person or persons or authority to discharge such duty and direct that the expenses thereof shall be paid by the GP concerned within such period as it may fix [cf. Sec. 163(3)(b)];

## Slide 7

**Salient provisions for the monitoring of GP Contd.**

6. A ZP may direct a GP to levy any tax, toll, fee or rate, if it fails to do so in accordance with the provisions of the Act [cf. Sec. 163 (3) c];
7. A ZP may call for meetings of a GP, if no meeting of GP is held in accordance with the provisions of the Act [cf. Sec. 163 (3) (d)];
8. A GP may appeal to the State Government against any direction of the ZP and the decision of the State Government will be final [cf. Sec. 163(5) of the Act];

(This slide to be adapted to state specific scenario)

## Slide 10

**Salient provisions for the monitoring of GP Contd.**

11. The State Government shall appoint a Director of Panchayats and such other officers as it may consider necessary for the purpose of inspecting or superintending the work of all the units of PRIs and the latter will have to produce any book, record, correspondence, plan, document, return etc called for by the former [cf. Sec. 205 of the Act];

(This slide to be adapted to state specific scenario)

## Slide 8

**Salient provisions for the monitoring of GP Contd.**

9. The accounts of the funds of a GP shall be examined and audited by an auditor appointed by the State Govt. [cf. Sec.186 of the Act]. As per State Govt. Notification No.1149/ PN/0/ I/ 3C-2/ 2000 (Pt.II) dated:28.03.03, the Accountant General, Local Bodies Audit, West Bengal has been appointed by the Governor of West Bengal to examine and audit cent percent accounts of the funds of GP and the audit shall be done in accordance with the W.B. Panchayat (Gram Panchayat Miscellaneous Accounts and Audit) Rules,1990;

(This slide to be adapted to state specific scenario)

## Slide 11

**Salient provisions for the monitoring of GP Contd.**

12. The State Government may, by order in writing, rescind any resolution passed by a GP, if in its opinion such resolution has not been legally passed, or is in excess of or abuse of the powers conferred by or under the Act or any other rules made there-under [cf. Sec. 209 of the Act].

(This slide to be adapted to state specific scenario)

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## Slide 9

**Salient provisions for the monitoring of GP Contd.**

10. The State Government may issue direction for special audit of the accounts of the funds of GP by such authority as the State Government may direct [cf. Sec.196B of the Act];

(This slide to be adapted to state specific scenario)

## Session Title

### \*Monitoring of Gram Panchayat (GP)

#### Session Overview

We are now on the topic, wherein an appreciation of the system of monitoring/ oversight of the GP could be carried out as an end in itself. In the previous session, audit of different Central /State Schemes were discussed. In this session we will discuss monitoring of the GP by ZP, PS and the State Government within the regulatory framework relating to PRIs.

#### Learning Object

At the end of the session, auditors will acquire knowledge on the monitoring system of GP which will facilitate understanding of the checks and balances within the PRI system during audit.

#### Basic Concept

The three tiers of local self-government in West Bengal have executive authority and are supposed to be relatively independent of one another. In practice, however, the administrative regulations, supervision and reporting requirements have resulted in effect in a structure in which Panchayat Samitis (PS) have a supervisory role over Gram Panchayats (GP) and Zilla Parishads (ZP) supervise both GPs and PSs. The State Government oversees the entire

\*This portion to be adapted to state specific scenario.

legal-administrative framework relating to PRIs.

Some of the salient provisions for the monitoring / oversight of the GPs are as under:

- 1) Copies of the Annual and Half-yearly Reports of the GP on its work along with the modifications after discussion in the meetings of Gram Sansad and Gram Sabha are to be sent to the PS (Section 18 of the W.B. Panchayat Act, 1973).
- 2) The State Government may withdraw any function assigned to a GP, if it is of opinion that the said GP has persistently defaulted in the performance of the same [cf. Sec. 20(2) of the Act].
- 3) Copies of the approved Budget and the Supplementary Estimate of the GP are to be sent to the PS [cf. Sec. 48 & 49 of the Act].
- 4) A PS shall exercise general powers of supervision over GPs including examination of records on utilization of funds in respect of schemes or programmes assigned to the GP by the State Govt., ZP or PS in the Block, and it shall be the duty of these authorities to give effect to the directions of the PS. A PS may also require a GP to produce any record, correspondence, document, returns, plan, estimate,

statement of accounts, etc [cf. Sec. 115 of the Act].

5) A ZP may direct a GP to discharge any duty within a specified period, if such GP fails to discharge such duty in accordance with the prescribed provisions. If such duty is not discharged within the period as aforesaid, the ZP may appoint any person or persons or authority to discharge such duty, and direct that the expenses thereof shall be paid by the PS or GP concerned within such period as it may fix [cf. Sec. 163(3)(b)].

6) A ZP may direct a GP to levy any tax, toll, fee or rate, if it fails to do so in accordance with the provisions of the Act [cf. Sec. 163 (3) ©].

7) A ZP may call for meetings of a GP, if no such meeting is held in accordance with the provisions of the Act [cf. Sec. 163 (3) (d)].

8) A GP may appeal to the State Govt. against any direction of the ZP and the decision of the State Government will be final [cf. Sec. 163(5) of the Act].

9) The accounts of the funds of a GP shall be examined and audited by an auditor appointed by the State Government [cf. Sec.186 of the Act]. As per State Government Notification No.1149/PN/O/I/3C-2/2000 (Pt. II)

dated: 28.03.03, the Accountant General, Local Bodies Audit, West Bengal has been appointed by the Governor of West Bengal to examine and audit cent percent accounts of the funds of GP and the audit shall be done in accordance with the W.B. Panchayat (GP Miscellaneous Accounts and Audit) Rules,1990.

10) The State Government may issue direction for special audit of the accounts of the funds of GP by such authority as the State Govt. may direct [cf. Sec.196B of the Act].

11) The State Government shall appoint a Director of Panchayats and such other officers as it may consider necessary for the purpose of inspecting or superintending the work of all the units of PRIs and the latter will have to produce any book, record, correspondence, plan, document, return etc called for by the former [cf. Sec. 205 of the Act].

12) The State Government may, by order in writing, rescind any resolution passed by a GP, if in its opinion, such resolution has not been legally passed, or is in excess of or abuse of the powers conferred by or under the Act or any other rules made there-under [cf. Sec. 209 of the Act].