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ENRICH YOUR PANCHAYAT



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ENRICH YOUR PANCHAYAT

“There are in our villages inexhaustible resources, not for commercial purposes in every case but certainly for local purposes in almost every case. The greatest tragedy is the hopeless unwillingness of the villagers to better their lot.” This is what Gandhiji said in 1937.

This has been the experience of many other pioneers in the field of rural reconstruction, such as Tagore and Brayne, and in the many isolated projects that were launched by various non-official and official organizations. The resources were there, but so far as their utilisation was concerned, the people were apathetic and ignorant of their own strength and potentialities.

Such was the situation when the Government directed its attention towards mobilising the human and material resources in the rural areas. An Extension Service was created. It provided technical know-how and limited nucleus funds and supplies in different fields.

But this service was made subservient to the needs and wishes of the people—the community. Hence, community planning and understanding became the basis of rural development work.

This process reached its culmination in the recommendations of the Balwantrai Mehta Committee. It recommended a three-tier system of democratic decentralisation at the village, Block and district levels. It has now been implemented in several States under the system of Panchayati Raj with the formation of Panchayats, Panchayat Samitis and Zila Parishads.

At the village level, the Panchayat has been accepted as the institution which must assume total responsibility for village development.

The People are their own Masters

The initiative for development has thus come to rest squarely on the people. They are now their own masters. They have

before them a new horizon; and it is their drive and resourcefulness which will either determine the pace of development or set bounds to it.

The people's representatives in the Panchayat have a definite role to play. They have now the means and the authority to enlist Government assistance to the full. They can draw on officials to help them frame development plans, assess resources, devise means of mobilising them, and so on. Again, the Extension Service places at their disposal technical knowledge and assists in building up a supply line. The community's main responsibility lies in utilising these services to the maximum and, above all, matching them with their own resources—human and material.

This leaves to the people a wide field to work in. The adult population of the village which constitutes the Gaon Sabha will determine the future trends of development, according to its own lights. However, Panchayati Raj now affords everyone an opportunity to organise individual effort and activity through the Panchayat. The chosen representatives of the people in the Panchayat will be effective to the extent they enjoy the full and willing co-operation of the rural population in various fields of activity. It is, therefore, up to them to make the Panchayat what it is meant to be—an organ of effective local self-government.

The Strength of the Panchayat is the People's Strength

There are various ways in which the people can enrich their Panchayat. This does not mean making it only financially sound, though it is one of the most important aspects. It is the people's spirit, the spirit of the entire adult population of the village, that will enable the Panchayat to make an impact on each and every family.

Once such a spirit prevails, it will be possible for everyone to :

- (i) co-operate with one another in community and welfare activities,
- (ii) make the Panchayat strong through a sense of camaraderie,
- (iii) take an active interest in and devote the necessary time for serving on various sub-committees of Panchayats,

- (iv) go all out in the execution of different projects decided upon by the Panchayat, such as the construction of schools and the establishment of co-operatives, etc., and
- (v) back up the decisions taken by the Panchayat including those relating to local taxes and levies.

It is thus clear that all members of the village community, no matter to which section of the population they might belong, can contribute in their own way to make the Panchayat strong. This will, however, be possible only when they realise that the strength of the Panchayat is the strength of the people.

Functions of the Panchayat

In their new role, the Panchayats have a wide range of functions to perform. These include administrative, judicial and developmental functions. The last mentioned, however, is the most important because it directly concerns the welfare of the people. The development programmes have a twofold aspect :

- (i) production, and
- (ii) social welfare.

The Production Programme

In this field Panchayats will be able to meet their biggest challenge only with the help of those whom they represent. The powers delegated to the Panchayats will find justification only to the extent that they are able to improve the economic condition of the people. While agriculture will be their primary concern, rural industrialisation is an equally important field of activity for providing additional and fuller employment to the people. Only then will the needs of artisans, traders and small industrialists be taken care of. Panchayats will rely increasingly on the co-operation of the people for productive activities in the fields of agriculture, small industries and trade.

The Social Welfare Programme

Panchayats will be responsible for all community undertakings such as the construction, maintenance and repair of wells, streets and lanes, drains, bunds, culverts and bridges; the construction

and use of public buildings and village markets and the renovation and maintenance of village ponds; the maintenance of village sanitation works and preventive measures against disease. They will also help in opening new schools and increasing attendance in schools.

Resources

The success of these plans will, however, depend on the availability of resources and their utilisation. The people will, therefore, have to assist the Panchayat in mobilising all the resources in the village. There is no dearth of such resources, as Gandhiji pointed out long back. They are varied and many. Broadly they may be classified as follows.

- I. Income from independent sources :
 - (a) Proceeds of any tax, toll, fee or rate imposed by the Panchayat. (The various forms that these levies can take are enumerated in Annexure I.)
 - (b) Income from assets built up by the Panchayat, such as forests, fisheries, markets and bazaars.
- II. Grants and contributions from the Government and local bodies; such as the Panchayat Samiti, the Zila Parishad, etc.
- III. Loans raised for specific purposes.
- IV. Income from endowments or trusts vested in the Panchayat.
- V. Contributions by individuals for specific development projects. The villagers can make their contributions in cash, kind or labour. The contribution of voluntary labour or shramdan can be an important resource of the Panchayat.

Failure of Panchayats to Raise Resources

As is well known, most of these resources remained unharnessed in the past. In fact, Panchayats suffered greatly from the absence of adequate resources. They were unable to mobilise these resources owing to many causes. However, among the more direct ones were :

(i) *Unwillingness on the part of the Panchayat to levy taxes.*—The Panchayat is the body of representatives chosen by members of the village community constituting the Gaon Sabha. Yet, Panchayats,

have sometimes been unwilling to impose taxes because of the fear of incurring the displeasure of the people—the village electorate. Previously, there was little understanding on the part of the people of the role of the Panchayat and its aims and objectives. As a result, some Panchayats even went to the extent of levying no taxes at all. Even otherwise, most of them raised their revenue from a few taxes only. These were generally, house tax, land cess or tax on trade and professions. The Panchayat Acts in most States provide a long list of items from which the Panchayats can draw their revenue. But, in practice, these sources were never tapped.

(ii) *The tendency to keep the rates of assessment of taxes to the minimum.*—Some of the Panchayats, even when they could assess house tax up to Rs. 2, only imposed it at the rate of 25 nP.

(iii) *Unwillingness or inability to collect taxes.*—Even where taxes were levied, Panchayats have hesitated to exert pressure on the tax-payers to pay up their dues for fear of becoming unpopular with them. In many cases the procedure for collection is also not conducive to speedy collection. For instance, if the area covered by a Panchayat is large it is not very convenient for the tax-payers living at a distance to pay their dues at the Panchayat headquarters. Again, many Panchayats have collection staff which is both inadequate in numbers and incompetent to handle this work. As a result heavy arrears accumulate which the Panchayats are unable to realise.

(iv) *Disproportionately heavy expenditure on establishment.*—According to a rough estimate, in many States about 50% of the Panchayat income is spent on salaries of staff, about 10% on construction work, about 1.2% on the realisation of taxes and the rest on various welfare programmes like water supply, education, and health. Such a low percentage of expenditure on welfare schemes out of the already meagre resources of the Panchayats can hardly be expected to make an impact on the life of the people.

(v) *Inability to fully mobilise idle manpower and to put it to use in self-help activities.*—Owing to the absence of the necessary motivation and lack of proper organisation Panchayats find it difficult to

induce people to make voluntary contributions in cash, kind or labour towards community undertakings.

The New Approach

Under Panchayati Raj things have changed. The Panchayat, as a statutory body, has a very definite role to play. It has to act as the fountainhead of all development activities in the village. As an executive body it places its development programmes before the people who collectively constitute the Gaon Sabha. Once this programme is accepted by the Gaon Sabha it becomes a programme of the people, who become responsible for its execution and ultimate success. The people before accepting the programme have the opportunity to assess its importance both in relation to individuals and the community as a whole. Once they decide to act, no person should grudge his share, which will be only a part of the total effort to be put in by others.

Given such an approach, let us see how Panchayats can work in different fields to harness local resources.

I. Levy of tax, toll, fee or rate

There are a few taxes, such as land tax and house tax, which Panchayats have compulsorily to impose. But there is another long list of items regarding which they have the option to levy taxes. It is these items that the Panchayats will have to rely on increasingly to meet the growing needs of development.

Any new levies of this nature will be discussed by the Panchayat in the Gaon Sabha. Such a discussion will help the people to realise that the payments made by them are not a tax but a contribution collectively agreed to by all for the general welfare of the people. For example, a tax on bicycles or bullock-carts will enable the Panchayat to ensure the proper maintenance of local roads, thereby ultimately benefiting the community as a whole. A discussion of proposals for levying taxes will make it possible for the people affected to persuade the Panchayat to fix a time when the dues can conveniently be paid. For instance, if the consensus of opinion is that the tax on bicycles or bullock-carts can very easily be paid during a certain period, say after the harvesting season,

the Panchayat can decide to realise it at that time. As a result of such an understanding, Panchayats will shed much of their inherited hesitancy to impose new taxes and, the people on whom the burden will fall will also get over their reluctance to pay their dues. The Panchayat, confident of the people's co-operation, will then boldly explore new avenues of raising their income and not be content to rely on a few items as in the past. For example, a Panchayat may approach the Gaon Sabha with a proposal to construct a small irrigation project and recommend a tax on its beneficiaries in proportion to the benefits accruing to them. If the proposal is accepted and taken up, the Panchayat can be assured of its proper maintenance. The Panchayat can also assure the beneficiaries of satisfactory service. Similarly, a tax could be imposed to enable a Panchayat to carry out soil-conservation measures, especially when Government grants are made available for such measures.

The Gaon Sabha will also have an opportunity to discuss the rates of assessment of taxes. These can be determined with the consent of all the people according to the paying capacity of each and the requirements of the various development programmes. A growing tempo of development work will allow and call for progressive increases in these rates. And as architects of these plans, the people will willingly agree with all these decisions.

A statement showing the financial resources of Panchayats in the States is given in Annexure II.

Collection of Taxes

After the new taxes, tolls, etc., have been decided upon by the Gaon Sabha, the next important task of the Panchayat will be to ensure their timely collection. Only then will it be assured of adequate resources and be able to push through its development programmes. In this, Panchayats are going to rely increasingly on the co-operation of all members of the village community.

Every member of the community can help by :—

- (i) paying his share of the tax, fees or surcharge in time.
- The need for repeated reminders about arrears to

tax-payers only adds to the office work and establishment costs. Voluntary payment will help in the optimum utilisation of income. The tendency to wait for reminders also leads to accumulation of arrears;

- (ii) accepting new levies which have been decided upon by the Panchayat and ratified by the Gaon Sabha and willingly paying them up;
- (iii) helping the Panchayat to utilise community properties, such as sarais, dharamsalas, and slaughter houses, to the maximum and not doing anything which is likely to impair the utility and income derived by the Panchayat from these.

Panchayats in some States are fortunate in being able to realise dues from the villagers in time. Where the Panchayats and Gaon Sabhas have realised that the responsibility for imposing new taxes, writing them off when necessary, and collecting them is entirely theirs without any help from any outside agency, they very seldom feel the necessity of writing off taxes. Systematic discussion of problems by the people enables them to analyse their needs and to decide about the resources required. This creates a healthy public opinion in the village which is conducive to the collection of money for such items as a school, the payment of loans, the repair of roads and culverts, etc.

The next important step is to make adequate arrangements for tax collection. In the past, the mistake was usually made of not allowing for the cost of collection; whereas the revenue agencies were allowed a commission of 5 to 10% for doing a similar job. It was, therefore, decided in Uttar Pradesh to utilise the services of the Panchayat secretaries for the collection of taxes and they were allowed a commission of 5% towards the cost of collection. This created a personal interest amongst the Panchayat secretaries who made good and timely collections for the Panchayat. As a result, the collection of taxes by the Panchayats went up by about 200%.

Action taken on similar taxes has yielded equally happy results.

Thus, experience shows that Panchayats are successful in raising their income when they win the confidence of the electorate and enjoy a large measure of autonomy to levy and collect taxes.

Role of the Official Agency

In the task of levying and collecting taxes, Panchayats will initially need sound and proper guidance. They will receive much help in this from the Panchayat Samiti. But the official agency can also back up, encourage and strengthen Panchayats in this work. In one of the Panchayats in Orissa, a big landlord was reluctant to pay up his dues to the Panchayat. This reluctance proved contagious and other villagers decided to wait and pay up their dues only after the landlord had paid his. The problem was to persuade the landlord to pay up. The SDO of the area came to the rescue of the Panchayat. After persuasion and notices had proved ineffective, the Panchayat was advised to attach and auction the landlord's movable property. The landlord promptly paid up his dues. The Panchayat had, however, to build up the necessary courage to take such a stand against the influential landlord. But for its timely action it would have lost face with the people and become ineffective and gone the way of many Panchayats in the past. Thereafter this particular Panchayat had no difficulty in collecting its dues.

The official agency can thus play a very effective role not only in advising Panchayats about new levies which had been tried successfully in a neighbouring village, but also in boosting up their morale by suggesting proper action against defaulters. For, one influential man because of his stubbornness cannot be allowed to hold up the progress of the entire village. And experience has shown that early and timely action by Panchayats makes their sailing smooth. The people can greatly strengthen the Panchayats in this direction by raising their collective voice against recalcitrant elements.

II. Grants and contributions from Government and higher local body

For a continuing development programme, villages will need more and more funds. The raising of local resources is the best way of finding such funds. But some assistance from national resources, either at the State or district level will greatly help the development process. In the State Panchayat Acts provision has been made for such grants. These grants-in-aid, however, should only be taken as contributions towards the self-help village programme. Panchayats should not rely too much on these sources but depend more on their own resources to ensure a continuing and self-propelling development programme. Villages will particularly be needing technical aid and facilities of credit from higher bodies.

In the preparation and execution of their village programmes Panchayats will have the benefit of guidance from the Panchayat Samitis. These Panchayat Samitis will be in a position to ensure the supply of technical and other assistance to Panchayats under the Community Development Programme. They will also co-ordinate inter-Panchayat plans and their execution and arrange for the training of Panchayat personnel. They will enforce the conditions under which grants-in-aid will be given to Panchayats.

III. Raising of loans for specific purposes

Loans are required for projects for which finances are not available from the normal sources. Under this head fall such items as a small irrigation project, a seed store, a stage for cultural and other shows, drains for improving sanitation, and others. The success of the Panchayat in raising loans will greatly depend on the willing co-operation of the villagers themselves. Of course, with the all-round development of the village economy and a better understanding of the development programmes, the people will be better equipped to respond to the call of the Panchayat in this field.

IV. Raising income from endowments or trusts

Philanthropy has been one of the marked traits of our people. It was, therefore, a commonplace occurrence in a village for the well-to-do to create trusts for the welfare of the people. These

trusts were usually meant for a hospital or a temple. Often some land was set aside to serve as a regular source of income for the education of needy students.

With the development of village economy, many people will perhaps be able and inclined to create endowment trusts in villages. The effective functioning of Panchayats will, of course, provide them with an organisation that can fulfil their desire to share their good fortune with other members of the community. Panchayats can ensure the proper management of trusts created for undertaking welfare projects.

V. Raising ad hoc contributions

It has been observed that while people in the countryside are sometimes unable to pay taxes or do not like to pay them because of their recurring nature, they are always willing to contribute towards projects like the construction of schools or the building of roads, hospitals, and so on. This is so because when approached for a specific project they are immediately able to realise the direct benefits that will flow from it. There are a number of instances of ordinary families willing to pay as much as forty rupees for the paving of streets.

VI. Utilising manpower

In addition to financial and capital resources, idle manpower in the rural areas is one of the biggest resources of Panchayats. The pattern of rural development as enunciated in the Community Development approach is based on self-help. This implies the active participation of the people, which can be in the form of cash, kind or labour. But the last asset is more plentiful in a country like ours where the majority of the people, being dependent on agriculture, are either partially employed or seasonally unemployed. It has been calculated that the number of idle man-days in a year in Asia comes to about 30,000 million. The number of idle-man days in India is also considerable. This is one source which, if properly harnessed, can make a significant contribution to programmes of village development.

This idle manpower can be utilised in two ways :

- (i) By undertaking work programmes that can employ the maximum number of people;
- (ii) By building up community assets through voluntary contributions in the form of labour.

The success of both these ways will depend on the effective functioning of the Panchayat. The Panchayat will, however, be able to undertake various projects only with the help and co-operation of the people, and its ultimate success will depend on the extent to which the Panchayat is strong and dynamic. It will be able to afford opportunities to the rural population either to engage in gainful occupations or work collectively in creating community assets.

Maximum local labour can be employed in such schemes as irrigation and flood control projects, land reclamation schemes, afforestation, etc. By undertaking such projects during the slack season, the Panchayat should be able to fully absorb under-employed agriculturists as well as skilled and unskilled labourers. The villagers, on their part, will also be able to derive advantage from these works.

Farm Labour Co-operatives will maintain the supply of tools, secure contracts from the Panchayat and arrange for the execution of works. While securing contracts co-operatives will ensure that they are given adequate time to complete the work and that the wages allowed to labourers are comparable to the rates prevailing in the village.

A task force of trained workers, comprising both officials and non-officials, can be organised. By placing greater emphasis on the recruitment of village youth, such a task force will be able to accelerate the progress of the projects in hand. The beneficiaries can be called upon to help in the execution and maintenance of irrigation works, soil conservation measures, afforestation etc. Special projects can also be undertaken to provide employment. These may include the intensive agricultural development of areas which have a heavy pressure of population. To be of

maximum utility, these projects can best be organised during the slack season.

As for building up the assets of the community through voluntary labour, the members of the community can devote their idle time to the amenities programme, including (i) the supply of drinking water, (ii) the construction of approach roads, and (iii) the construction of school buildings which can also serve as a community centre and a library. They can also build up other assets which belong to the village as a whole, such as village tanks, fisheries, fuel plantations and common pastures.

It has been suggested that where shramdan has been successful, Panchayats might consider levying a shramdan tax or a tax in the form of labour. It has, however, to be remembered that such a tax can only yield results where the people show a willingness to participate in self-help community undertakings.

ENRICH THE PANCHAYAT, ENRICH YOURSELF

Once development activities get into full swing, the village economy will expand all round. Production will increase and trade will develop. Additional resources will be created. Panchayats will be able to undertake further programmes for providing better production facilities, like small irrigation projects, a market, provision of supplies through co-operative societies, etc. An improvement in credit-worthiness will help the people to procure adequate credit and their increased ability to repay loans in time will build up a sound credit structure. Better roads, more facilities for education, and improved health will further raise the tempo of all-round development and the villagers will be able to lead a fuller and better life.

Panchayats, on their own, will be able to build up profitable community assets with the additional resources made available to them by an expanding economy. Panchayats can engage in afforestation, reclamation of waste land, pisciculture in village tanks, setting up bazaars, etc.

This will set in motion an expanding cycle of prosperity leading to the establishment of a welfare State to which the nation is pledged.

Every member of the village community and every family will be engaged in constructive and useful activity and take enlightened interest in the collective welfare of the village. Those more knowledgeable among them will have the opportunity of joining one or the other of the functional groups and sub-committees of Panchayats which will concentrate on improvements in selected fields. The individual and the community will both be enriched. The Panchayats will then have proved the people's ability to manage their own affairs.

ANNEXURE I

List of levies that may be imposed by Panchayats

1. Tax on professions, trades and callings
2. Vehicle tax
3. House tax
4. Tax on transfer of immovable property
5. *Ad hoc* circumstances and property tax for specific purposes
6. Pilgrim tax
7. General water tax
8. Entertainment tax
9. Animal tax
10. Fees for the supply of water through private pipe connections
11. Octroi duty
12. Local cess on land revenue
13. Fees for the occupation of markets and market sites
14. Fees for the occupation of chavadies, sarais, and other buildings under the control of the Panchayat
15. Fees for the use of cattle stands, threshing floors, cart stands, slaughter houses, village sites and other community lands, public places or parts thereof
16. Fees for the registration of animals sold in markets other than agricultural markets
17. Fees for the cleaning of private latrines
18. Fees for fishing in ponds

ANNEXURE II

Statement showing financial resources of Panchayats in the States

Name of State	Main financial resources of Panchayats
<p>1. ANDHRA PRADESH</p>	<p>house tax; tax on professions, trades/callings; levy on transfer of property; octroi; vehicle tax; tax on agricultural land; land cess (2 nP in the rupee on annual rental value of all occupied land); fees on porambokes; income derived from fisheries and ferries; grants received from the Government; a sum equivalent to 9/10th of the gross income derived by Government from fines imposed by Magistrates/Nyaya Panchayats.</p>
<p>2. ASSAM</p>	<p>tax on brick/concrete buildings; tax on supply of water, conservancy, lighting, slaughter houses; cess/fee on registration of cattle sold in the area; licence for tea stalls, shops, bazaars, etc; Government contribution including share of land revenue (which is not less than 15% of nett receipts), local rate collected from Gaon Sabha area; contributions from local authorities or private individuals; allotments made out of Sub-Divisional Rural Development Fund;</p>

Name of State

Main financial resources of Panchayats

- sale proceeds of ponds, dirt, etc. collected by its employees.
3. BIHAR
tax on immovable property, share from land revenue ($6\frac{1}{4}\%$);
any other local taxes, fees etc. that may be levied.
4. MAHARASHTRA
GUJARAT
25 to 30% of land revenue collected in the village;
tax on buildings, pilgrim tax;
octroi, tax on fairs, festivals and other entertainments;
cycle/vehicle tax;
professions tax;
general sanitary cess;
general water rate;
fees on markets, cart stands, for grazing cattle on grazing lands;
lump-sum contribution by factories in lieu of taxes levied by Panchayat;
share from Block budget;
grants/loans etc. from Government.
5. JAMMU &
KASHMIR
profession tax;
vehicle/animal tax;
fee on goods exposed for sale in melas, fee on slaughter houses, water rate;
tax on hire boats;
terminal tax;
pilgrim tax;
fines and compensation paid to Panchayats;
sums contributed by Government;

Name of State	Main financial resources of Panchayats
6. MADHYA PRADESH	<p>commission on collection of land revenue; sale proceeds of all dirt, etc., collected by its servants; income from fisheries, cattle ponds, etc. land cess of 19 nP per rupee of land revenue; compulsory taxes on buildings, profession; lighting tax, cleaning of streets and latrines; goods exposed for sale in markets, fee on registration of animals; optional taxes like tolls on vehicles, tax on carts, bicycles, rickshaws, fee for the use of sarais, dharamsalas, slaughter houses etc.; sanitary cess and drainage fee; income from property vesting in the Pancha- yat; share from land revenue, loans, grants, etc., from Government/Janapada Parishads; proceeds from sale of dirt etc. collected by its servants.</p>
7. MADRAS	<p>house tax; profession tax; vehicle tax; duty on transfer of property; share of local cess; village house-tax matching grant; income from fisheries and ferries, income from porambokes.</p>
8. Mysore	<p>compulsory tax on buildings, professions, and places where trade or business is carried on, octroi; optional tax on fairs, festivals and entertain- ments;</p>

Name of State	Main financial resources of Panchayats
	tax on vehicles other than motor vehicles; fee on bus stands/markets, cart stands; 30% of land revenue collection of the village and portion of 5% of land revenue collec- tion by the State earmarked for distribution among Panchayats; income from Panchayat property.
9. ORISSA	profession tax; vehicle tax; share from local cess and land cess; tax on immovable property; licence fee for brokers/commission agents; fees on registration of cattle sold within the area; fees on slaughter houses; conservancy tax; fees on dharamsalas; water rate; grants-in-aid; income from fisheries and ferries.
10. PUNJAB	house tax, profession tax, duty on transfer of property, share from land revenue not less than 10% of the total collection from the Panchayat area; income from fisheries, common land/other property; grants; contributions, etc., from Government.
11. RAJASTHAN	tax on agricultural land; tax on profession, buildings, industries, vehicle tax, share from land revenue, Government grants for development works;

Name of State	Main financial resources of Panchayats
	sums realised by way of fines; proceeds from sale of dirt etc. collected by its servants.
12. UTTAR PRADESH	tax on land under cultivation; vehicle tax; profession tax; fee on registration of animals, slaughter houses, water rate and Government grants.
13. WEST BENGAL	allotment from Anchal Panchayat fund; income from endowments and trusts; gifts and contributions.
14. DELHI	income from lands, fisheries, forests etc., vested in the Panchayat; taxes on rent/land revenue at 6 nP per rupee; tax on professions and buildings; Government grants and contributions.
15. HIMACHAL PRADESH	taxes and fees that may be levied (house tax, tax on transfer of property, on rent etc.); Government contributions, loans/gifts; sale proceeds of dirt, etc. collected by its servants;
16. KERALA	a building tax; profession tax, vehicle tax, a land cess at 2 nP per annum for every 5 cents of land or part thereof and a duty on transfer of property. other duties, taxes, fees etc. that may be levied;

Name of State	Main financial resources of Panchayats
	basic tax grants ($\frac{3}{4}$ of the basic tax collected in the area in the preceding year to every Panchayat and $\frac{1}{4}$ of the basic tax collected in the State to be distributed on the basis of population etc.);
	income from cattle ponds, fisheries, ferries, trusts, endowments, unclaimed deposits, fines etc;
	grants, contributions etc. from Govt. or any local authority or persons.

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