# Finances of Panchayati Raj Institutions in North East India: An Evaluation

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**Abstract**

*Finances of Panchayati Raj Institutions (PRIs) in India primarily comprise of intergovernmental transfer from higher-tier governments through grants and funds allocated by Union and State Finance Commissions. PRI units across different states of India also have a common issue of mobilising resources from their own sources within their jurisdiction. Our study offers an insight into the present situation on the finances of PRIs across the eight states of North East India (NEI) using secondary data mainly covering the 13th, 14th and 15th Finance Commission award periods. The study found the persistence of PRIs' dependence on grants and the low level of revenue generation in NEI. The study also presents a case study comparing the finances of selected PRIs before and during the COVID-19 pandemic, highlighting their finances at the grassroots level. Based on the study's observation, suggestions are made to help PRIs become more financially independent institutions.*

## Introduction

The finances of Panchayati Raj Institutions (PRIs), including the primary model of local government in rural India, mainly revolves around the volume and nature of grants and other financial assistance from higher-level governments with meagre revenue of their own. The grants they received from the Union Finance Commissions (UFCs) and State Finance Commissions (SFCs) are utilised mainly for administrative purposes, with less to spare for developmental activities. Their revenue-generating capacity is also inhibited by their limited taxing capacity and probably because they are closer to the subjects they are levying from. The high revenue dependency of PRIs on the higher tiers of governments persisted within the past three decades across India. The PRIs in North East India (NEI) are no exception from this issue.

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Our study explores and evaluates the finances of PRIs across the eight states of NEI, highlighting the volume of grants from UFCs and SFCs and the level of their own revenue and expenditure. We also conducted a case study analysing the finances of selected PRIs before and during the COVID-19 pandemic. The study affirms and presents evidence on the inevitable role of grants and the low level of own generation on the finances of PRIs in NEI. It uses secondary data, including UFC and SFC reports, studies commissioned by UFCs, data from the PRIs accounting database *eGramSwaraj,* government documents and other related studies.

The subsequent sections of the paper are arranged in the following manner. Section 2 reviews the literature on PRI finances across India. Section 3 briefly describes different models of local government existing in the NEI. Section 4 presents the grants received by PRIs in NEI from UFCs and devolution by SFCs to local governments (including urban bodies). Section 5 gives an account of the own revenue generation and expenditure of PRIs in NEI. Section 6 presents the case study of selected PRIs before and during the COVID-19 pandemic. Finally, Section 7 gives concluding observations and suggestions.

**Review of Literature**

PRIs have three primary sources of finance. They are i) grants from the central and state governments, ii) own sources of revenue and iii) funding under different central schemes. The central and state government grants are further clubbed into two broad heads: (a) tied (special purpose) grants and (b) untied (general purpose) grants (Reddy & Mohapatra, 2022).The two critical issues with the devolution of funds to PRIs include the heavy reliance of PRIs on the grants of Union and State Finance Commissions and the diversion of sanctioned grants (Sarma, 2018).

Several studies feature PRIs' revenue dependency, defined as the share of grants in PRIs' total income, indicating the extent to which local governments rely on the central and state governments and higher-level local bodies for expenditure needs (Jha, 2004). A study by Panth and Bohra (1995) highlighted that the grants from central and state governments form the primary source of finance, comprising 95 per cent in Maharashtra, 90 per cent in Andhra Pradesh and more than 75 per cent in Bihar, Gujarat and West Bengal. They argued that to strengthen PRIs, it is essential to give them fiscal autonomy by reducing the share of grants in the total receipts and increasing the share of revenue through their own collection. They also supported the recommendation of the Santhanam Committee, suggesting that, for effective development planning, the grants given by the state government to the PRIs should be a consolidated one. Chaudhuri (2003) also observes that revenue dependency was high in most states, with Haryana, Kerala and Punjab being the exceptions. Other studies also discussed the dependency of Panchayats on central and state government grants (Behar & Kumar, 2002; Jha, 2004; Alok, 2009; Oommen, 2015; Sarma, 2017; Reddy et al., 2021)

There have been interesting observations regarding the effects of grants. Jha (2004) postulated that if the component of untied grants is large in total grants, it may even be desirable to have a high revenue dependency until the revenue generation capacity of PRIs increases. On the other hand, a study by Rajaraman and Vasishtha (2000) regarding the rural local governments in Kerala found no empirical evidence, except for one district that suggests the redistributive nature of the distribution formula for untied grants between Panchayats within a district to compensate for low taxable capacity. In this respect, there is also an often discussed issue of the "flypaper effect", an empirical finding for sub-national governments that lump sum grants increase expenditure more than equivalent increases in voter incomes (Fisher, 1982; Turnbull, 1992 and Hines & Thaler, 1995). A study by Oommen (2015) analysed 24 GPs in Kerala for the years 2012-13 and 2013-14 and concluded that an increase in grants has not adversely affected their tax efforts, and thus there is no flypaper effect in these GPs. Previously Oomen et al. (2007) also concluded that grants seem to enhance, not crowd out, own source revenues and hypothesised that local governments utilise grants efficiently to stimulate economic activity and collection. In this regard, Rao (2011) opined that the hypothesis does not make much sense in a situation where sub-national governments raise very little revenue through taxes, like in the case of local governments in India, since the prospect of replacing own taxes for transfers does not exist.

It is also evident that PRIs' own revenue is low across the country, and many of them struggle with revenue mobilisation. In 1962, The Government of India formed the Santhanam Committee to study problems of resources and finances of PRIs in different states which pointed out the deplorable failure in collecting taxes and dues on the part of the PRIs. According to the committee, the difficulty seems to be due to proximity which means that the closer the tax-levying body is to the people, the greater the reluctance of local bodies to assess and collect taxes (Panth&Bohra,1995). Bagchi and Ghosh (2004) found that own revenue accounted for only as low as five per cent of the total revenue of Panchayats in West Bengal in 1997-98. A study by Babu (2009) on the revenue position of PRIs in 15 major states of India during 1997-98 and 2002-03 also found that in almost all the states, the own revenue (tax and non-tax) in their total revenue was very negligible. He also pointed out that the own revenues of PRIs are mostly accrued from gram panchayats, indicating that taxation powers are given to lower-tier Panchayats in most states. Several other studies also presented the low own-source revenue generation of PRIs (Jha, 2004; Chaudhuri, 2003; Jena & Gupta, 2008; Datta, 2009; Mohapatra, 2013; Reddy & Mohapatra, 2022).

The twin issue of revenue dependency and the difficulty of raising the own revenue of PRIs have also been a matter of concern in the North East states. In Assam, the Fourth State Finance Commission Report (2011) points out that a sizeable amount of funds allocated to the rural local bodies barely meet the remuneration needs of the PRIs, and almost nothing is left to meet the developmental needs of the rural areas. It implies that no significant resources are mobilised apart from grants from the higher tiers of government. Between 2010-11 to 2014-15, Government of India grants for Centrally Sponsored Schemes (CSS) provided the main source of revenue for PRIs in Assam, followed by central and state finance commission grants and the own revenue formed less than 10 per cent of their resources. In Sikkim, the rural local governments depend primarily on central and state government grants and have a minimal amount of own revenue, all of which are generated from non-tax revenues (Department of Commerce, Sikkim University, 2019). The same is true with PRIs in Arunachal Pradesh, Tripura and Manipur (Department of Economics, Rajiv Gandhi University, n.d.; Manipur University, 2018; Department of Economics, Tripura University, n.d.). Three states, viz., Meghalaya, Mizoram and Nagaland, have no PRI system in their state. Nonetheless, their local governments, which are mainly in the form of Autonomous District Councils and Village Councils, heavily depend on grants from higher tier governments and have many issues mobilising resources on their own (Umdor, 2014; Umdor&Syiem, 2018; Nunthara, 2014).

**A Brief Profile of Local Governments in NEI**

**Panchayati Raj Institutions**

PRIs in NEI precede the Constitutional Amendment Act (CAA) 1992. Different states had legal provisions for establishing PRIs in one form or another. Among the states, Assam was one of the pioneer states in establishing PRIs in India with the passing of the Assam Rural Panchayat Act in 1948. This initial act was amended and replaced by subsequent legislations in 1959, 1972, 1986 and finally in 1994, which also incorporated the provisions of the 73rd CAA. Two other states, Arunachal Pradesh and Sikkim, also had their original legislation passed at the state level. In Arunachal Pradesh, a committee was formed in 1964 by the Governor of Assam to consider the expansion and development of modern local self-government in the then NEFA. In Sikkim, the Sikkim Panchayat Act 1993 was enacted and established a two-tier system. Two other states, viz. Manipur and Tripura had their initial legislations guided by United Provinces (Uttar Pradesh) Panchayati Raj Act 1947. After attaining Manipur statehood in 1972, the state government enacted the Manipur Panchayat Raj Act of 1975, which provided for a three-tier system of Panchayats in the State. After the 73rd CAA, The Manipur Panchayati Raj Act 1994 was passed, and it came into force on April 23 1994. The Act provides for a two-tier system. In Tripura, the Tripura Panchayats Act. 1983, was brought into force in January 1984, replacing the United Provinces Panchayat Raj Act of 1947. Subsequently, the Tripura Panchayat Act was passed after the 73rd CAA in 1993, and a three-tier structure PRI was established in the state.

**Autonomous District Councils**

Autonomous District Councils (ADC) were established under the Sixth Schedule of the Indian Constitution on the recommendations of the North-East Frontiers (Assam) Tribal and Excluded Areas Sub-Committee, also known as the Bordoloi sub-committee, under the chairmanship of Gopinath Bordoloi, the then Chief Minister of Assam. (Hansaria & Hansaria 2005). Currently, there are 10 ADCs in four North East states.

**Statutory Autonomous Councils**

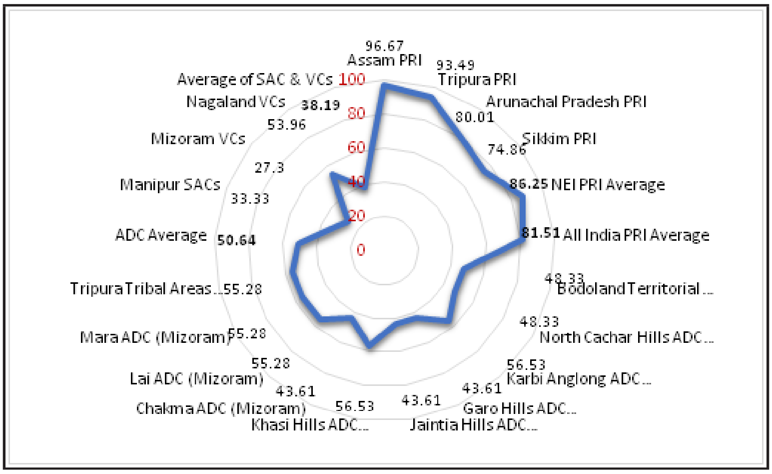
Another variant of local government which resembles ADCs is Statutory Autonomous Councils (SAC). These councils are established through acts passed by the state legislative Assembly. The states of Assam and Manipur have such councils. Currently, there are six SACs each in both states.

**Village Councils/Village Development Committees**

Another important type of local government in the region is Village Councils (VCs) found in the states of Mizoram and Nagaland. Mizoram had its village councils in 1952 when the traditional chieftainship was abolished. Nagaland had its VCs in 1978.

A study by the Centre for Policy Research (2014) presented an evaluation of the legislative provisions and executive orders of States pertaining to the core functions of local governments. They clubbed the core functions of PRIs for analysis into five main areas. They are Water supply, (b) Sanitation, solid waste management and drainage, (c) Roads, (d) Streetlights, (e) Community assets such as parks, burial and cremation grounds, water ways and other means of communication. Activities under these core functions are divided into two types; main activities and ancillary activities. Each core function is assigned 20 points distributed between main functions (15 points) and ancillary functions (5 points) with a total of 100 points. A summary of the performance of different states of NEI is presented in Figure 1.

**Figure 1: Relative Score of Different LGs in NEI based on Five Core Functions**




*Source: Authors' compilation based on a study by Centre for Policy Research (2014)*

Figure 1 shows that the score of PRIs is relatively higher than the ADCs and VCs. The average score of PRIs in NEI is 86.25, higher than the all-India PRI score, which is 81.51, whereas the average scores of ADCs and VCs is 50.64 and 40.63, respectively. Assam PRIs have the highest score, with 96.67, whereas PRIs in Sikkim scored 74.86, the lowest among PRIs. ADCs have an average score of 52.33, where Tripura Tribal Areas ADC scored 65.28, which is the highest, and the lowest score is from ADCs in Meghalaya, in which the three ADCs scored 43.61. Among the two states having VCs, Nagaland scored 53.96, whereas VCs in Mizoram scored 27.3, which is the lowest among all the local governments in NEI. While the study evaluated the local governments based on their legal mandate, it can be argued that the actual functions performed by these bodies would be determined by the availability of funds to them. The Fifteenth Finance Commission (15th FC), in its final report, has recommended a total grant of Rs. 4,36,361 crore for local governments for the award period of 2021-22 to 2025-26 of which Rs. 2,36,805 crore is for Rural Local Bodies (RLBs) including the Fifth and Sixth Schedule areas. It recommended a total of Rs. 4124.8 crore for the RLBs of NEI. This could boost the actual performance of the RLBs in NEI regarding their core functions, especially those in the Sixth Schedule areas, which were not provided with certain grants under the Fourteenth Finance Commission (14th FC).

## Grants from Union and State Finance Commissions

### Union Finance Commission

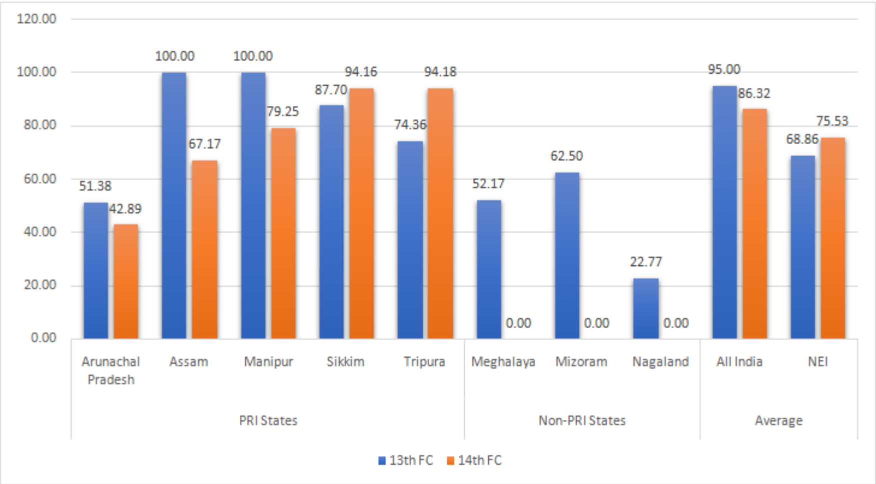
Article 280 (bb &c) of the Indian Constitution requires the UFC to recommend the President as to the "measures needed to augment the Consolidated Fund of the State to supplement the resources of the Panchayats and Municipalities in the state on the basis of recommendations made by the Finance Commission of the State". Based on this constitutional provision, the Tenth Finance Commission (10th FC) was the earliest to recommend devolution for local governments, although it had not been mandated in its terms of reference. Since then, the article has been incorporated in Terms of Reference (ToR) of all the succeeding UFCs. Most recently, the latest UFC, i.e., 15th FC was assigned the additional task of proposing measurable performance-based incentives for states at the appropriate level of government, which was mentioned in the seventh paragraph of its ToR.

### UFC Transfer to LGs in NEI

The UFC grant to PRIs initially consists of only Basic Grants (BG) for the delivery of basic services. Additionally, the 13thFC introduced Performance Grants (PG) effective from 2011-12 based on the performance of PRIs in specific given standards. Under the 13thFC, all the states in NEI received the two types of grants regardless of their form of local government. However, under the 14th FC, non-PRI states viz. Meghalaya, Mizoram and Nagaland ceased to receive these grants. The 15th FC resumed providing these grants to the non-PRI states.

The allocation and release of BGs during the 13thand 14th FC are presented in Figure 2. During the 13th FC, all the states except Nagaland are able to avail more than 50% of BG allocated to them. Assam and Manipur managed to withdraw 100 per cent of their allocation. The states of Sikkim, Tripura, Mizoram, Manipur and Meghalaya can also receive most of their allocation. There are three states which received a release of more than what they were allotted in that year. Assam had such surplus allocation in 2012-13, Manipur in 2014-15, and Sikkim in 2011-12. The 14th FC BGs were released for the PRI states only. From the given data, we can see that in the fiscal years between 2015-16 to 2019-20, all the PRI states managed to receive more than 50 per cent of their allocation, but only Assam and Manipur could avail 100 per cent. The states of Sikkim and Tripura received 94.18 per cent. Other PRI states also availed a majority of their allocation. At all India levels, 19 out of 29 states are able to draw 100 per cent of their BG funds. Failure to draw the amount allotted to the states is mainly due to non-submission of Utilisation Certificates (UCs).

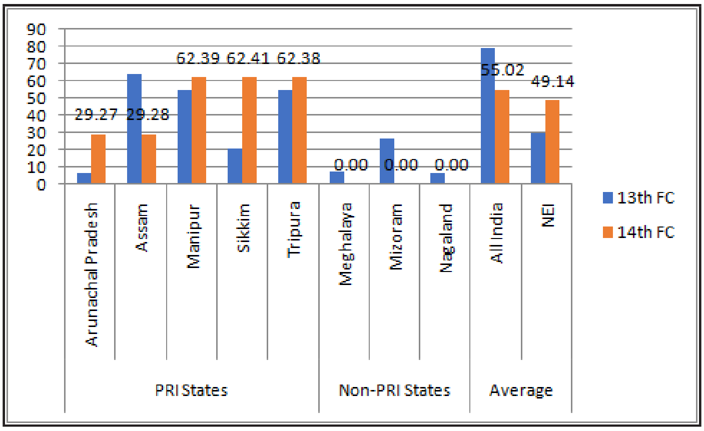
**Figure 2: Percentage of Actual Release of Basic Grants Against Total Allocations During 13th and 14th Finance Commissions**




*Source: Authors' calculation based on the Annual Report of the Ministry of Panchayati Raj (2018-19)*

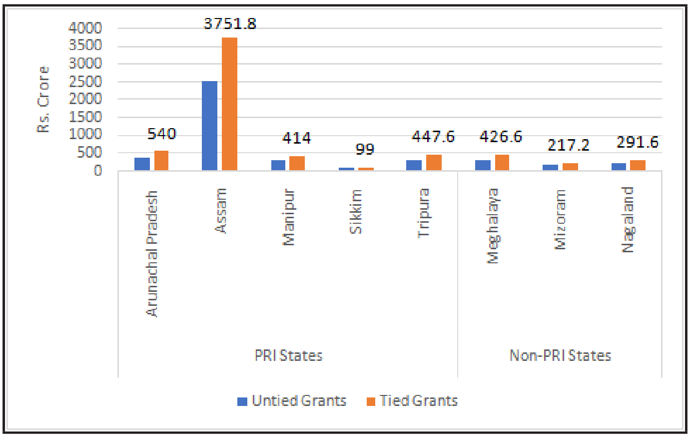
Allocation and release of PGs during the 13th and 14th FC are also shown in Figure 3. The data shows that allocation and actual release differ more widely in PG than in BG. The low percentage of release in states indicates that many PRIs across states failed to meet the criteria set by the UFC for releasing PGs during their recommendation period. During the 13thFC, the release of PG was highest to the state of Assam, which managed to secure 64.13 per cent of the allocation, whereas the same was lowest in Arunachal Pradesh which avail only 6.96 per cent. Two other PRI states, Manipur and Tripura, received a release of more than 50 per cent, whereas all non-PRI states of Meghalaya, Mizoram and Nagaland failed to avail 50 per cent of the allocation. Our data set for 14th FC, i.e. 2015-16 to 2019-20, is incomplete due to the unavailability of data for the last financial year. From the available data, we can see that out of five PRI states, three states, viz Sikkim, Manipur and Tripura, have availed more than 60 per cent of PGs allocated to them. In contrast, Arunachal Pradesh and Assam were availing only around 30 per cent of the available fund. At all India level, 12 states could avail 100 per cent of their PGs during 13th FC, and only nine states availed 100 per cent under the 14th FC.

**Figure 3: Actual Release of Basic Grants as Percentage of Total Allocation During 13th and 14th Finance Commissions**




*Source: Authors' calculation based on Centre for Policy Research (2014) & Annual Report of Ministry of Panchayati Raj (2018-19)*

**Figure 4: 15th FC Recommendation of Tied and Untied Grants to RLBs in NEI**




*Source: Authors' compilation from Ministry of Finance, Government of India (Link: https://swachhbharatmission.gov.in/SBMCMS/writereaddata/portal/images/pdf/RLB_Guidelines_for_the_15th_FC.pdf)*

The 15th FC recommendation to RLBs is also classified into tied and untied grants. The tied grants constitute 60 percent of the grants earmarked and are to be utilised for national priorities including drinking water supply, rainwater harvesting and sanitation, while 40 percent is untied and can be used at the discretion of the RLBs. The volume of tied and untied grants allocated to RLBs of NEI by the 15th FC is shown in Figure 4.

**State Finance Commissions**

Article 243 (I) of the 73rd CAA requires states to set up a State Finance Commission to review the financial position of the Panchayats and to make necessary recommendations to the Governor. It should be constituted within one year from the commencement of the act and thereafter at the expiration of every fifth year. It exempted three states, i.e., Meghalaya, Mizoram and Nagaland, since the entirety of these states falls under scheduled and tribal areas. Although exempted, Mizoram and Nagaland constituted their SFCs. The success of states in forming SFCs and implementing their recommendations differ widely nationally and regionally in NEI. Two states, i.e., Assam and Sikkim, had completed their fifth SFC, while two other states, Manipur and Tripura, had their third SFC completed. Arunachal Pradesh has completed its second SFC, while Mizoram and Nagaland have completed their first SFC and formed their second. Meghalaya passed an act in 2012 to establish SFC in the state, but the state is yet to form its first SFC.

SFCs across states have different approaches in determining formulas for vertical and horizontal transfer of funds across local governments. The criteria of transfer used by the latest SFC of North East states are highlighted in Table 1.

**Table 1: Criteria of Transfer Used by the Latest SFCs of North East States**

| State | Latest SFC Report | Award Period | Basis for Vertical Sharing between States and LGs | | Basis for Horizontal Sharing between LGs | |
|---|---|---|---|---|---|---|
| | | | Criteria | Percentage | Criteria | Remarks |
| Arunachal Pradesh | 2nd | 2015-16 to 2019-20 | NA | NA | NA | NA |
| Assam | 5th | 2015-16 to 2019-20 | Share of Net Own Tax Revenue | 15.5% in 2015-16, 15% in 2016-17, 14.50% in 2017-18, 14% in 2018-19, and 13.5% in 2019-2020. | Not Specified | Distribution based on population (2011 census). (80%); -20% density |
| Manipur | 3rd | 2013-14 to 2017-18 | Share of Total Revenue Receipts | 10% of State's own tax revenue (SOTR), non-tax revenue and share in the central taxes. | PRIs (35.28%), ULBs (22.49%) and ADCs (42.33%) | Distribution based on population (2011 census). |

| | | | | | | |
|---|---|---|---|---|---|---|
| Mizoram | 1st | 2015-16 to 2019-20 | Share of Net Own Tax Revenue | 15% of state's own tax revenues. | VCs (24.17%), ULBs (17.50%) and ADCs (58.33%) | Distribution among ADCs, VCs and AMC proposed in 3 stages |
| Sikkim | 5th | 2020-21 to 2024-25 | Share of Net Own Tax Revenue | 4.5% SOTR 2020-2025; 0.5% of net proceeds of SOTR for capacity building of PRIs and ULBs; 0.5% of net proceeds of SOTR for most backward PRIs and ULBs | PRI (70%) and ULB (30%) | Distribution based on expected rural and urban population during 2020-25 |
| Tripura | 3rd | 2009-10 to 2014-15 | Gap Filling Approach | Pre-devolution gap obtained by assessing requirement of establishment expenditure, maintenance expenditure and development expenditure of the RLBs. | Assessment of Pre devolution gap for these LBs | - |
| Meghalaya | The state is yet to form its first SFC | | | | | |
| Nagaland | 2nd | 2013- | N.A | N.A | N.A | N.A |

*Source: Authors' compilation from SFC Report of different States*

SFCs across states have different approaches in determining formulas for vertical and horizontal transfer of funds across local governments. The SFC report of Arunachal Pradesh does not identify such a formula, and the information required is not available in the report, while the SFC report of Nagaland is also unavailable.

Among the other five states, for determining vertical sharing of resources between the state government and local governments, the share of net own tax revenue is used by three states, namely Assam, Mizoram and Sikkim. The percentage to be transferred varies among these states. Assam Fifth SFC has recommended a share of 15.5 per cent of its net own tax revenue in the year 2015-16, which decreases 0.5 per cent annuallythereaftertill2019-20 when the state will share 13.5 per cent. The First SFC of Mizoram has recommended a share of 15 per cent of its net own tax revenue annually during 2015-16 to 2019-20. The Fifth Sikkim SFC recommended a sharing of 4.5 per cent of the state's own tax revenue between 2020-2025, out of which 0.5 per cent of net proceeds of the state's own tax revenue for capacity building of PRIs and ULBs and 0.5 per cent of net proceeds of it for most backward PRIs and ULBs. The Third SFC of Manipur recommended a sharing of total revenue receipt between the state government and local governments, out of which 10 per cent of the state's own tax revenue, non-tax revenue, and share in the central taxes will go to local governments. The Third SFC of Tripura uses a gap-filling approach by recommending the annual share based on the pre-devolution gap obtained by assessing the requirement of establishment expenditure, maintenance expenditure and development across local governments.

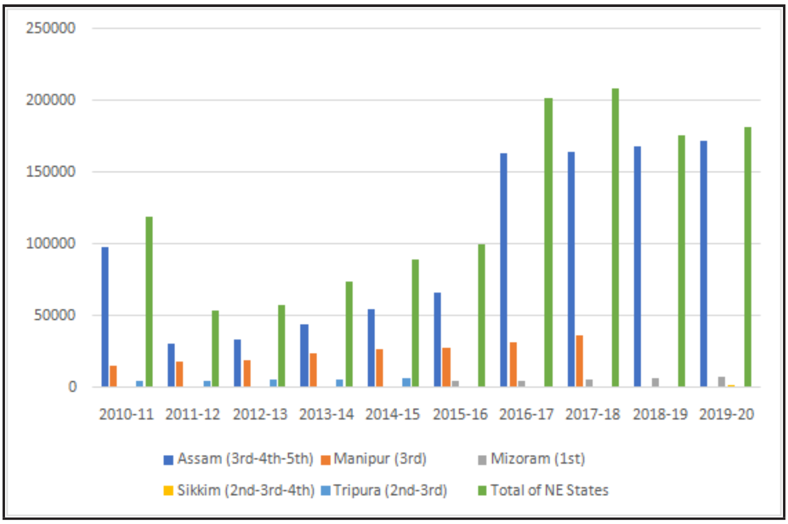
In determining the horizontal sharing of these recommended funds, the SFC of states allocates various quantities to local governments. While Assam and Tripura SFCs had not specified the quantity in terms of percentage, the SFCs of Manipur, Mizoram and

Sikkim made their recommendations in terms of percentage. The Third SFC of Manipur allocated 35.28 per cent to PRIs, 22.49 per cent to ULBs and 42.33 per cent to ADCs, while the First SFC of Mizoram recommended 24.17 per cent to VCs, 17.50 per cent to ULBs and 58.33 per cent to ADCs and the Fifth Sikkim SFC recommended 70 per cent for PRI and 30 per cent for ULBs. For determining devolution across similar local governments, the SFC of all states uses the number of populations as criteria, and the Fifth Assam SFC distinctly uses the density of population in addition to the total population number.

**Devolution Recommended by SFCs to Local Bodies (Urban and Rural)**

The recommended devolution of SFCs of NE states to local bodies (urban and rural) is given in Figure 4. Data on five of the six states having SFC is available, while data of two states viz. Nagaland and Arunachal Pradesh are not available. The C&AG reports show no devolution from the state government to the PRIs in recent years, while we could find certain amounts of devolution to the ULBs. The periodicity and regularity are not uniform among states due to differences in the timing of SFC formation. In Figure 5, we can see the total devolution recommended by SFCs in the five states. The total devolution in Assam is the highest, while devolution in Sikkim is the lowest among the states.

**Figure 5: Total Recommended Devolution by SFCs to Local Bodies (Urban & Rural) across NEI**

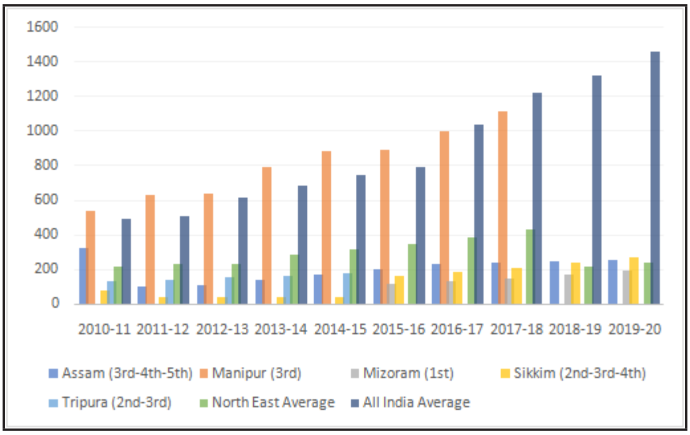



*Source: Authors' compilation based on a study by National Institute of Public Finance and Policy (2018)*

Assam SFC has recommended as much as Rs. 98,496 crores for the financial year 2010-11 but is reduced to Rs. 30,659 crores in the next year, which is quite remarkable given the fact that the remaining of the years saw an increasing trend. Another unique pattern is also found in the case of Sikkim, where the devolution amount was reduced from Rs. 488 crores in 2010-11 to Rs. 246 crores in 2011-12, which remained the same up to the fiscal year 2014-15. In all other cases, there is a continuous increase in the total devolution recommended over the financial years.

Figure 6 shows the per capita devolution recommended by SFCs of the states to their local bodies (urban and rural). Among the five states, Manipur SFC has recommended the highest per capita devolution while Sikkim SFC has the lowest per capita devolution recommended between 2010-11 to 2014-15, but Mizoram SFC has recommended the lowest per capita devolution between 2015-16 to 2019-20. The per capita devolution also saw an unusual reduction from 2010-11 to 2011-12 in Assam and Sikkim, while other states followed the pattern of their total devolution over the years. It can also be seen from the table that the average per capita devolution in NEI is quite low compared to the average of all states in India. In many cases, it only adds up to 50 per cent of the all-India average.

**Figure 6: Per Capita Recommended Devolution by SFCs to local bodies (urban and rural) across NEI**

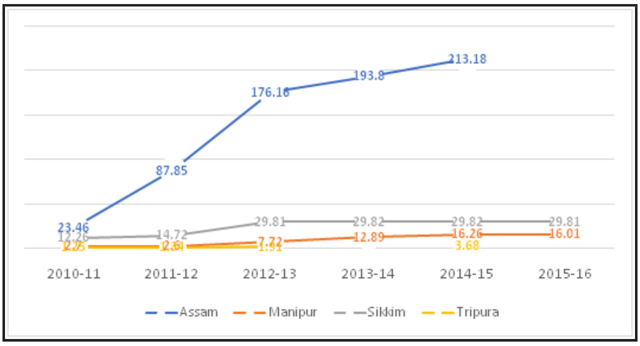



*Source: Authors' compilation based on a study by National Institute of Public Finance and Policy (2018)*

### Own Revenue Generation and Expenditure

Evaluation of State Finances and SFC reports also highlights the amount of own revenue of local bodies across states. Among the PRI states, Arunachal Pradesh is the lone state with no significant revenue collection. The revenue collection of Assam PRIs is shown in the Outcome Evaluation of State Finances (2018) based on the CAG report (2010-11 to 2014-15) and also from the Fifth Assam SFC report (2010-11 to 2019-20). The own revenue and expenditure of Manipur PRIs are available from the evaluation of state finances for a period between 2010-11 to 2017-18, that of Sikkim is available between 2010-11 to 2015-16, and that of Tripura is also available for the period between 2006-07 to 2016-17. Taking the uniform period of 2010-11 to 2015-16, the performance of different states is given in Figure 7.

**Figure 7: Own Revenue Generated by PRIs of NEI from 2010-11 to 2015-16** **(Figures in Crore)**



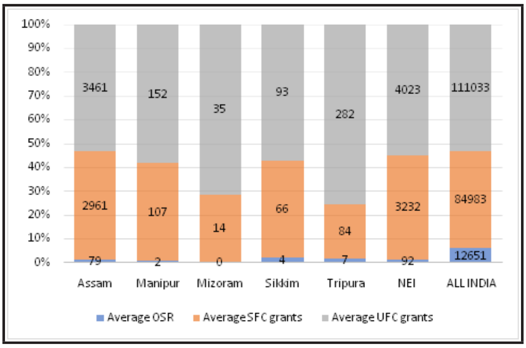

*Source: Authors' compilation from evaluation of State finances under the 15th FC& SFC reports*

As seen from Table 3, the absolute amount of own revenue raised by PRIs over the years is higher in Assam compared to other states. However, the data on Assam is inconsistent with its Fifth SFC report, which shows a lower and more moderate growth over the same period. Among the other three states, the PRIs of Sikkim have collected the highest revenue, mainly from non-tax revenue. Manipur PRIs had a significant increase in their own revenue collection from 2011-12 to 2014-15 but saw a reduction in 2015-16. Tripura PRIs have a more constant collection rate than Manipur, but the data is unavailable for 2013-14 and 2015-16.

The average share of Own Revenue, SFC grants and UFC grants to PRIs in the years 2017-18, 2018-19 and 2021-22 is found in the Expert Committee Report on Own Source Revenue of Rural Local Bodies, Ministry of Panchayati Raj, Government of India. The data shows that the share of own revenue is extremely low in the states of NEI and the share of UFC grants is more than 50 per cent in all the states, and the SFC grants are below 45 per cent.

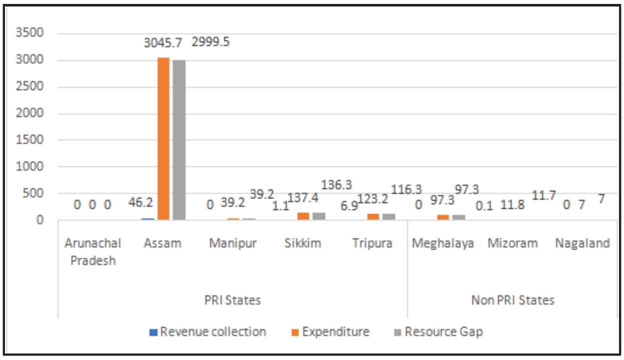
Another recent study which shows the own revenue and expenditure of PRIs is done by Indian Institute of Public Administration (2019), showing an average of revenue collection by panchayats, expenditure by panchayats, and resource gap from 2012-13 to 2017-18. Their finding is summarised in Figure 6. Per Capita Revenue, Per Capita Expenditure and Fiscal Autonomy Index at the Panchayat level in NEI are also shown in Table 2. Apart from data on PRIs, the study also shows data on non-PRI states in which the performance of the existing local government in the states is evaluated for comparison.

**Figure 8: Relative Share of Average Own Revenue, Average SFC Grants and Average UFC Grants to PRIs**




*Source: Authors' compilation from Ministry of Panchayati Raj, Government of India*

**Figure 9: Average Revenue Collection, Average Expenditure and Resource Gap at Panchayat Level in North East India (Rs. in crore)**




*Source: Authors' compilation based on a study by Indian Institute of Public Administration (2019)*

**Table 2: Per Capita Revenue, Per Capita Expenditure and Fiscal Autonomy Index at Panchayat level in PRI and Non-PRI States**

| Categories | States | Per-capita Revenue (In Rupees) | Per Capita Expenditure (In Rupees) | Share of Own Revenue in Total Expenditure (Fiscal Autonomy Index) |
|---|---|---|---|---|
| PRI States | Arunachal Pradesh | 0 | 0 | 0 |
| | Assam | 15.6 | 1028.1 | 1.5 |
| | Manipur | 0 | 166 | 0 |
| | Sikkim | 21.3 | 2780 | 0.8 |
| | Tripura | 15.3 | 274.2 | 5.6 |
| Non PRI States | Meghalaya | 0 | 373.9 | 0 |
| | Mizoram | 1.4 | 226.6 | 0.8 |
| | Nagaland | 0 | 42 | 0 |

*Source: Same as Figure 9*

Among all the states, the absolute amount of own revenue collection by PRI is highest in Assam, as also shown in the Table 2. However, in terms of per capita collection, Sikkim has the highest per capita collection, followed by Assam and Tripura. The amount of expenditure by PRIs is also relatively much higher in Assam compared to the rest of the states. However, the per capita expenditure is highest in Sikkim, which has more than double the per capita expenditure of PRIs in Assam. Manipur came third, with Tripura having the least per capita expenditure among the PRI states. Among the non-PRI states, Meghalaya has the highest per capita expenditure, which Mizoram and Nagaland follow. The per capita expenditure of VCs in Nagaland is relatively low compared to the rest of the PRI and non-PRI states.

The difference between the revenue collection and expenditure by panchayats, also known as the 'resource gap', is also shown in Figure 9. The absolute amount of resource gap is highest in Assam, followed by Sikkim, Tripura and Manipur among PRI states. Among non-PRI states, the resource gap is largest in Meghalaya, distantly followed in order by Mizoram and Nagaland.

Another important variable for understanding the fiscal position of PRIs is the percentage share of their own revenue in total expenditure. It can be seen from Table 2 that the scores of all states are remarkably low, which shows the magnitude of revenue dependency of PRIs on their respective state governments and the union government. Among PRI states with the highest share of own revenue is Tripura, with 5.6 per cent of own revenue against expenditure, followed by Assam and Sikkim, while Manipur PRIs have no significant share. Among non-PRI states, Mizoram has a small 0.8 per cent share of own revenue, but the other two states of Meghalaya and Nagaland have no significant share of their own revenue to their total expenditure.

**Case Study: Finances of Selected PRIs in NEI During COVID-19 Pandemic**

The case study examines the finances of rural local governments (Panchayats and Village Councils) from eight states of NEI which received National Panchayat Awards (NPA) in 2021 before and during the COVID-19 pandemic. These awardee Panchayats are recommended by the State Governments/Union Territories, and the awards are given on National Panchayati Raj Day, celebrated on April 24 every year. The awards are given in four categories, namely.

* Deen Dayal Upadhyay Panchayat Sashaktikaran Puraskar (DDUPSP)
* Nanaji Deshmukh Rashtriya Gaurav Gram Sabha Puraskar (NDRGGSP)
* Gram Panchayat Development Plan Award (GPDPA)
* Child-friendly Gram Panchayat Award (CFGPA)

**Data & Methodology**

The data on the finances of PRIs is collected from the *eGramSwaraj* website of the Government of India, which is the online accounting database of PRIs. The monthly receipt and expenditure amount, as shown in the voucher, are taken for analysis. We categorise the financial year 2019-20 as the pre-COVID-19 period and 2020-21 as the COVID-19 period. We applied purposive sampling in two stages. In the first stage, the availability of monthly receipt and expenditure vouchers of all the PRIs receiving National Panchayat Awards 2021 are checked for three financial years, i.e. 2019-20, which is pre COVID-19 period, as well as 2020-21 and 2021-22 which also can be termed as COVID-19 period. After checking the availability of these accounts, we observed that awardee PRIs in four states-Arunachal Pradesh, Meghalaya, Mizoram, and Nagaland, did not provide significant financial information on the website. For this reason, the awardee PRIs/ local governments in these states are excluded in the next stage of analysis. For the second stage of sampling and our final analysis, we select one awardee gram panchayat (GP) which provides the most significant monthly receipt and expenditure on *eGramSwaraj* from each of the remaining four states. GPs with the most updated monthly accounts in 2019-20 and 2020-21 are selected from each state for final analysis. Suppose the number of availabilities of monthly vouchers is similar among GPs in a state. In that case, the GP with the most number of vouchers available in the next year, i.e., 2021-22, is selected. To ensure uniformity across PRIs in the states, only GPs are selected for the final analysis since two states followed a two-tier system of PRI, whereas two of the states followed a three-tier system. The GPs included in the final sample are; Luwangsangbam GP from Manipur, Gogamukh GP from Assam, Budang Kamerey GP from Sikkim and Tuichindrai GP from Tripura. We studied their financial reporting, sources of receipt, including grants from the UFC, grants from state governments and their own revenue generation. The relative share of different sources of receipt, receipt volatility, volume of expenditure and expenditure volatility are examined in the subsequent paragraphs.

**Financial Reporting**

The availability status of monthly accounts of awardee PRIs in eight NEI states is given in Appendix 1. We can observe from the table that among states having the PRI system, the monthly accounts of all PRIs in Arunachal Pradesh are not updated in *eGramSwaraj,* whereas the accounts of PRIs in Assam, Manipur, Sikkim, and Tripura are regularly updated. All the non-PRI states, i.e. Meghalaya, Mizoram, and Nagaland, do not update their monthly accounts during 2019-20 to 2021-22. We can find the monthly accounts of VCs of Mizoram being updated a couple of months in 2020-21 and 2021-22, which does not sufficiently provide significant information for analysing their finances. The rural local governments in Meghalaya and Nagaland do not update their monthly accounts during the same period. The details are shown in Appendix 1.

**Grants from the Union Finance Commissions**

The UFCs recommend grants to PRIs from time to time. The 14th FC grants were received by PRIs till March 2021. They also started receiving the 15th FC grants in March 2021. Even though different UFCs recommend the funds received, they are categorised together as UFC Grants in our analysis since their sources are the same. The UFC grant constitutes a large percentage of total revenue in the entire sample GPs. Remarkably, it is the sole source of revenue for Luwangsangbam GP in Manipur in both the pre-COVID-19 and COVID-19 periods. It also constitutes a significant percentage of revenue in Gogamukh and Tuichindrai GPs, whereas it formed a smaller share than Grant in Aid in the case of Budang Kamerey. This is shown in Figure 10.

**Grant in Aid from State Governments**

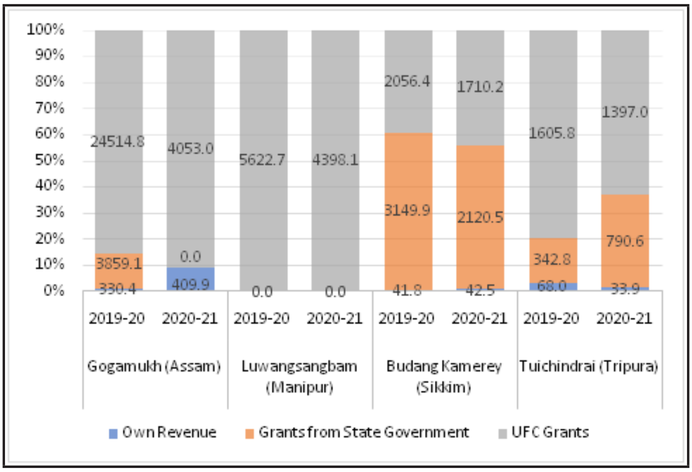
Due to variations in the formation and effectiveness of SFCs in different states, the devolution of funds varies from state to state. Among our sample PRIs, only Luwangsangbam GP in Manipur did not receive any Grant in Aid (GIA) from the state in both Pre-COVID-19 and Post-COVID-19 periods, while the other three GPs received a certain amount of GIA in the least one of the periods. The highest share of GIA to total revenue was received by Budang Kamerey GP in Sikkim, which received 60.02 per cent and 54 per cent in 2019-2020 and 2020-21, respectively. This shows the successful efforts of their SFC and state government in transferring resources to local governments. Among the other two GPs, Tuichindrai GP in Tripura received 17 per cent and 35.59 per cent GIA out of their total revenue in 2019-20 and 2020-21, respectively, whereas Gogamukh GP received only 0.11 per cent in 2019-20 but did not receive any GIA in 2020-21.This is depicted in Figure 10.

**Own Revenue Generation**

PRIs in India are known to have a common problem of low own revenue generation despite the constitutional empowerment from the government of India. This issue is also clearly evident in the present study. As shown in Figure 10, the percentage of own revenue to total revenue of the four PRIs is extremely low in the pre-COVID-19 and post-COVID-19 periods. In both years, the own revenue of each of the PRIs is less than 10 per cent of their total receipt. While the rest of the three PRIs collected a small amount of their own revenue each year, Luwangswangbam GP in Manipur did not have any own-revenue collection in both years. Although the share of own revenue generation by Gogamukh GP increases from 0.9 per cent in 2019-20 to 9.18 per cent in 2020-21, analysis of their monthly account shows that Rs. 2,50,000 recorded as own revenue in May 2021 is debited from the UFC Grants which was received previously. If we exclude this amount from the own revenue, the share of own revenue to the total revenue of Gogamukh in 2020-21 will become 3.58 per cent.

**Figure 10: Percentage Share of Own Revenue, Grants from State Government and UFC Grants *(Figures in Rs. '000)**

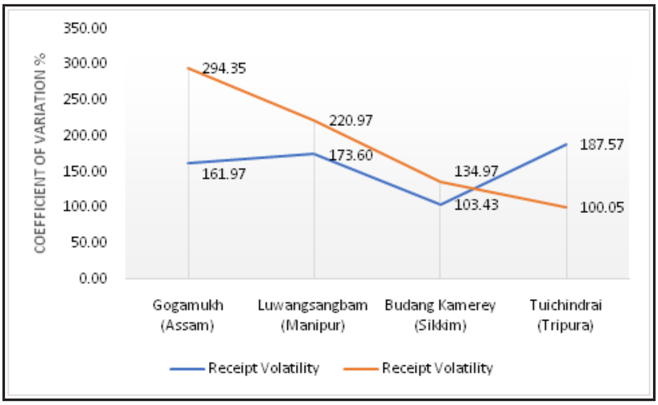



*Source: Authors' calculation from eGramswaraj*

### Receipt Volatility

From the monthly accounts of the GPs, we estimated the volatility of their receipt before and during COVID-19 by estimating the coefficient of variation (Standard Deviation/Mean) of their total receipt. The overall receipt volatility is very high in these GPs. It can be observed from their accounts that their high dependence on grants from the state and union government led to high uncertainty in their monthly receipt. Except for Tuichindrai GP which has lower receipt volatility during the COVID-19 period, the other three GPs saw an even higher volatility in their revenue during the COVID-19 period. The result is shown in Figure 11.

**Figure 11: Receipt Volatility of Sample GPs Before and During COVID-19**

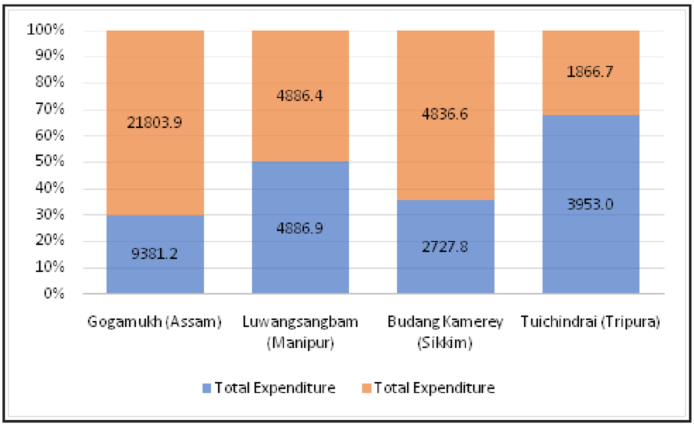



*Source: Same as Figure 10*

## Expenditure Analysis

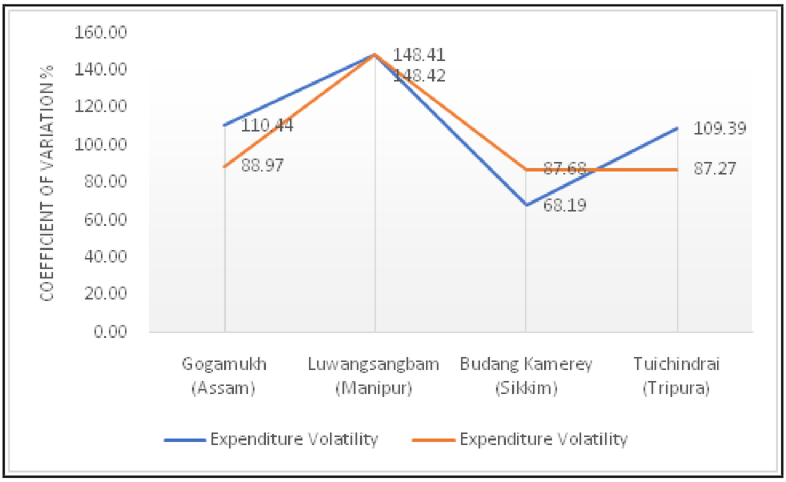
The total expenditure incurred by sample GPs in the pre-COVID-19 and COVID-19 periods is presented in Figure 12. As per their monthly accounts in eGramSwaraj, the total expenditure of two GPs, i.e., Gogamukh GP in Assam and BudangKamerey GP of Sikkim, increases by 132.4 per cent and 77.3 per cent, respectively, from 2019-2020 to 2020-21 whereas the total expenditure of Luwangsangbam GP of Manipur and Tuichindrai GP of Tripura decreases by 0.01 per cent and 52.78 per cent respectively during the same period.

**Figure 12: Expenditure of Sample GPs Before and During COVID-19 (Figures in Rs. '000)**




*Source: Same as Figure 10*

**Figure 13: Expenditure Volatility of Sample GPs Before and During COVID-19**




*Source: Same as Figure 10*

The expenditure volatility of the sample GPs is also estimated and shown in Figure 13. The data shows high volatility in their monthly expenditure in both years. However, the expenditure volatility does not show a huge difference before and during the COVID-19 period. While the monthly expenditure of Gogamukh GP and Tuichindrai GP are lower before the COVID-19 period, the monthly expenditure of Luwangsangbam GP and Budang Kamerey GP are slightly higher during the COVID-19 period.

**Concluding Observations and Suggestions**

Our study highlighted the dependence of PRIs in NEI on the UFC grants and shows their inability to draw their earmarked funds. The same issue is also illuminated by the case study, as the UFC grants are the main reason for the increase in the receipt and expenditure of sample GPs amidst the COVID-19 pandemic. These grants do not seem to be substituted by other sources of revenue anytime soon. A proper design of grants for PRIs by each UFCs in which untied funds have a significant share could help in the future. The 15th FC recommendation of tied and untied grants is a positive measure where PRIs and state governments could coordinate to tap the amount of resources allotted to them.

The progress of the NEI states in forming SFCs is quite uneven, and the recommended devolution also varies widely. Each state, including the states which have no mandate to form SFCs, would likely benefit from forming one because there is no other body under the Constitution which could enhance the effective vertical and horizontal distribution of resources within the state. The case study also shows that grants recommended by SFCs are a major source of receipt next to the UFC grant in all the GPs and are even larger than the UFC grant in the case of GPs in Sikkim. Thus, SFCs could play a more significant role in successful revenue sharing and resource mobilisation in each state.

The per capita revenue and per capita expenditure vary widely across NE states. The level of own revenue generation is remarkably low in most states, and the finding that the low percentage of own revenue to total revenue in the sample GPs underlined the weak resource base of these PRIs. This is a persisting issue across India. As suggested by Sahasharnaman (2012), one general solution to this problem might be incentivising competition among PRI units, ranking them according to their contribution towards the provision of certain services and the creation of public assets in their areas. While the NPA are given by the Ministry of Panchayati Raj each year, state governments may also do the same by incorporating more indicators based on local needs and priorities.

The challenge of addressing transparency and accountability remains. Even among Panchayats which received NPA, their accounts are still unevenly updated in the *eGramSwaraj*. Since these are the best-performing PRIs, the PRIs which perform worse will have much bigger challenges. Financial transparency and accountability should be key indicators in the national or state-level ranking of Panchayat performances. Apart from the accounting portal *eGramSwaraj,* the online auditing portal *Audit Online* could be the basis for ranking PRIs and determining the grants transferred to them.

A suggestion made by Alok (2009), arguing that PRIs could borrow under the Local Authorities Loans Act, 1914, a Central Act which enables the grants of loans to local authorities, including panchayats, seems to remain a key alternative for PRIs to raise resources. PRI units in NEI might utilise this option depending on its viability in their respective states.

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**Appendix 1:Availability Status of Monthly Accounts of Awardee PRIs in eGramSwaraj**

| State | Name of PRI | Tier | Award | Category | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|---|---|
| Arunachal Pradesh | Siang | District | DDUPSP | General | 0 | 0 | 0 |
| | Parong 1 | Village | DDUPSP | General | 0 | 0 | 0 |
| | Tassar | Village | DDUPSP | General | 0 | 0 | 0 |
| | Singin IC | Village | DDUPSP | General | 0 | 0 | 0 |
| | NamsingSanngo | Village | NDRGGSP | - | 0 | 0 | 0 |
| | Hukan | Village | GPDPA | - | 0 | 0 | 0 |
| | Tebitall | Village | CFGPA | - | 0 | 0 | 0 |
| Assam | Tinsukia | District | DDUPSP | General | 12 | 9 | 7 |
| | Dimoria | Block | DDUPSP | General | 11 | 12 | 6 |
| | Machkhowa | Block | DDUPSP | General | 12 | 10 | 5 |
| | Madhaya Sissitangani | Village | DDUPSP | General | 11 | 10 | 6 |
| | Kumarpatty | Village | DDUPSP | General | 11 | 7 | 3 |
| | Azara | Village | DDUPSP | General | 12 | 12 | 4 |
| | Sonapur | Village | NDRGGSP | - | 12 | 12 | 5 |
| | Gogamukh | Village | GPDPA | - | 12 | 12 | 6 |
| | Talap | Village | CFGPA | - | 12 | 11 | 7 |
| Manipur | Imphal West | District | DDUPSP | General | 0 | 4 | 4 |
| | Keinou | Village | DDUPSP | Rev. Gen. | 10 | 10 | 4 |
| | Top Dusara | Village | DDUPSP | N. R. Mgt. | 10 | 9 | 4 |
| | MayengLamjao | Village | NDRGGSP | - | 11 | 8 | 0 |
| | Luwangsangbam | Village | GPDPA | - | 11 | 10 | 1 |
| | Keinou | Village | CFGPA | - | 10 | 10 | 4 |
| Meghalaya | Mawiong | Village | GPDPA | - | 0 | 0 | 0 |
| Mizoram | Maubuang | Village | DDUPSP | Sanitation | 0 | 1 | 3 |
| | Mualthuam N | Village | NDRGGSP | - | 0 | 1 | 1 |
| | KolasibVenglai | Village | GPDPA | - | 0 | 1 | 3 |
| | Sawleng | Village | CFGPA | - | 0 | 1 | 3 |
| Nagaland | Kigwema | Village | DDUPSP | General | 0 | 0 | 0 |
| | Vihokhu | Village | DDUPSP | General | 0 | 0 | 0 |
| | Vihokhu | Village | NDRGGSP | - | 0 | 0 | 0 |
| | Kigwema | Village | GPDPA | - | 0 | 0 | 0 |
| | Zisunyu | Village | CFGPA | - | 0 | 0 | 0 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Sikkim | East District | District | DDUPSP | General | 0 | 3 | 1 |
| | Lungchok Kamarey | Village | DDUPSP | Rev. Gen. | 12 | 12 | 5 |
| | Budang Kamerey | Village | DDUPSP | Rev. Gen. | 12 | 12 | 7 |
| | Singhik | Village | NDRGGSP | - | 12 | 12 | 6 |
| | Tingvong | Village | GPDPA | - | 12 | 12 | 7 |
| | Rhenock | Village | CFGPA | - | 12 | 12 | 7 |
| Tripura | Gomati | District | DDUPSP | General | 12 | 12 | 6 |
| | Charilam | Block | DDUPSP | General | 12 | 12 | 3 |
| | Dukli | Block | DDUPSP | General | 12 | 12 | 5 |
| | North Charilam | Village | DDUPSP | General | 12 | 11 | 5 |
| | Tuchindrai | Village | DDUPSP | General | 12 | 12 | 7 |
| | Rowa | Village | NDRGGSP | - | 11 | 12 | 5 |
| | Nakful | Village | GPDPA | - | 10 | 11 | 1 |
| | Kadamtala | Village | CFGPA | - | 12 | 12 | 3 |