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Editorial

When the country focuses on SDGS, the role of local governments cannot be undermined. They are to play pivotal role in achieving the goals and targets as propounded by the UN. Once again, this emphasis the prominence of decentralization and grassroots level planning. Democratic decentralization, no doubt, strengthens participatory democracy, facilitate responsive governance, ensure greater accountability and support public service delivery. The question here is how the SDGS, can be webbed in the day to day activity of local governments. There must be conscious efforts in this regard. Awareness creation among officials, elected members and the public are the prime factor.

Thanks to the decision of Govt. of Kerala to go ahead with five year plans. Now we are at the doorstep of thirteenth five year plan. The policy level decision is to go in a campaign mode. We have the lessons of peoples campaign for Ninth Plan which was a massive movement involving all categories of peoples. Twenty years have passed and a lot of changes have taken place in the local governance systems. This came through several stages of 'trial and error' or 'learning by doing' method. It stood the test of time and became another Kerala model to emulate. Various Indian States, South-East Asian and African countries are after Kerala model of decentralization. When UN agencies look for Kerala attaining SDGS in letter and spirit, we have to rise to the occasion. No doubt, Kerala's Thirteenth Five Year Plan can show the way.

During this process, though it is favored by the country, we need to address concerns for inclusiveness, accountability and effectiveness. The improved participation of the backward communities, the disadvantaged sections and the poor people in general has to be ensured in decentralization. The fact is that without a strong political commitment from higher level authorities within the Government and with full autonomy to the local governments in decision making, effective decentralization is not possible. The ensuring Jankeeyasoothranam movement (People's Campaign) in Kerala, as we have done in the 9th Plan Campaign must change the attitude of the whole public in favour of the new missions set forth by the Govt. Let us hope that the present tempo in decentralization process shall continue and support the Local Self Government Institutions in achieving their Thirteenth Five Year Plan objectives and the Sustainable Development Goals.

Chief Editor

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Understanding Decentralised Governance, and Making it an Integral Component of Democracy and Development in Kerala¹

This paper seeks to place Kerala's local democracy in perspective within a conceptual framework. It also outlines the salience and short falls of the emerging local democracy in Kerala and raises issues helpful for a better decentralized governance in the State. The process of decision making and implementation, including the formal and informal structures associated with the third-tier of governance in India is also critically reviewed by the author.

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1.0. The Conceptual Framework

Democracy is generally identified with balloting associated with periodic elections and majority rule. But in a democracy, social choices should reflect the preferences as well as the will of the people. The ideal and most popular conceptualization of democracy as the government of the people, by the people, for the people assumes meaning and content only when its practice ensures justice for the disadvantaged and works for an inclusive society. It is sad that even scholars confuse democracy with balloting and people's participation with voting for competing elites. (Schumpeter 1942, 1976; Huntington, 1991). In fact several institutions of representative democracy, including the party systems, are not democratically constructed and are not fully answerable and accountable to the people. Democracy virtually dies when corporates and shady persons fund political parties and do backseat driving. In concluding his edited volume that reviews the journey of democracy from 508 BC to 1993 AD, John Dunn (1992) points out that present-day representative democracy at best can provide only three services: physical security, personal security of subjects, and the protection of a capitalist economy. Even at the height of its present triumph, he points out that representative democracy does not have any unique claims to political authority. For example, from the perspective of social justice and inclusive development, representative democracy has no supportive evidence or even arguments as a unique form of organising political life for the common good.

Several scholars and policy makers point out that democracy as obtained in the contemporary world needs drastic modification and reform, in order to improve the quality and character of democracy. The views on this by John Rawls, Jurgen Habermas, and Amartya Sen are particularly significant. Rawls' *A Theory of Justice* provides the moral basis for a democratic society, where justice is treated as fairness. It is based on "deliberative rationality". As Rawls observes, "society is well-ordered when it is not only designed to advance the good of its members but when it is also effectively regulated by a public conception of justice". (Rawls, 1972: 4-5). Rawls addresses the problems of social and economic inequality as problems of justice. For him, inequalities in the distribution of social and economic goods are justified only if they work to the benefit of the most disadvantaged. This is a great democratic value. My contention is that it is realized best at the local level with the active support of local governments. Needless to say, the quality of local governance is the critical factor.

Habermas widens the scope of the concept of democracy and treats democratization as construction of public sphere. For him, the public sphere emerges historically as the result of a process in which individual citizens are made equal in their capability to demand from the ruling class public accountability as well as moral justification for State actions. So long as publicity is an accepted principle of contemporary world, the case for building a rational public sphere is unassailable. Wrong publicity can have dangerous consequences. The question of making public sphere meaningful and dynamic in social life is, therefore, the key to democratising democracy. In the public sphere, new issues, new actors (workers, women, marginalised people, etc.) come forward and argue out their case by appealing to the best of reason. This is the only way to break elitist democratic traditions. To quote Habermas: If we assume that the human species maintains itself through the socially coordinated activities of its members and that this coordination has to be established through communication – and in certain central spheres through communication aimed at reaching agreement – then the reproduction of the species also requires satisfying the conditions of rationality that is inherent in communicative action. (Habermas, 1984; Vol 1: 397).

The quality of public sphere depends on how it is influenced by public reason without being manipulated by populist leaders and vested interests, which include the media. Habermas highlights normative standards the media should follow to have meaningful deliberative politics and public sphere. He assumes that the public processes of communication can take place with less distortion, the more they are left to the internal dynamics of a civil society that emerges from the life-world. The media and political parties will also have to participate in the opinion and will formation from the public's own perspective rather than patronising them and extracting mass loyalty from the public sphere for staying in power (ibid: 379). Sometimes intellectuals and concerned citizens raise issues that find a natural entry into mass media and from that into public agenda. In brief, building and maintaining a key public sphere based on public reason is crucial to a good democratic society. But Habermas is criticised for not providing the link between public reason and public policy changes. Further his exclusive emphasis on consensus as the aim of communication and his inadequate appreciation of differences and dissent as something necessarily to be overcome do not seem to be practicable. Even so, his contribution to the theory and practice of democracy remains significant.

Among scholars who work for improving the quality of democracy, Amartya Sen is worthy of mention because he argues for social inclusion and for enhancing the quality of democracy; which quintessentially is a 'government by discussion', the latter idea he elaborates in his Idea of Justice. On earlier occasions too Sen elaborated the idea of people's participation and social inclusion² as an important ingredient of democracy. As Sen puts it: "Exclusion from the process of governance and political participation is indeed an impoverishment of human lives, no matter what our per capita income may be". (Sen 2000: 38).

That no one should be left out no matter who you are and where you live in is a logical democratic dictum and value. However, social inclusion is not a binary model in which some are in and others are out. The terms of inclusion are more important than the fact of inclusion. While one can argue that the caste system was not strictly exclusionary, it is unacceptable obviously because the terms of inclusion are iniquitous. A society where inequality in income keeps widening despite pronounced poverty reduction can never be truly inclusive. An inclusive democracy is expected to ensure dignity, equality and security to all.

In sum, deliberation, building a public sphere and direct participation of citizens and working towards an inclusive society are all fundamental democratic values that are missing under the conventional institution of representative democracy. Deepening democracy and strengthening development through decentralized governance cannot be conceptualized without reference to these foundational values.

1.1. Democratising Local Governance

In the latter part of the 1980s, particularly after the fall of the Berlin Wall which discredited the centralized paradigm of development, there has been a distinct swing of the pendulum towards decentralized governance. In the words of Bardhan (2002): "All around the world in matters of governance, decentralization is the rage..... decentralization has been at the centre stage of policy experiments in the last two decades in a large number of developing and transition economies in Latin America, Africa and Asia". (Bardhan, 2002: 185).

Even China has taken to the path of decentralization in a big way. What we focus is not decentralization to break the burden at the higher level, but fostering democratic life at the lower levels of government. Democratic decentralisation is therefore the

empowerment of the people through the empowerment of local governments. (Oommen, 2005: 223). Admittedly it has tremendous potential to reduce transaction costs in the delivery of basic services like street lighting, sanitation, drinking water and the like. It is arguably the best way to make social choices that reflect the will and preferences of the local people. There is no better feedback mechanism. It helps to tide over the problem of information asymmetry, which quite often leads to central government failures. Decentralisation also facilitates participation, which is a good way for improving the accountability of State; besides helping to strengthen the ties between citizens and government officials. Participation helps to better civic ties through improved public discussion and resolution of conflicts. In short, it builds the capabilities of citizens and enhances the quality of democracy.

Local governance is a broader concept than local governments, which are sub-national entities, created either constitutionally as in Brazil, India and South Africa, or by national or State legislations (eg. United Kingdom, Canada, Pakistan) or even by executive order as in China. Boadway and Shah give a reasonably comprehensive definition of local governance which can be widely applied: "Good local governance is not just about providing a range of local services but also about preserving the life and liberty of residents, creating space for democratic participation and civic dialogue, supporting market-led and environmentally sustainable local development, and facilitating outcomes that enrich the quality of life of residents". (Boadway and Shah, 2009: 242). By this definition local governance is inclusive, participatory, and centres around the theme of improving the quality of citizens' well-being in an environmentally sustainable manner.

At this point it is important to note that as of now there is great diversity in the theory and practice of local governance in both the industrialized and developing countries. There is no uniform model. Actually there is no need for one. There is a vast literature on decentralization widely referred to as fiscal federalism starting from the Tiebout (1956) model, subsequently shaped by several authors, notably by Wallace Oates (1972, 2005). This has been considerably supported by the Indian public finance experts. The underlying focus is on economic efficiency and equity. The legal political and fiscal framework that emerged following 73rd and 74th Constitutional Amendments and the conformity legislations enacted by all the States cannot be comprehended and explained using the fiscal federalism theories. The requirement to consult Gram Sabha to know their preferences, 50% reservation for women,

population based representation for the historically marginalized groups, the institution of District Planning Committee (DPC), the mandate to create institutions of self-government at the local level to plan for economic development and social justice, the establishment of the State Finance Commission to rationalize state-sub-state level fiscal relations and so on are certainly beyond the fiscal federalism postulates and assumptions. Evidently the broad vision and goal behind the 73rd and 74th Amendments is to create a responsible, responsive, accountable and participatory local governance system in a multi-tier federal polity.

We may now sum up the salience of a good local governance system. First, there should be clarity about the functional responsibilities of local governments. Largely based on the principle of subsidiarity Kerala attempted an activity mapping to outline functional responsibilities and role clarity with reference to the various tiers. Even so, in a federal system like India where concurrent subjects predominate it is difficult to avoid overlapping. Second, functions should be matched by finance, either through own source revenue or through transfers. Other things being equal, a higher proportion of own source revenue shows greater autonomy and facilitates greater responsiveness to local demands and needs. Autonomy means not only greater freedom in determining spending priorities but also taxing powers and regulatory powers along with adequate authority to recruit and manage employees. Without adequate autonomy it is difficult to have performance-based accountability and make innovative improvements in service delivery. It may be pointed out that the tendency of certain central governments to impose larger spending responsibilities unmatched by resources is clearly unhelpful to the growth of proper local governance. Such unfunded mandates are a burning issue in high income countries and some southern countries [World Bank, 2008: 297]. Third, the autonomy of the local governments should ensure adequate institutional support to harness the energies of the local community (e.g. gram sabha, the assembly of citizens at the village panchayats level in India) for facilitating people's participation and better social outcomes. Fourth, accountability to the local residents is the key to successful local democracy. The outstanding success of local democracy in Nordic countries and several other industrial countries is because local governments are accountable to the residents. Fifth, democratic local governance is against the technobureaucratic approach of representative democracy. Being participatory it works to strengthen citizen voice and exit options through direct democracy provisions, citizens' charters,

performance budgeting, outcome monitoring³ social audit⁴ and other participatory mechanisms. Participation is facilitated through decentralisation. Therefore decentralised governance and participation should go together in local governance. Sixth, the primary goal of local governance should be to facilitate social inclusion. (on this, see Oommen, 2015). Seventh, promoting civic dialogue and expanding the local public sphere should be the dominant approach. Eighth, neighbourhood groups (e.g. Kudumbashree in Kerala, ward committees in South Africa) can play a key role in bridging the gap between local government and communities. All attempts towards co-optation will have to be guarded against⁵. What Buccus and Hicks observe after reviewing the role of ward committees in South Africa offer some useful insights to those concerned with democratisation with inclusion, “It is clear that ward committees have great potential to bridge the growing divide between communities and municipalities, and facilitate greater community involvement in municipality planning..... this will require more than the allocation of significant resources to fund interventions such as training, consultative process and information disseminations but also the development of appropriate internal systems and guidelines, and appropriate attitudes and responses from municipality councillors and officials”. (Buccus and Hicks, 2008: 536 in Mirjam Van Donk et al, 2008).

2.0. The Kerala Context: Salience and Shortfalls

In this section, I shall try to capture the emerging salience of decentralized governance in Kerala, both positive as well as negative to put policy options in perspective. First during the last quarter of a century the Local Governments (LGs) in Kerala have registered phenomenal growth. The SFC-I (First State Finance Commission) estimated the total expenditure of village panchayats, municipalities and corporations to be at Rs. 226.92 crore for 1993-94 at the eve of the establishment of the third-tier of government following the 73rd and 74th Constitutional Amendments. This works out to about 0.8% of the GSDP and 5.2% of the total revenue expenditure for the year. The corresponding number in 2013-14 as estimated by the Comptroller and Auditor General is Rs.10980 crore, i.e., 48 times increase compared to 1993-94 in nominal terms. This works out to 2.4% of the GSDP – a gigantic leap forward from the 0.8% in 1993-94. The per Gram Panchayat (GP) expenditure in 1993-94 was only Rs.12.55 lakhs, obviously a negligible number. A decade later based on my own estimate, the per GP expenditure expanded from Rs.1.7 crore in 2004-05 to over Rs.8.3 crore in 2013-14. The latter number could be a conservative estimate. These

numbers are indicative of the remarkable progress Kerala has made. To be sure, this is unprecedented in the annals of panchayat finance in the country. For the State as a whole the total GP expenditure works out to Rs.1730 crore or 1.6% of GSDP in 2004-05. This increased to Rs.8098 crore or 1.7% of GSDP in 2013-14. This increase in GP expenditure as a percentage of GSDP has occurred when there was a substantial decline in the total expenditure of the State from 16.7% of GSDP in 2004-05 to 14.3% in 2013-14. That an increasing share of the State domestic product is getting channeled into local area development is no mean achievement. No other State in India has made this order of devolution at the cutting edge level. Another noteworthy feature is that around 40% to 50% are untied and this falls within the autonomous domain of GPs. On a rough reckoning based on the Information Kerala Mission, (a computerization initiative started by the Kerala government with a mandate to strengthen LGs through ICT applications) data around Rs.5 crore worth of projects are annually proposed at the level of the village panchayats. This is no small achievement. [see Appendix A].

Second, Kerala created a statutory framework for local governance. Exactly two decades ago, in July 1996 the Left Democratic Government (LDF) made the momentous decision to devolve 35-40% of the State Plan Fund (9th Five Year Plan at that time) to the local governments. This was followed by a series of measures including the appointment of the Committee on Decentralization of Power (popularly called the Sen Committee after its first Chairman Subrato Sen) to facilitate the devolution⁶ of functions, funds and functionaries to the local governments (LGs). "Local self-government is essentially the empowerment of the people by giving them not only the voice, but the power of choice as well, in order to shape the development they feel is appropriate to their situation. It implies maximum decentralization of powers to the elected bodies to function as autonomous units with adequate power, authority and resources to discharge the basic responsibility of bringing about 'economic development and social justice". [Interim Report: 2].

Because the LDF government initiated sudden and sweeping reforms towards fiscal decentralization, the process has come to be referred as a 'big bang' approach. This is a unique salience that distinguishes Kerala from the other States in India, which generally took to a gradualist approach. The Sen Committee provided the much needed theoretical underpinning and legal backing. Through a series of Amendments to the conformity

legislations (viz. the Kerala Panchayat Act 1994 and Kerala Municipality Act 1994)⁷, the Committee laid the foundation of a functional local democracy in Kerala.

Third, the state sub-state level transfers that evolved during the last two decades have tried to put the financial arrangements on a rational and equitable basis, although it was marked by considerable instability. By and large, the State Finance Commissions of the State have endeavoured to reduce the vertical and horizontal imbalances at the subnational level. Although the First Commission did not make any head way, SFC II of Kerala besides endorsing a plan grant-in-aid of one third of the State plan recommended 5.5% of own tax revenue for maintenance of road and non-road assets, besides 3.5% as general purpose fund given in lieu of certain assigned taxes. The State government took three years to consider the report and to present it in the Legislative Assembly. This delayed the natural progression. While the SFC-III of Kerala recommended a restrictive transfer arrangement, the situation has been restored and streamlined by the fourth Commission (SFC-IV). It is instructive to note that the actual devolution as a percentage to State's tax revenue went down from 28.7% in 1998-99 to 17.1% in 2006-07 to 14.3% in 2010-11, but restored back to over 20% in 2015-16. [See Oommen, 2015a: 11].

The vertical transfer system has now (as designed by SFC-IV) five components: general purpose funds, maintenance funds, development funds, support for fiscally weak local governments and special grants for backward gram panchayats. Being based on well-defined formula each LG knows its share under each head for the award period. The inter se distribution of development fund (other than special component plan and tribal sub-plan) is on the basis of population, deprivation index (in terms of housing, sanitation, drinking water, electricity and land holdings), area and tax effort. While the maintenance grant (meant to be distributed on an asset value register) and general purpose grants are related to State tax revenue, the development fund is related to the State plan expenditure. Indeed these steps heralded considerable devolution of power and authority to the LGs in the State.

Fourth, the defining feature of local governance in Kerala is the decentralized planning which has attracted the attention of scholars and policy makers around the world. While the conceptualization of village level planning methodology and resource mapping and so on owe a great deal to the Kerala Sastra Sahitya Parishad (KSSP), the formulation of a multi-stage planning process

starting with the identification of the felt needs of the citizens at the gram sabha meeting, to discussion at development seminars, projectisation by working groups, vetting by experts, final approval by the District Planning Committee and so on was a major experiment towards widening the avenues of people's participation along with a blending of expertise. In terms of comprehensiveness, coverage of development sectors, magnitude of resources covered and so on the participatory planning experiment of Kerala, certainly a shade better than the much touted participatory budgeting of Porto Alegre municipality in Brazil. In Porto Alegre participatory budgets cover only 12-15% of the total municipal budget. Even so, the emerging scenario in Kerala shows a highly routinized and bureaucratically controlled situation and demands drastic reforms. The latest guidelines of government involve sixteen stages and each stage is clearly guided by the rule-book. It is important to confront the bureaucratic capture through a relevant rethinking of the decentralised planning methodology. Twenty years have passed since the first Development Report was prepared and published. But no attempt has been made to produce a second Report with a renewed data base. This should be the starting point for reform. Building the data base which is essential for efficient development planning still remains a poor priority in Kerala.

Fifth, similarly the great idea of project formulation and its distorted performance today calls for reform. Let me take a recent example, Appendix A shows that Kerala prepared 1.4 lakh projects with an estimated cost of Rs. 4769 crore or about 144 projects per GP were submitted in 2011-12. The per GP allocation of Rs. 4.87 crore is fabulous to celebrate. Even though the actual expenditure incurred works out only to Rs. 2.45 crore per GP with a per project cost of Rs. 2.3 lakhs, there is no evidence to show that the projects were properly formulated and executed. The moot question is how far these have been translated into real economic projects and enhanced the well-being of the people. It is time to investigate what happens on the ground. What the Oommen Committee (2009) pointed out seven years ago is still valid, that 'When a great effort gets ritualized you celebrate the shadow; local democracy and the multi-stage process of decentralization remain in retreat. Fall in Gram Sabha/Ward Sabha attendance, and manipulation of it, the studied shying away by the upper class and educated from Gram/Ward Sabha meetings, the filling of expert bodies with partisans (Working Group, Technical Advisory Group, etc.), preparation of projects by clerks, complete lack of professionalism and team work

among DPC members and so on have made decentralized governance a caricature of what it ought to be.' [p. 62].

Sixth, *ceteris paribus* corruption must get reduced thanks to decentralized governance and the adversarial politics at the local level. For purposes of implementing projects without leakages and corruption, committees of beneficiaries with representation for women and scheduled castes were created. Moreover, several institutional innovations were created such as the right to information, citizen's charter, transparency guarantees, Ombudsman, Appellate Tribunal, Performance Audit and so on to deepen democracy and accountability to the people. Even so the following words of Isaac and Franke said sixteen years ago are more true today and demand remedial action: "Contractors made big profits, which were shared with politicians who connived to grant the work, engineers who gave technical sanction and monitored the work, as well as clerical staff who approved payment of bills. To contain corruption, innumerable checks and balances and adhoc rules had been introduced over time. But these myriad rules and regulations trapped honest persons in a web of delays and approvals that discouraged them from participating". (Isaac and Franke, 2000: 237).

The various reforms introduced as part of the People's Plan Campaign to strengthen the accountability mechanisms such as the performance Audit system and social audit system are dysfunctional. The Performance Audit system was instituted to serve as a mid-course corrective and guiding mechanism to put the fledgling systems of local governments in proper place. Social audit as it came to be experimented in Kerala refers to the evaluation of the quality, fund utilization, punctuality in observing time schedule and general performance of the project works of local governments through beneficiary committees and further by the Gram Sabha.

Seventh, the Kudumbashree (KDS) which has an office in every LG in Kerala is an integral and dynamic component of local governance in the State and any restructuring of decentralisation cannot be planned or implemented independent of this institution. Formally inaugurated in May 1998 and launched in April 1999, (fully operationalised by 2003), KDS as originally conceived was 'a women-oriented anti-poverty programme' cast in a mission mode under the leadership and patronage of panchayats and municipalities. KDS through its micro-finance self-help group structure and through its many-faceted activities taken up through

LGs seeks to empower poor women who were identified using a nine-point criteria. Although this poor women family identification criteria is not followed the empowering process and activities worked through a three-tiered community based organisation (CBO) called community development society (CDS) is well entrenched. Its multi-pronged approach focuses on human resource development, community health, child welfare (through 'Bala Sabha'), and child care through integrated child development scheme (ICDS), re-habilitation of the destitute (The Ashraya Project of village panchayats), lease-land farming, which is gaining much importance for agricultural production, housing and promotion of micro enterprises, besides its central micro finance activities. From 2005 onwards the KDS is designated as the primary agency for implementing the Mahatma Gandhi National Employment Guarantee Scheme (MNREGS). This has considerably enhanced the importance of KDS. It continues to function as part of the participatory planning process. The strength of the KDS system is derived largely because it is functionally linked to the LGs⁸. The future of democratic decentralisation in Kerala cannot be envisaged independent of KDS.

Eighth, building capacity both human and institutional is basic to any government and most of all, to local governments. The Kerala Institute of Local Administration (KILA) established as far back as 1990 has over the years built up a strong infrastructure base and faculty, capable of serving as a nodal agency of decentralized governance in the State. Local governance in Kerala can be strengthened only through strengthening the training and research activities of KILA. The quality of research of KILA needs drastic improvement to serve as an innovative agency and as a supplementary feeder source to support a vibrant local democracy.

3.0. Towards a Road Map for Good Governance

In the light of the conceptual framework outlined in Section 1.0., we may sum up the characteristics of good governance as accountable, transparent, effective, efficient, equitable and inclusive. Decentralised governance is not a linear process and needs to be periodically reformed and reenergized for better performance. For this it is important to spell out the major issues and challenges that have to be addressed. As regards fostering local governance, State leadership and entrepreneurship is vital (the PPC is a classic case) for several years to come of course without jeopardizing the autonomy and power of LGs.

One, the most important issue and challenge, as I have repeatedly maintained is the introduction of a stable and sound financial reporting system which is woefully missing. We do not have a reliable, comparable and consistent fiscal data relating to income and expenditure. It is sad that fiscal and economic data on the same variable change according to source. In sharp contrast in Brazil the local government data is the same. There is no balance sheet that each LG can place before the public. That opening balance plus receipts must equal payments plus closing balance is a basic tenet of accounting. This should be true for all accounts such as the OSR, maintenance, GPF, SSSs, CSSs, development fund and so on. Only then can one ensure a consolidated accounting that ensures an efficient financial reporting system.

The Budget which is the most important instrument of financial control at the union and State level is not seriously pursued at the LG level. For LGs budgets are not instruments of financial control. Neither the State government nor the Finance sub-committee at the level of each panchayat and municipality has addressed the problem. I think IKM, KILA and IMG have not played their part admirably well? The new government of Kerala, may have to address this problem.

Two, the endemic corruption at the LG level cannot be wished away and has to be faced and fought. That the land mafia, quarry mafia, the sand mafia and the like are out to corrupt the system and sap its vitality needs no documentation. Will the local level politicians build a counter culture? Fear of the Lord is the beginning of wisdom is a biblical precept that drives home the need for powerful vigilance by the State government.

The constitutional mandate (Articles 243G and 243W) to create institutions of self-government at the local level is not merely a call to raise own source revenue, but more importantly a good opportunity to innovate and administer an effective and efficient system of governance. That 167 LGs out of 1209 in 2010 or 14% participated in the 'social reality show' called Green Kerala Express programme launched by the Doordarshan Malayalam channel is an indicator that the LGs in Kerala have the potential to innovate. The tragedy is that they are not an increasing tribe. Particularly given the problems of waste management, drinking water, agricultural production, erosion of wet land eco-system (a cultural symbiosis to be preserved) powerful intrusion of quarry, sand and land mafia on the economic and social scenario and the endemic corruption at the local level, the challenges unfolding are indeed vital and demanding.

Three, decentralized governance should find a place in the planning and implementation strategy of agriculture, animal husbandry, health, drinking water and waste management as a natural and organic part of Kerala's development process. The State Development Council (SDC) established as per section 55 of the Kerala Municipality Act, along with the District Planning Committee could be refashioned to serve as a platform to achieve this. Agriculture in Kerala cannot be developed except as a joint venture with PRIs. It should be related to watershed planning. While every gram panchayat has to plan its water resource management assessing its current water availability as well as the potential supply for the next 20 years, the organic relationship between the streams and rivers that are fast drying up and the wetland reclamation with the acute water scarcity facing the State has to be recognized at the State level and countered by the State government via its protective measures.

Four, Kerala is a State that recognized the role of health in human life and promoted public health for preventive, protective and curative care. While health care is a flourishing industry in Kerala, the Adivasis, fisher-folk and other vulnerable sections are priced out and left out. The mounting out-of-pocket expenses drive them into deep indebtedness. That the allocation for health and family welfare as a share of NSDP which was 1.83% in 1981-82 declined to 1.75% in 1990-91 and more sharply fell to 0.88% in 2011-12 put the pathology in bold relief. How we restore the health of the primary health centres at the panchayat level is a problem that cannot be addressed at the local level alone particularly because the middle class and upper class do not encounter a problem. The Kerala people in general and the poor in particular suffer from escapable illnesses, avoidable afflictions, and premature mortality (this includes road accidents). This is a challenge both for the government and the LGs.

Five, an important issue that signifies serious deficits in the practice of democracy and development in Kerala is the plight of Adivasis and Dalits. This is a very vital issue for all those who take social justice seriously. As Rawls put it: "Justice is the first virtue of social institutions, as truth is of systems of thought. A theory however elegant and economical must be rejected or revised if it is untrue; likewise laws and institutions no matter how efficient and well-arranged must be reformed or abolished if they are unjust". [Rawls, 1972: 3].

Rhetorically all political parties are for the upliftment of the Adivasis and Dalits but practically despite heavy budget allocation over the last 60 years, situation on the ground leaves many things to be desired. What can the panchayats do? Certainly much can be done, provided the State demonstrates its dynamism and commitment, is well exemplified in the chapter on 'Inclusion of the excluded' (chapter VIII) given in SFCIV Report and elaborated in Oommen (2015). It is shown that a social group wise (SC, ST, fisher-folk, and other poor) vulnerable GPs based on a deprivation index (reckoned in terms of housing status, sanitation, drinking water availability, land owned etc.) could be identified for policy action. If the Chief Minister's Office (with the support of an Advisory body) institutes a monitoring cell, action and projects without leakage could happen.

To conclude, in this paper the salience of decentralized governance in Kerala is outlined, and raises some issues to reform and restructure it. Deepening democracy through local governance has intrinsic, instrumental and evaluative significance. We have endeavoured to postulate a conceptual framework. The following quotation which is the oath of office of council members in the Athenian city is still an inspiring hope because it underlines the quality of citizenship, accountability and commitment needed to make the life of citizens beautiful and great.

We will strive increasingly to quicken the public sense of civic duty, that thus..... we will transmit this city not only not less, but greater, better and more beautiful than it was transmitted to us.

Given the relevance of People's participation,
I would like to conclude with the words of
Creon, King of Thebes, in Sophocles, Antigone

The people of Thebes! since when do I take my orders from the
people of Thebes?

Appendix A

District Wise Distribution projects (2011-12)

1	2	3	4	5	6	7	8
	All Projects		Implemented Projects				
Districts	No:of Projects ^a	Total Allotted Amount (Rs.) ^a	No:of Projects ^b	Total Allotment for projects implemented (Rs.) ^b	Total Expenditure incurred Amount (Rs.)	Total No. of allotted projects as % to impleted projectes	Total Expenditure as % to Total Allotment for projects implemented
Alapuzha	8,872	3,120,220,318	7,006	2,218,005,862	1,558,401,213	78.97	70.26
Ernakulam	10,598	4,039,649,948	7,947	2,881,163,050	1,896,389,793	74.99	65.82
Idukki	7,399	2,368,955,128	5,396	1,665,424,460	1,303,403,690	72.93	78.26
Kannur	9,857	3,090,558,547	7,650	2,523,603,628	1,715,675,399	77.61	67.99
Kasaragod	6,397	1,961,952,822	4,149	1,355,683,914	911,234,546	64.86	67.22
Kollam	9,700	5,260,009,370	7,475	3,808,426,146	2,163,922,871	77.06	56.82
Kottayam	10,335	2,955,916,818	7,508	2,049,448,213	1,352,300,120	72.65	65.98
Kozhikode	12,220	4,425,470,173	8,682	3,331,124,050	1,870,510,826	71.05	56.15
Malappuram	17,324	4,545,408,209	12,334	3,335,635,002	2,484,407,881	71.20	74.48
Palakkad	13,765	4,399,488,056	10,114	3,381,172,399	2,246,291,663	73.48	66.44
Pathanam	7,581	2,223,607,739	5,913	1,544,843,488	1,148,637,483	78.00	74.35
Thiruvana	9,361	3,500,270,456	7,671	2,898,447,818	2,297,348,564	81.95	79.26
Thrissur	12,620	3,952,990,362	9,583	2,958,947,179	2,199,433,219	75.94	74.33
Wayanad	4,987	1,843,538,036	3,184	1,211,824,978	872,416,684	63.85	71.99
Total	141,016	47,688,035,981	104,612	35,163,750,186	24,020,373,952	74.18	68.31

Source:- Sulekha Plan Monitoring Data 2011-12 - Decentralized Plan Projects of Local Governments

BC = Beneficiary Contribution

The data corresponding to all the projects of the 978 GPs for the financial year 2011-12 obtained from Sulekha Plan Monitoring Application is used, based on the assumption that since it has been two years, now the chances of further data correction/modification is less.

Data set is not completely cleaned up due to time constraints. But flaws listed in the note were taken care of.

a Projects with Allotment Amount at least above Rs.500 is considered as correct

* Projects with positive values in amount allotted for Beneficiary Contribution

** Beneficiary Contribution Projects reporting positive values in Total Expenditure

*** Beneficiary Contribution Projects reporting positive values in Beneficiary Contribution Expenditure even if Beneficiary Contribution allotted is zero

Allotment amount on the higher end corresponds to EMS housing scheme

Notes

¹ Edited version of the Fourth K.Ramachandren Nair Memorial Lecture delivered on 24th June 2016 at the Department of Economics, University of Kerala by the author.

² For a detailed conceptual clarifications on social inclusion, inclusive growth and inclusive development see Oommen (2015) in Lakhwinder Singh etal (2015)

- ³ Municipalities in South Africa have to be proactively engaged in the initial groundwork of establishing, performance indicators and monitoring systems for efficient service delivery.
- ⁴ Social audit is a method of public scrutiny of local governments. This idea was embedded in the structure of decentralized governance and people's planning of Kerala, in India. A well conducted social audit can be used to subject bureaucrats and ruling politicians to scrutiny by the citizenry.
- ⁵ Michelle Esau(2007) who supports South Africa's programme of deepening democracy through local participation raises several issues such as elitism, equal participation rendered difficult due to poverty, unemployment, poor awareness and lack of resources for the community.
- ⁶ Devolution is an important concept and needs to be clearly understood. We use it here as defined by the Task Force on Decentralisation of the Government of India: "Devolution in the context of the Panchayats, means that when the authority in respect of a specific activity is transferred from the state to the local governments, the latter should have the prerogative of taking decisions in respect of planning and implementation of such activity. In fact functions, funds and functionaries are complementary to one another in the process of devolution of responsibilities and powers upon the Panchayats". (GOI, 2001: 5).
- ⁷ I feel honoured to say that I was a member of this Committee, which laid the foundations of local democracy in the state.
- ⁸ For a detailed account up to 2006, see Oommen 1997 and 2007.

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Decentralization and Neo Social Development¹

The governments in India and 14th Finance Commission are very positive towards decentralization. However, the conditions and status of decentralization are not positive and the delivery of mandated activities of the local bodies is faulty and anemic. The structure of service delivery mechanism has been designed defectively by structuring it in such a way that decentralization of powers has to take place from State government to local governments, not from Central government to State government and State government to local government. In real terms, this is not a full-fledged decentralization of powers. The complicated and complex governance and administrative procedures have driven away people from participating actively in the decision making process. The governance and administrative process could be simplified. Despite plethora of drawbacks and bottlenecks, the local governments are serving the people and more specifically the poor.

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1. Introduction

At this juncture one has to compliment the Government of Kerala, Government of India and the 14th Finance Commission for their initiatives in making the decentralization discourse alive and active in India. This is in the context of decentralization losing its charm in the eyes of the donor agencies, international research agencies and more specifically the research organisations and civil society organisations in India. Government of Kerala since its peoples campaign for peoples plan kept the discourse alive till today. The Ministry of Panchayati Raj from UPA to NDA, through devolution studies and annual Panchayati Raj day celebration, kept the momentum in the discourse on decentralization though media paid poor attention on decentralization. More importantly, the 14th Finance commission allocated unprecedentedly a huge resource outlay to local bodies for their effective delivery of services to keep the institutions vibrant in service delivery. The 14th Finance Commissions award to local bodies has been converted into a powerful tool to strengthen the local bodies by evolving guidelines to panchayats to prepare Gram panchayat development plan by the Ministry of Panchayati Raj, Government of India. The guideline issued by the Ministry of Finance for utilizing the 14th Finance Commission award is a fine strategy tool to empower the local bodies. It has been strategically used by the Ministry of Panchayati Raj to make it mandatory that every Gram Panchayat has to prepare a plan to utilize the award of the 14th Finance Commission. This is a step is also initiative to strengthen the accountability part of local governance. It mandates that the panchayats have to conduct social audit to utilize the 14th Finance Commissions grant. All the above steps have made the discourse on decentralization alive in India. But the conditions and status of decentralization are not positive and conducive to local bodies to emerge as institutions of self governance and to deliver the mandated activities of the local bodies as the design for decentralization is faulty and anemic. It has been designed defectively by structuring it in such a way that decentralization of powers has to take place from State government to local governments; not from Central government to State government and State government to local government. In real terms, it is not a full-fledged decentralization of powers. It is a matter to be noted here that decentralization of powers is taking place in the context of centralization in the pretext of globalization. However, defective it is, it exists, continues and struggles to deliver goods. (James Manor, 2011). What has decentralization done in the two decades in Indian society through the functioning of local

bodies? This is a question repeatedly raised. Yet the journey of decentralization is inspiring and adventurous as it produced intended and unintended consequences. It is not only in India but also in the world. (Jean Paul Fagnet and Caroline Posche, 2015). What impact decentralization has created in social development is mapped in this article.

2. Social Development in the New Context

The concept social development has undergone changes in its meaning at present. It is not addressing the mere issues of health and education. The social development in the new context puts people first in the whole design of transformation. Bringing the people who are excluded and marginalised to the centre as participants and stakeholders in the process of development is an uphill work. It addresses vulnerability, exclusion and powerlessness. It promotes social inclusion and builds resilience on the part of the poor. Thus, it includes social justice, equity and empowerment. How decentralization in India addresses the above issues is being presented in this write up. It is to be understood that all the above issues have not been addressed by the active intervention of the State governments through their machineries. Now it is expected that all these issues have to be addressed by the intervention of the local bodies. Two powerful governments tried to address the above critical issues of development of poor for about five decades. But they could not reach the target. Hence, the responsibility of addressing those issues had been given to local bodies. But the conditions of local bodies barring a few States are not conducive to address those issues, as they enjoy very limited powers, resources and functionaries.

3. Data Base

This work heavily draws from the existing literature on decentralization. By scanning twenty years of literature mostly national and multi state studies undertaken by premier institutions and funded by the bilateral and multilateral organisations and institutions. Further, it heavily relies on the devolution study done on annual basis and state of the Panchayati Raj report done occasionally in the past by various institutions by the financial support of the Ministry of Panchayati Raj, Government of India. (Tata Institute of Social Science, 2016). Apart from the above there are pan India studies and they are also taken into account. (Hari K. Nagar, et, al., 2015). Inferences have been drawn on basis of interaction with scholars on decentralization and they are to be considered as conjunctures which are to be tested and validated

further. This will pave way for building a credible theory on decentralization of powers.

4. Theoretical Conjectures - Old and New

Theory on economic growth effectively argues that when societies achieve economic growth faster, it influences social development. Investment on education and health of the people will be enhanced and thereby the life and livelihood of the poor will be enhanced. Quality of life will be improved when economic growth takes place in a country. While testing it in the developing countries, adequate evidences could not be provided to justify the above theoretical argument. Economic growth has been achieved but the achieved growth has not impacted the poor. On the contrary, in the new context, by investing in human resources, decentralizing powers, enabling the poor to participate in the process of governance and development and building resilience among the poor, economic growth can be achieved. Enough evidence is available to prove this proposition that social development influences economic growth. This new argument convinced many of the development practitioners to work for community driven development. To make the community participate in the process of governance and development, a strong well designed local body system has to be in place. In India, it is in vogue. What impact it has created in the life of the poor has to be presented here. They are theoretical conjectures. Nuances have not been explained.

5. Emerging Theoretical Conjectures

Panchayats in India have never been able to emerge as institutions of self governance where public goods and services are designed and provided. At present panchayats are ensuring delivery of public goods and services provided to them with an in built mandate. As a result, it has not incentivized citizens to build competence. Local politics becomes parochial as caste plays a predominant role. Since local resource generation and locally designed economic development is low and there is a competition for resources provided from outside. It is to be reorganized here that reservation of seats for women have worked but at best incrementally. Grievance redressal remains poor. Competence of the elected representatives remains highly inadequate. There is high incidence of bribes. Per capita bribes are twice that of taxes collected. Bribes are paid to get services properly and derive private benefits. Benefit capture takes place at panchayat level. There are evidences to show that institutions of local governance such as Gram Sabha reduce information asymmetries at the level of the citizens and

households. One will find improved quality of Gram Sabha meetings on the ability of households and members to make informed decisions about choice of service providers. Panchayats are able to reduce household vulnerability. But the magnitudes are extremely small. Households that participate in Gram Sabha meetings resort less to risky coping mechanisms. Elected women representatives helped women to empower themselves. Women participation in Gram Sabha has increased and quality of their participation is also gradually improving. (G. Palanithurai, 2012). The elected women representatives have attended to the issues of health of women in the panchayat areas. Revenue mobilization through taxation is yet another serious issue. It is proven beyond doubt that quality of governance determines the quality of service. Quality of governance is determined by quality of leadership. Apart from the above, the Dalits have started asserting themselves to claim their entitlements. (G. Palanithurai, 2013). In the same way, their participation in governance and in the process of development has increased. Governance and administration at the grassroots are much complicated and it is not so easy to navigate. (G. Palanithurai, et. al., 2008).

The rural local bodies could not succeed on three counts. On the mandated functions such as economic development and social justice, the local bodies have not done enough work. There is no evidence to substantiate that the local bodies have designed goods for economic development and seriously addressed the issues of social justice. They emerge as institutions of implementing agencies and they never concentrate on governance. The elected representatives of the people have been oriented to implement the programmes and schemes of the State government. By doing so, they are under the control framework of the bureaucracy. Micro studies from different States brought to light through case studies that despite limited powers, functions, finance and functionaries, panchayats have made tremendous achievements. They are possible because of the leadership. Very less attention has been paid on leadership studies in decentralization.

6. Conclusion

From the observations based on the macro and micro studies one could understand the potentials of the local bodies. They are to be strengthened. Enabling conditions can be created for the poor, women, marginalised and Dalits to participate in the process of development and governance through the local bodies. The complicated and complex governance and administrative procedures

have driven away the people from participating actively in the decision making process. The governance and administrative process could be simplified. Despite plethora of drawbacks and bottlenecks, the local bodies are serving the people and more specifically the poor. Participatory process by the people in Gram Sabha is enriching. One unequivocal point emerged in the whole analysis of the functioning of local bodies that wherever leadership is present in the panchayats, one could expect better performance and they are responsive and that they take responsibility. By increasing the leadership competence, functioning of local governance can be enhanced. To achieve this objective, the local body leaders have to be oriented in leadership. Leadership training should be imparted in training institutions. There should be focused leadership schools. Even while imparting leadership programme, focus could be given on transformational leadership.

Note

- ¹ It is the extended version of the speech delivered in the BRICS International Conference for Local Bodies on Peoples Participation in Local Budgeting from 3rd to 5th November, 2016 at Kochi, Kerala.

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Evolution of Decentralised Local Governance in South Asia

In the last two or three decades, decentralisation has emerged as the new governance bandwagon in almost all developing countries. In their efforts to establish decentralised local governance institutions, the South Asian countries are in the process of a broader political and economic reforms and restructuring of the governance systems, which have given voice to local demands and the need to bring economic and political systems closer to local communities. In this context, the present paper attempts to engage with an analysis of the emergence and current status of decentralised local governments in selected countries of South Asian region, such as India, Bangladesh, Nepal and Sri Lanka.

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1. Introduction

A political system, that involves decentralization of power functions in a way that the local affairs of the people are managed by themselves and with their active participation. In essence, decentralization is the transfer of decision-making power from a central authority or government to its sub-units. In recent years, decentralisation has assumed an important role in matters of governance in most of the developing countries of the world, including those in the South Asia. In their efforts to establish decentralised local governance institutions, the South Asian countries are in the process of a broader political and economic reforms and restructuring of the governance systems, which have given voice to local demands and the need to bring economic and political systems closer to local communities. The pervasiveness of decentralisation efforts worldwide becomes clear from Dillinger's (1994: 8) review of decentralisation in developing world, which points out that, out of the 75 developing and transitional countries worldwide, with populations greater than five million, all but 12 claim to be embarked on some form of transfer of political power to local units of government.

It is no doubt that decentralisation has been experimented in all the countries in the South Asian region with varying degrees of intensity as well as success. In South Asia, decentralisation appears to be motivated by the need to improve service delivery to large populations and the recognition of the limitations of a central administration (Ford, 1999: 6). An attempt has been made in this paper to discuss the emergence of decentralised local governance in four selected South-Asian countries, i.e. India, Bangladesh, Nepal and Sri Lanka. The paper, in the following sections, describes the country specific experiences of evolution of decentralised systems in these selected countries.

2. Emergence of Decentralised Local governance in South Asia: Experiences of Selected Countries

Self-governing village councils of agrarian economies were in existence in the South Asian region even during the Rig-vedic period. Available evidence suggests that Gram Sabhas existed in India until 600 B.C (Kaushik, 2005). The South Asian region shares a similar experience of the evolution of the local government system owing to their common socio-political history and colonial

experience. It is therefore appropriate to discuss the measures that these countries have taken to establish decentralised forms of government during their post-independent period.

2.1. Decentralisation in Bangladesh

The history of evolution of local governance system in Bangladesh during post-colonial period can be categories into two broad phases: first phase (under the rule of Pakistan, i.e. 1947 – 1971) and the second phase (after the independence of Bangladesh, i.e. 1971 onwards).

First Phase (1947 – 1971):

In the post-colonial era, the process of decentralisation in Bangladesh (as the then East Pakistan) started in 1959 (Siddiqui, 2005). During the formative years after Pakistan's independence and up until 1971, the provincial government of East Pakistan initiated some important changes. General Ayub Khan, who seized power in 1958, introduced a new four-tier local government system of local government known as Basic Democracy. These four tiers were: (i) Union Council, (ii) Thana Council, (iii) District Council and (iv) Divisional Council. This system was abolished in 1969 by the end of the Ayub Khan era. This four-tier system lacked novelty and innovation, and bore a clear resemblance of the union councils and municipal committees of the British days (Khan 1997).

Second Phase (1971 onwards):

Following Bangladesh's independence in 1971, the Union Council was named the Union Panchayat, the Thana Council became the Thana Development Committee, and the District Council became the Zilla Board or District Board. In 1972, the Union Panchayat was again changed to Union Council. A more significant change in the local government system was brought about in 1976 through the Local Government Ordinance. This ordinance provided for a Union Parishad for a union, a Thana Parishad for a Thana and a Zila Parishad for a district. The Union Parishad comprised one elected Chairman and 9 elected members, two nominated women members and two peasant representative members. The Thana Parishad consisted of the Sub-Divisional Officer being the ex-officio Chairman, the Circle Officer and a Union Parishad Chairman. The Zila (District) Parishad was to consist of elected members, official

members and women members whose numbers were determined by the government. Its term of office was five years.

In 1980, as a result of an amendment of the Local Government Ordinance, the Swanirvar Gram Sarker (self-reliant village government) was introduced at the village level. It was later abolished by a Martial Law Order in July 1982. A major change was also initiated in the local government system through the introduction of the Local Government Ordinance in 1982 by General Ershad. This Ordinance was followed by the Local Government (Union Parishad) Ordinance in 1983, the Local Government (Zila Parishad) Act in 1988 and the three Hill Districts Acts and Palli Act in 1989. After nine years of reasonably effective implementation, the Government of the Bangladesh abolished the Upa-Zila system in 1991 (Paul and Goel, 2010).

The Bangladesh Awami League, which came to power in 1996, constituted a Local Government Commission and came up with a Report on Strengthening Local Government Institutions in May 1997. The Commission recommended a four-tier local government structure including Gram/Palli (Village) Parishad, Union Parishad, Thana/Upazila Parishad and Zila (District) Parishad. The national election in October 2001, brought the Four Party Alliance led by BNP to power. They retained the four-tier system but renamed Gram Parishad to Gram Sarker in a Bill passed on 26 February 2003 (Ibid.). In the year 2000, the District Council Law was passed, which proposed the setting up of Zila Parishads in the 61 districts of Bangladesh and the establishment of the four-tier system.

In order to ensure people's participation, accountability and transparency in the local government decision making, the Bangladesh government in 2009 enacted the Local Government (Union Parishad) Act, 2009. Special features of the 2009 Act include provisions for introduction of shava wards (ward meetings), open budget meetings, declaration of Citizen's Charter, and a provision for right to information (Panday, 2011). Even though different laws have been enacted, they have been far from being implemented in true spirit. Hossain maintains that the major problem of decentralised local governance has been the lack of consensus within government and the major opposition parties regarding the structure, participation and election process of the local bodies, which had led to delays in actual implementation of decentralised local governance (Hossain, 2003).

3.2. Democratic Decentralisation in India

Democratic decentralisation in India has been described by various names, for example, panchayati raj, functional democracy and grass-roots democracy, etc. Notwithstanding the long history of local government in the country in the pre-independence era, the history of emergence of decentralised local governance in post-independent India can be categorised into two broad phases.

First Phase (1950 - 1990):

The policy approaches that India adopted after independence stressed right from the beginning that rural development strategies should be pursued with local communities as the basis and objective of rural development. This formed the rationale behind the Community Development Programmes of 1950s. But the programmes began to get more bureaucratised, elite-dominated and excessively politicised, and very soon it was realised that there was neither community nor much development in the Community Development Programme (Leiten, 2003: 22). In order to study the failures of the Community Projects, and to suggest an institutional set up to secure participation of community development and National Extension Service Programmes a team headed by Balwantraji G. Mehta was appointed in 1957. The recommendation of the team stated that public participation in community works should be organised through statutory representative bodies. The Panchayati Raj Movement picked up momentum after the constitution of this committee in 1957.

The Balwantraji Mehta Committee suggested a three-tier Panchayati Raj system, i.e. Gram Panchayat at the village level, Panchayat Samiti at the Block level and Zilla Parishad at the District level, for the devolution of power, resources and functions from the centre to these intermediate bodies. With this suggestion, the Panchayati Raj was first inaugurated in Rajasthan on 2 October 1959. During 1959 to 1965, the Panchayati Raj Institutions (PRIs) were on ascendancy, which followed a phase of stagnation (1965–69) and then a phase of decline (1969–77). The setting up of Asoka Mehta Committee in 1977 marked a turning point in the history of Panchayati Raj in India. The committee was entrusted with the task of enquiring into the causes responsible for the poor performance of the PRIs and to suggest measures to revive them. This committee recommended a two tier-structure of PRIs, i.e. Zilla

Parishad at the district level and Mandal Panchayat for a group of villages with a population of 20,000 to 30,000 (Asoka Mehta Committee Report, 1978).

The decade of 1980s witnessed establishment of the following important committees to suggest measures for effective functioning of Panchayati Raj Institutions:

- The Hanumanth Rao committee (1982) for preparing plans at the district level.
- The G.V. K. Rao committee (1985) for reviewing the administrative arrangements for rural development programmes and poverty alleviation schemes.
- The Singhvi Committee (1987) for reviewing the functioning of PRIs and their revival.
- The Thungon Committee (1988) for reviewing the role of PRIs in planning and development.

Second Phase (1991 onwards):

The enactment of the 73rd Constitutional Amendment Act (1993), which came into force from April 24, 1993, opened a new chapter in the history of democratic decentralisation in India by devolving power to the people and giving constitutional status to Panchayati Raj Institutions. As per the recommendations of the 73rd Amendment Act, 1993 the Eleventh Schedule comprising 29 items had been added to the Constitution, which would give an effective role to the PRIs in the planning and implementation of works for the development of local areas. The XIV Finance Commission, 2014 has created an enormous opportunity for responsive local governance at the cutting edge institutional level of the Gram Panchayat. The huge transfer of resources to gram panchayats (200,292.2 Cr Rs) over a period of five years (2015 – 20) also necessitates urgent empowerment of the gram panchayats to be able to deliver their mandate in respect of delivery of basic services responsibly and efficiently.

3.3. Decentralization in Nepal

The history of evolution of local governance in Nepal, during the post-colonial period, can be broadly categorised into four phases: first phase (1951 – 1960), second phase (1961 – 1981), third phase (1982 – 1991), fourth phase (1992 onwards).

First Phase (1951 – 1960):

After the overthrow of the one hundred and four year old Rana Regime in 1951, Nepal entered the modern era. The Interim Constitution of the Kingdom of Nepal 1951 elaborated the notion of democratic governance, which continued till 1960. During the ten-year period, some efforts were made to promote local self-governance in the country. Particularly, the Tribhuvan Village Development Programme was started from 1952 with the aim of building infrastructure facilities, providing agriculture, health and education development services and promoting scientific farming, cottage industries and cooperatives. At the district level, there was a District Development Board constituting of representatives from the local people, related line agencies and relevant specialists. The Constitution of the Kingdom of Nepal 1959 made the government collectively responsible to the people as well as promised to create an egalitarian society through the vertical decentralization of power (Dahal et. al, 2001). The major objectives of local governance during this phase included: creating local panchayats to strengthen the system at the grassroots level; developing local leadership through local Panchayats; mobilizing local people and resources for development; involving local people in decision-making processes and democratic practices; and mainstreaming local planning and service delivery process (Poudyal, 1994:61).

Second Phase (1961 – 1981):

In the year 1960, King Mahendra abolished the parliamentary system and introduced a monocratic Panchayat policy. In the Panchayat regime, starting from 1962, several conceptual innovations were made towards decentralizing resources and authority. During this period, the Decentralization Plan 1965, District Administration Plan 1975, and Integrated Panchayat Development Plan 1978, were formulated to design an extensive framework for decentralized planning and local governance (Dahal et. al, 2001). The country was divided into three-tiered governance system: zonal (14), districts (75) and village and town/village (4,000). The Zonal units were called Zonal Panchayats, District units were called District Panchayats and accordingly Municipal and Village units were called Municipal and Village Panchayats.

Third Phase (1882 – 1991)

During the fifth phase (1882 – 1991) several changes took place at policy level, which shaped the fate of decentralised local governance in Nepal. The Nepalese government passed the Decentralization Act (1982) and Decentralization Regulations (1984), which later came to be known as the Decentralization Scheme (DS) of 1984. The scheme gave much focus on devolving more functions and powers to the Local Panchayats. Its main objectives included: promoting participatory planning processes based on the needs of people, and creating local government institutions to carry out effectively both management and implementation of developed functions. The scheme incorporated provisions for devolution of wide ranging functions in sectors such as physical infrastructure, health, education and agriculture to the local governments; and devolution of authority to district level governments to co-ordinate and approve the district level plans and programmes of the line agencies.

Fourth Phase (1992 onwards):

In 1990, the interim government dissolved the Panchayats at district, village and municipal levels, but it gave continuity to their functions. The government appointed officials to carry out and manage the functions. In 1992, the elected majority government promulgated three separate Acts: the Village Development Committee Act, Municipality Act and District Development Committee Act. The Acts mainly changed the names of previous district, Municipal and Village Panchayat into development committees. The Constitution of the Kingdom of Nepal 1990 has made powerful provisions for decentralization. The Directive Principles and Policies of the State articulated that “it shall be the chief responsibilities of the State to maintain conditions suitable to the enjoyment of the fruits of democracy through wider participation of the people in the governance of the country by way of decentralization.” (Dahal et. al, 2001).

Decentralization policies appear more pronounced in the Ninth Five-Year Plan (1997-2002) of Nepal. It aimed to strengthen the local units to take the responsibility of formulating and executing local development plans by themselves. In 1996, the Government of Nepal constituted a high-level decentralization coordination committee headed by the then Prime Minister, to recommend

suggestions for appropriate legislative reform and implementation strategies on different aspects of decentralization in the light of democratic change and challenges of development experienced by the country. The report prepared by the committee has made comprehensive recommendations related to decentralization and local self-governance. Based on these recommendations, the local self-governance Act was prepared and passed by the Nepalese parliament in the form Local Self-governance Act, 1999.

3.4. Decentralisation in Sri Lanka

The history of local governance in Sri Lanka during the post-colonial period can be broadly divided into three phases: First Phase (1948 – 1980), Second Phase (1981 – 1987), and the Third Phase (1987 onwards).

First Phase (1948 – 1980):

The initial three decades of post-independent period in Sri Lanka (1948 – 1980) witnessed several attempts to establish some form of local governance albeit limited success. At the time of independence in 1948, the local authorities in operation were municipal councils, town councils and village committees. The village committees functioned as legal entities served by village leaders on a voluntary basis. During the period 1940–1980 the term village committee was changed to village council. These new councils did not last long due to the inherent defects in the system that distanced the people from the administration.

In the year 1955, the Choksy Commission was set up, which recommended for establishment of a coordinating upper tier of local authorities in the form of regional committees, to which most governmental functions could be entrusted. Based on the recommendations of the Choksy Commission, the Draft Regional Councils Bill was introduced in the Parliament in 1957 by the then Prime Minister S.W.R.D. Bandaranaike. The Draft Bill made provisions for establishment of Regional Councils with a wide range of functions. However, due to internal conflict between Tamil minority and the Sinhalese majority party and owing to opposition from the Sinhalese majority, the Bill was finally withdrawn. No concrete efforts towards establishing decentralised systems materialised till the 1980s (Leitan, 2010).

Second Phase (1981 – 1987):

The 1980s witnessed more concrete attempts at establishing decentralised local governance in Sri Lanka with enactment of several Acts and Constitutional Amendments to set up local government institutions. Till 1980, four types of local authorities existed in Sri Lanka, even though they never functioned properly. These were Municipal Councils, Urban Councils, Town Councils and Village Councils. In 1981, town councils and village councils were abolished and the powers and functions were transferred to newly constituted District Development Councils (DDCs) established under the provision of District Development Councils Act No.35 of 1980. Several developmental functions were decentralised to the district level, including agriculture, agrarian services, rural development, fisheries, small and medium scale industries, health services, irrigation within the district, etc. Further, the Development Councils(Amendment) Act No. 45 of 1981, made provision for two other types of bodies, the Pradeshiya Mandalas, and Gramodaya Mandalas at two lower levels of the administrative system (Leitan, 2010). This led the foundation of a three tier decentralised institution at Sri Lanka, with Development Council was at district level, the Pradeshiya Mandalas at divisional level, and the Gramodaya Mandalas at village level. The chairmen of Gramodaya Mandalas served as members of the Pradeshiya Mandalas at the higher level.

Third Phase (1987 onwards):

Towards the end of the decade of 1980s, some more developments took shape, which strengthened the system of decentralised governance in Sri Lanka. Intensified ethnic strife of 1980s, Tamil separatists' movement, military actions and counter actions made it imperative to devolve more power to decentralised institutions at the grassroots level. Consequently, Sri Lanka witnessed further transition of governance from centralised to decentralised form with the 13th Amendment to the Sri Lankan Constitution, and the Provincial Councils Act No. 42 of 1987, which made constitutional and legal provision for the establishment of Provincial Councils at the level of the province. As per the 13th Amendment and the Resolution of 1987, Provincial Councils, elected by voters of the province, were established with a five-year term.

With the introduction of the system of Provincial Councils in 1987, the Development Councils and Pradeshiya Mandalas were abolished, while retaining the Gramodaya Mandalas. Despite legal provisions to retain Gramodaya Mandals, they became defunct and non-functional over a period of time. In the same year of 1987, the Pradeshiya Sabhas Act No. 15 (1987) was enacted, which brought in a system of elected Pradeshiya Sabhas. Each Pradeshiya Sabha area consists of a number of villages, and these bodies are vested with legislative and executive authority in relation to their functions specified under the Act. Following the 13th Amendment and the Provincial Council Resolution of 1987, at present, Sri Lanka's system of decentralised local governance consists of the following institutions: Municipal Councils for cities and larger towns, Urban Councils for less urbanised areas based on population size, and Pradeshiya Sabhas for rural areas (Sirivardana, 2004).

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Standing Committees of Union Parishad: Practices and Challenges

Union Parishad (UP) is the lowest tier local government institution (LGI) working for a long time for providing service to citizens at their doorstep. It is the only institution to ensure good governance, development planning, implementation, transparency, and accountability for rural areas in Bangladesh. The latest Local Government (Union Parishad) Act, 2009 has created an opportunity to ensure greater participation of the people in the process of development planning and implementation. According to the UP Act, 2009, there is a provision of 13 Standing Committees (SCs) in the UP to support the Parishad in ensuring transparency, accountability, and people's participation in planning and implementing for ensuring better governance and service. This paper tries to explore the current practices and challenges of Standing Committee to ensure improved governance.

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1. Introduction

Union Parishad (UP) is a century old local government Institution in the Indian subcontinent. It is the lowest tier of Bangladesh Local Government. For a long time, it is working at the grassroots to provide citizens service at the doorsteps. It is the only institution to ensure good governance, development planning, implementation, transparency and accountability at the local level. Participatory planning is the precondition of sustainable development. The latest UP Act has created an opportunity to ensure peoples participation in the process of development, planning and implementation. Clause 45 of Local Government (Union Parishad) Act, 2009 has stated that the UP has to form the following 13 Standing Committees to perform its assigned functions.

- a) Finance and establishment
- b) Education, health and family planning
- c) Audit and accounts
- d) Agriculture, fisheries and livestock and other economic development work
- e) Maintenance of law and order
- f) Resolution of family conflicts, women and children welfare (not applicable for Chittagong hill tracks people)
- g) Culture and sports
- h) Social welfare and disaster management
- i) Development & conservation of environment and tree plantation
- j) Rural infrastructure development, protection and maintenance
- k) Sanitation, water supply and drainage
- l) Tax collection and Assessment

Functions of the Standing Committees (SCs) are to organize meeting at least bi-monthly and provide suggestions to the UP to execute the assigned duties accordingly. “Most of the cases, the committees are ineffective. Members of the committee are not well aware about the functions of the committee” (Abul. et al. 2009). Moreover there are some committees representing different Nation Building Departments (NBDs) at union level. These committees have created extra workload of UPs (Ilias & Nurul, 2014). There is also some overlapping of responsibilities in the committees (Tofail, 2015). Therefore, it is very much important to examine the effectiveness of the committees at union level.

This paper attempts to explore the current practices and challenges of Standing Committee to ensure governance. Data was collected from 91 UP Secretaries who participated in the foundation course at National Institute of Local Government (NILG) during 2014-15 in two batches. In addition to that, five Focused Group Discussions (FGDs) were also conducted at the field level to collect the views of the UP Chairman as well as the respective Committee members. Secondary sources like various official records, books, research report, journals, documents and laws were reviewed.

2. Importance of SC

SC is one of the platforms at the grassroots for ensuring participatory planning. UP is assigned with 39 activities by the Act. Moreover, most of the government agenda are implemented through UP. Various NGOs and development organizations are working with UP in different activities. To handle these huge tasks, UP don't have enough staff. UP have only one Secretary and 13 Elected Representatives, including Chairman. Besides, 10 Village Police Force (Dafadar and Moholladar) are working in the UP. It may be noted that through Standing Committees, minimum 52 and maximum 78 people other than UP functionaries can be involved in the UP activities; which may ensure greater participatory planning and implementation. This is an exclusive system of involvement of people in the local level planning and development. Bangladesh is practicing this system in the central and local government institutions. For example, Jatiyo Sangshad (National Assembly) (51), Zila Parishad (7), City Corporation (14), Upazila Parishad (17), Paurashava (10).

Most of the respondents opined that SCs is useful and it can help UP in many ways. The overwhelming majority of the respondents reported that it helps to ensure transparency and accountability (99%), increase public participation in the planning (91%), and perform the UP functions efficiently (88%). FGD also mentioned the essentiality of SC in the UP.

3. Functions of SC

Functions of SC are to organize meeting bi-monthly and provide suggestions and advice to the UP. Additional meetings can be organized, if required. All the proceedings of the Standing Committees shall be finalized subject to approval at the subsequent general meeting of the Union Parishad. It is also mentioned in the Act that the functions of the Standing Committees shall be regulated through legislations. However, the functions of the Standing

Committees shall be determined in the general meeting of the Parishad until the regulations are prepared. [GOB, 2009, clause 45(10)]. It is found that most of SC members (58.24%) are not well aware about the functions of the SC. Committee members do work on the basis of their own ideas. In some cases, the Chairman of the UP distributes the task orally or they decide in the UP general meeting.

4. Role of UP Chairman and members in the SCs

UP Chairman is the chief executive of the UP. As the Chairman, s/he is authorized to monitor the activities of SC. S/He is also responsible to preserve all the documents and minutes. In addition to that, s/he is also the Convener of one of the 13 Standing Committees named Maintenance of Law and Order. Conversely, UP members are the Conveners of the other Standing Committee. They have to call meetings regularly and prepare suggestions for the UP as the Convener of the committee. They also have to discuss and prioritize the recommendations of Ward Sava¹ (MoLGRD & C. 2012: P 21). They are also responsible to prepare and maintain the meeting minutes. It reveals from the sample survey that UP Chairmen and Members are not much aware about their duties. In most of the cases they are not interested to organize the meeting. They always depend on UP Secretary for organizing the meeting.

5. Formation Procedure of SCs

According to the Act, a SC shall consist of 5-7 members. [GOB, 2009, clause 45(4)]. UP members will be the Convener and the other members shall be nominated from the local people, considering their capacity to play role in the respective committee. UP Chairman shall be the Convener of Maintenance of Law and Order. However, one third of the Convener of SCs shall be elected from the women members of reserved seats. A Standing Committee shall elect its members, to be its Chairman. A Union Parishad may coopt an either sex, who is not a member of the Parishad, but who may share opinion in the Parishad.

It is clear from the study that most of the UPs have formed all the 13 Standing Committees.

But the formation procedure varies UP to UP. Some UPs forms SCs in the UP meeting, some UPs leave the decision to the Convener of the SC, and in some cases UP Chairman her/himself take decisions. However, UP Chairman and Members are found holding more than one committee. It is also noted that all UPs are not following latest UP Acts.

6. Duration of the Committee

The duration of the Committee is not clearly mentioned in the latest Act. Normally, it is considered that the duration of the Committee is same as the duration of the Parishad. It is suggested in the in the Training Manual for UP Standing Committee, under Union Parishad Governance Project (UPGP), that UP may dissolve Standing Committee after each year and can include old members in the Committee.

7. Effectiveness of the SCs

7.1 Committee Formation

It reveals from the study that majority (75%) of the UP has formed all of the Standing Committees. On the other hand, nearly twenty (17%) of the UP formed minimum 7 committees.

7.2 Arrangement of the meeting

The Act, provides to arrange meeting at least bimonthly. [ibid,. clause 45(9)]. But reality is found different across the country. Most of the UPs do not organize the meetings regularly. Only a few (33%) of the respondents said that all the meetings were organized regularly. Slightly over two-third of the respondents replied that all the committees' meetings were not taking place regularly. The study reveals that on an average 31.70 meetings were organized by the UPs in the FY 2014-15.

7.3 Circulation of notice with clear agenda

Notice and agenda of a meeting is mandatory to inform the participant beforehand, to help them prepare for the meeting. It helps the members to participate in the meetings meaningfully and significantly. It is revealed from the study that most of the UPs (56%) are not circulating the notice and agenda.

7.4 Preparation of Working Paper

Working paper is a pre-meeting preparatory paper on a particular issue, which is made for the participants. Generally, it is sent to the members prior to the meeting so that participants can understand and provide inputs to the meeting by which committee can come up with a clear decision. Due to the shortage of manpower, most of the UPs (87%) are not preparing the working paper. Moreover, UPs which were preparing the working paper, could not prepare it and make it meaningful due to lack of technical knowledge.

7.5 Preparation and Distribution of Minutes

A minute is the written record of official proceedings. It typically describes the events of the meeting and may include a list of attendees, a statement of the issues considered by the participants, and related responses or decisions for the issues. It is found from the study that most of the cases (52%) UP don't prepare, distribute and preserve minutes accordingly. However, nearly forty five percent (44%) cases minutes are prepared and distributed.

7.6 Attendance in the Meeting

It is revealed from the study that the attendance percentage of the meetings were poor. Slightly over forty percent (43.07%) of the respondents attended the meetings regularly.

7.7 Participation in the Meeting

Active participation is a pre-requisite of a Committee. It helps the committee to come up with an active solution. It reveals from the study that there is an active participation in the meeting. All members are very active and interested to do work with UP.

7.8. Implementation of Decisions

The study reveals that most of the cases (52%) SCs' suggestions are not implemented. Nearly thirty percent (27%) of the respondents mentioned that 1-5 proposals of SCs are taken by the UP.

8. Role of Standing Committee in the Development Works

Majority of the respondents (90%) mentioned that Standing Committee has an important role in the local level development. It has the opportunity to incorporate their own opinion as well as public demand raised in Ward Sabha and any other forums in the UP decision making process. Most of the respondents in FGD (98%) think that SC has the opportunity and can play significant role in the local level development. But in reality they could not play this role accordingly because of irregular meetings and lack of guidelines.

9. Committees in UP level other than SC

It is found in the study that there are many committees existing in the UP level representing different departments and ministries. Most of the cases, the activities of those committees are the duplication with UP Standing Committees and has created a huge

workload in the UP. At present 77 Committees are existed at the UP level.

10. Causes of Ineffectiveness

The main barriers of effectiveness of SCs are insufficient logistics support (99%), dependency on UP Secretaries (98%), and lack of awareness of the UP functionaries (93%). Besides, no unique guideline has been developed still now for the operation of SC. In addition to that no financial provision is there for the SC members. Some cases suggestions of the SCs are not taken in the UP decision-making. Finally, Secretaries are not motivated regarding the SCs. It is also indentified in the FGD that SCs are still ineffective due to shortage of manpower.

11. Challenges of SCs

The study reveals that the main challenges of SCs are insufficient manpower (83.52%), lack of terms of reference (81.32%), limited scope of training (80.22%), and motivation of UP secretaries (64.64%).

12. Recommendations

12.1 Recommendations for Local Government Division

- 1) Regulations and Terms of Reference (ToR) regarding the functions of the Standing Committees should be drafted and circulated among the UPs and its stakeholders; so that UP functionaries, SCs members, and other stakeholders can easily understand the functions and procedure of SCs.
- 2) Government should give the importance on SCs activities in the selection procedure of best UP, Secretary and Chairman as well as in the process of providing the PBG.
- 3) Government should increase staff in the UP as the Secretary is the one and only the staff of UP. Create scope of incentives for the UP secretaries as they have no scope of promotion
- 4) This second man system could be introduced in the UP so that Secretary as well as other functionaries can acquire knowledge through on the job training from other Local bodies.
- 5) TA/DA or honorarium for the SC members could be introduced so that they may be inspired.

12.2 Recommendations for NILG

- 1) NILG could formulate programs for the capacity building of SCs

members. It should also include SC members in its different training programs.

- 2) NILG should do advocacy for amendments in the Acts, Rules, Regulations and new circulars regarding duties and responsibilities of the SCs.

12.3 Recommendations for LGSP-II

- 1) Emphasis on SC allocating one or two mark for Standing Committee meeting and its Minutes preparation to get PBG.

12.4 Recommendations for UPs

- 1) SC members may be recognized by the authority by involving various public works.
- 2) UP Chairmen and Secretaries may be cordial to the SC members;
- 3) UP may keep allocation for SC meetings in the budget;
- 4) Suggestions of SC should be highlighted if it is possible to implement.
- 5) UP should select those who are capable, have enough time and willingness to spend;
- 6) UP may give importance to the suggestions and recommendations provided by the SC;
- 7) UP Secretary may help the SC for arrangement and preparation of the meeting regularly;
- 8) SCs members could be introduced by the UP so that they may feel proud and motivated. In this regard list of SC and its members should be published and posted on the information board;
- 9) Chairman should take care to arrange meeting regularly;
- 10) Agenda/time should be disclosed before the meeting; and
- 11) Prepare and preserve the Minutes for record and analysis.

12.5 Recommendations for Development Partners and NGOs

- 1) Create opportunity to participate SC members in different trainings; and
- 2) Organize more meeting, seminars and research for strengthening SC.

13. Conclusion

As part of the participatory decision-making, SC is a great option. It is very much important to strengthen SC to provide better services to the citizens. Therefore, concerned authorities should take necessary steps for the strengthening of SCs of UP. The above mentioned recommendations and suggestions is the way for strengthening the Standing Committees in UP. These prescriptions may enhance the effectiveness of the Standing Committees and SCs will play an important role in the local level development.

Note

¹ Ward shava means ward meeting organized at ward level.

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KILA Library

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As part of computerization of Library, KILA installed KOHA software in the Library. An online Digital Repository for local Governance has also been created by KILA and the website is www.dspace.kila.ac.in.

Jurisdictional Anatomy of Municipal Council in Decentralised Urban Governance: Kerala Model

'Pursuit of happiness' through an organised institutional mechanism is an indispensable requisite for the existence of democracy. Locke's Second Treatise on Government, declaim that securing social order through the formation of any government invariably requires the direct consent of those who are to be governed. Locke's principle is the fundament of 73rd and 74th amendment that shaped the public policy of local governments. The Kerala Municipal Act provide with powers and responsibilities upon the Municipal Council with respect to the preparation of plans for economic development and social justice, implementation of development schemes for the functioning of local government. Therefore the institutional mechanism of Municipal Council has to analyse on the basis of laws, more precise to say jurisdiction. The present essay is to limn the magnificent jurisdiction of municipal council in the Kerala Model local government system.

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1. Introduction

The collective wisdom of the Municipal Council is a pre requisite for invoking the jurisdictions under the Kerala Municipal Act of 1994 (KMA) and other allied laws. The presupposition is that, the Municipal Council will be guided by the juridical, natural and practical wisdom of the elected councillors. The law further mandates the Executive Officer/Municipal Secretary to advice the council on legal issues. The conjoint effect of Councils wisdom and the legal advice of Executive Officer of the local government, result in the decisions, which in result reflect the “real will” of people.

The jurisdiction can be classified as, Original Jurisdiction, Supervisory Jurisdiction, Reference Jurisdiction, Appellate Jurisdiction, and Law making Jurisdiction.

2. Original Jurisdiction

i. Administration of Municipality

The KMA entrust the Municipal Council with original jurisdiction. Section 29 says that administration of municipality shall vest in the Council. The Provision further says that, if necessary the Council is entitled to exercise, in the manner prescribed, the functions expressly assigned by or under this Act or any other law to the Chairperson, the Secretary, a Standing Committee or any other Committee (Government of Kerala, 1994).

ii. Powers, Functions and Responsibilities of Municipality

Section 30 of KMA further explains the powers, functions and responsibility of the Council. The administration of a Municipal area in respect of the matters enumerated in the First Schedule vest in the Council and shall have the power and responsibility to prepare and implement schemes for economic development and social justice in relation to the matters enumerated in the First Schedule. The provision further makes it a duty of the Council to render necessary service to the inhabitants of the Municipal area in respect of the matters enumerated as mandatory functions in the First Schedule. The provision further says that, Council shall have such powers, authority and responsibilities of the Government so that it can function as an institution of self government in respect of the matters entrusted to it. The Council is entrusted with the managing of institutions and administer the schemes transferred to it, subject to the guidelines and technical directions

from the Government and in accordance with the State and National policies. The Council is further entrusted with the election of beneficiaries of scheme, project or plan, the criterion for the eligibility and priority for such selection shall be determined by the Council subject to the terms and conditions of the scheme project or plan. Such criteria shall be published in the prescribed manner and shall be intimated to the Ward Committee or the Ward Sabha concerned. The Council shall invite applications for the selection of beneficiaries and prepare the draft priority list after making enquiry on the applications received in this behalf and send it for the consideration of the Ward Committee or the Ward Sabha concerned. (ibid)

iii. Appointment of Committees

The original jurisdiction of Council to appoint Committees for the purpose of exercising such powers, discharging such duties or performing such functions, as it may delegate to them, and may appoint any Councillor or Committee to enquire into and report or advise on any matter referred to him or it. (Section 35, ibid)

iv. Sanction of Estimates

Administrative sanction to the estimates of any works or schemes is vested in the Council. (Section 217, ibid)

v. Appointing Authority

The Council shall be the appointing authority in respect of the contingent posts in the Municipal Service and appointment orders in respect of them shall be issued by the Secretary, with the approval of the Council. (Section 224, ibid)

vi. Levy of Tax

The levying of tax is a prerogative right of the Municipal Council and also an essential attribute of "State."Section 231 provide with the procedure for imposition of tax. The provision says that resolution of a Council determining to levy a tax shall specify the rate at which and the date from which any such tax shall be levied. (ibid)

1. Property Tax: The Council is empowered to impose a property tax comprise of tax for general purposes and a service tax and the service tax may comprise of water and drainage tax, lighting tax and sanitary tax. (Section 233, ibid)
2. Profession Tax: Council can impose a tax on profession. (Section 245, ibid)

3. Animals and Vessels Tax: Council can impose a tax on such animals and vessels of the kind specified in the rules and kept or used within the municipal area. (Section 260, *ibid*)
4. Show Tax: Council can impose tax on all shows within the Municipal area. (Section 269, *ibid*)
5. Advertisements Tax: Council can impose every person who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding or structure in a municipal area any advertisement or who displays any advertisement to public view in any manner whatsoever in any place in such area, whether public or private. (Section 271, *ibid*)
6. Timber Tax: Council can impose tax on timber brought into the municipal area, such tax at such rates, not exceeding twenty-four rupees per tonne. (Section 277, *ibid*)
7. Irrigation Cess: Section 25, Kerala Irrigation and Water Conservation Act, 2003 says that, a local authority may, with the previous sanction of the Government, levy an annual irrigation cess on lands benefited by minor irrigation works executed by it. (Government of Kerala, 2003)
8. Entertainment Tax: Section 3, Kerala Local Authorities Entertainments Tax Act, 1961 provide that any local authority may levy a tax hereinafter referred to as the entertainments tax at a rate not less than twenty four percent and not more than forty eight per cent on each price for admission to any entertainment. (Government of Kerala, 1961)

vii. Budget Estimate by Council

The Section 287 of KMA entrusts the Council with the most important responsibility of budget of local government which says that, the budget estimate prepared by the Standing Committee for finance shall be laid by its Chairman before the Council for its approval before the end of the first-week of March at a special meeting of the Council after an introductory address of the Chairperson regarding the developmental and welfare activities intended to be undertaken and implemented by the Municipality. Section 288 provide the Council with the power to refer the budget estimate back to the Standing Committee for further consideration and resubmission within a specified time, or adopt, subject to such rules as may be prescribed, the budget estimate or any revised budget estimate submitted to it, either as it stands or subject to such alterations as it deems expedient. (Government of Kerala, 1994)

viii. Annual Finance Statement

The Section 294 entrusts the Council to approve the Annual Financial Statement (AFS) which shall be published by the Secretary of a Municipality, not later than the first week of June, an annual financial statement of the preceding year, in such form as may be prescribed embodying a classified abstract of receipts and payments of the Municipality under Revenue, Capital and Debt heads, a demand, collection and balance statement and a statement of the general financial position of the Municipality. (ibid)

ix. Power to borrow money

Section 297 says that, the Municipality may in pursuance of any resolution passed at a special meeting of the Council borrow by way of debenture or otherwise on the security of all or any of the taxes, duties, fees, service charges and dues authorised by or under this Act, any sums of money which may be required (a) for the construction of works; or (b) for acquisition of lands and buildings; or (c) for slum clearance and construction of tenements; or (d) to pay off any debt due to the Government; or (e) to repay a loan raised by the Municipality; or (f) for town improvement Schemes; or (g) for any public utility Schemes maintained or proposed to be maintained by the Municipality. (ibid)

x. Power to consolidate loan

The non-obstante clause under Section 306 says that, the Municipality may consolidate all or any of its loans and for the purpose may invite tenders for a new loan (to be called the Municipal consolidated loan and invite the holders of Municipal debentures to exchange their debentures for scrip of such loan. (ibid)

xi. Protection of River Banks, Regulation of Removal of Sand

Section 2 (g) of the Kerala Protection of River Banks and Regulation of Removal of Sand Act, 2001 define a local authority to include a Municipality. Section 15 further says that, every Local Authority in the State having Kadavu or river bank for sand removal shall maintain such Kadavu or river bank in a safe condition and protect its bio-physical environment system by taking effective steps to control river bank sliding. Every local authority shall erect concrete pillars at the Kadavu or river bank in such a way that no vehicle shall have direct access to the bank of the river. The local authority shall establish a check post at each Kadavu or riverbank and maintain proper account of the sand removed from the Kadavu. (Government of Kerala, 2001)

xii. Powers under ABC Rules

Rule 6, Animal Birth Control (Dogs) Rules, 2001 makes it a mandatory obligation on the local authority to provide a) establishment of a sufficient number of dogs pounds including animal kennels/shelters which may be managed by animal welfare organizations, b) requisite number of dog vans with ramps for the capture and transportation of street dogs, c) one driver and two trained dog catchers to be provided for each dog van, d) an ambulance cum clinical van to be provided as mobile centre for sterilisation and immunization, e) incinerators to be installed by the local authority for disposal of carcasses, f) periodic repair of shelter or pound. (Government of India, 2001)

xiii. Licence to Ayurveda Centres

Section 3, Kerala Ayurveda Health Centres (Issue Of Licence And Control) Act, 2007 says that, in the case of an Ayurveda Health Centre functioning, within the jurisdiction of any Local Self Government Institution, at the time of commencement of this Act, shall obtain licence under this Act within six months from the date of commencement of this Act and if fails to obtain such licence or to apply for such licence, such Centre shall not continue to function after the above said period of six months. (Government of Kerala, 2007)

xiv. Powers under Kerala Education Act

Section 5A, Kerala Education Act of 1958 says that the Management of every Government school and that of aided school taken over or acquired by the Government under section 14 or section 15 as the case may be shall vest as specified below in the local authority. Section 10A makes provision for temporary appointment to any temporary vacancy of a teacher in any school under its management through the Employment exchange from among persons who possess qualifications prescribed under section 10. Section 18A says that, the local authority concerned shall constitute an Educational Development Committee consisting of such members as may be prescribed for each school under its management for attending to the welfare needs thereof. Further Section 30 mandates the local authority to see that noon-day meals, clothing, books, and writing materials are provided for poor pupils free of cost. (Government of Kerala, 1959)

xv. Preparation of Master Plan

Kerala Town and Country Planning Act, 2016 entrust the duty of preparation of Master Plan with the Council. (Government of Kerala, 2016)

3. Supervisory Jurisdiction

i. Power to call for records

The Council may direct the Secretary to produce any record or document, in his custody relating to the Municipality. (Section 32, KMA)

ii. Power to call for records of Committees

The Council may, at any time, call for any extract from the proceedings of the Standing Committees or of any other committees or any return, statement, account or report relating to any matter which such committee is empowered to deal with and every such requisition shall be complied with by the Secretary. (Section 33, *ibid*)

iii. Constitution and proceedings of a Joint Committee

The Council of a Municipality may, if the Local Self Government Institutions so decide or if so required by the Government, join with any other Local Self Government Institutions to constitute a Joint Committee for any purpose in which they are jointly interested or for any matter for which they are jointly responsible. (Section 37, *ibid*)

4. Reference Jurisdiction

i. Where the Secretary delays grant or refusal of approval or permission

Section 392 of KMA says that, within the period specified in section 390 or section 391, as the case may be, the Secretary has neither given nor refused his approval of a building site, or his permission to execute any work, as the case may be, the Council shall be bound, on the written request of the applicant, to determine whether such approval or permission should be given or not within one month from the date of receipt of such written request. (Government of Kerala, 1994)

ii. Where the Secretary delays passing orders

Section 401 stipulates that, where within the period specified in section 400, the Secretary has neither granted nor refused to grant

permission to construct or reconstruct a hut, the Council shall be bound on the written request of the applicant to determine whether such permission should be granted or not within thirty days from the date of receipt of such written request.(ibid)

iii. Where the Secretary delays to grant or refuse to approve permit

Rule 15, Kerala Municipal Building Rules, 1999 also empowers the Council to exercise the reference jurisdiction where the secretary delays to grant or refuse to approve permit. (Government of Kerala, 1999)

5. Appellate Jurisdiction

Section 509 of KMA says that, an appeal may be preferred to the Council against any notice issued or any order passed or action taken by the Chairperson or the Secretary under any of the provisions of this Act other than Sections 390, 391, 395, 406 and 408 or the rules or bye-laws or regulations made there under. (Government of Kerala, 1994)

Section 11, Kerala Places of Public Resort Act, 1963 provide that, any person aggrieved may appeal from any order passed the licensing authority to the council of the municipality. The appellate authority shall have the same power to inspect and to require alteration or addition in the enclosed place or building as the authority to whom application is made under Section.5, and may either grant or withhold the licence or make such other order as he thinks fit. (Government of Kerala, 1963)

Section 11 of the Street Vendors (Protection of Livelihood and Regulation of Street Vending) Act, 2014 provide that, any person who is aggrieved by any decision of the Town Vending Committee with respect to issue of certificate of vending under section 6 or cancellation or suspension of certificate of vending under Section 10 may prefer an appeal to the local authority. (Government of India, 2014)

6. Law Making Jurisdiction

Section 567 of KMA empowers the Council to make bye laws and regulations for the governance of the local government. The Section 568 says that with the previous sanction of the Government, and subject to the provisions the Council can make bye-laws with retrospective effect. Section 569 makes provision for the power of Council to make regulations. Section 570 empowers the Council

to make provisions for imposing fine for the breach of bye-laws and regulations. (Government of Kerala, 1994)

7. Conclusion

The analysis of the jurisdictional anatomy of the Council will reveal that the Kerala Model decentralisation is the reflection of a social order which manifests the Constitutional spirit of local government. The requisite of the present is an informed council with collective wisdom, which is an essential for the judicious exercise of jurisdiction. If the Council falters on this front, the reverberating faint voice in the promised land of local government system will be the very same Isabella's plea to Angelo for her brother Claudio's life in Shakespearian play 'Measure for Measure', "O! It is excellent to have a giant's strength, but it is tyrannous to use it like a giant."

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South Asia School of Local Governance (SAS)

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Debates on Inequality and Decentralisation

Decentralization is a concept that received much attention in recent times, which tends to address the issue of inequality. It is being argued that decentralization improves public sector efficiency. At the same time, there is a larger debate of efficiency and redistributive capacity of local governments. The paper attempts a theoretical explanation of the concepts of inequality and decentralization, focusing on the measurement aspects of the same. It also briefly looks at the relation between the concepts. The paper reveals that the conceptual clarity of the terms is highly contextual and varied. This calls for a serious academic endeavor to contextualize it to an Indian decentralised system.

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1. Introduction

Role of decentralization is a major variable that received attention in recent times, which tends to address the issue of inequality and it is being argued that decentralization improves public sector efficiency. (Oates, 1972). At the same time there is a larger debate of efficiency and redistributive capacity of decentralised governments. Thus it becomes an important question at a global scale on public sector decentralization. It assumes higher significance when international developmental agencies like World Bank assume decentralization as an important aspect of development. (Watts, 2008; Gopal, 2008) The existing evidence on the redistributive consequences of the decentralization is highly missed as some authors are of the view that a negative relationship exist, while a few others proves that the relationship is positives and another set of studies views it is different for different countries based on the level of economic development of the countries. (Lessmann, 2011). There is a large debate on the topic and less consensus on the effects. Different studies make use of different country samples and observation periods, different measures of decentralization, and different estimation techniques. Hence there is a case of ambiguity in the relation between decentralization and inequality and hence the area calls for further enquiry. Here the paper aims at presenting differning views on the relationship between decentralisaiton and inequality and different ways in which the concepts are operationalised. The study adopts a meta content analysis of different researches held in the topic across the topic in particular and the concepts in general. An expected outcome of the paper is to present an analytical frame work on operationalisation of the concepts and the realtionship of the same from a decentralised situtation in Kerala. The paper presents its argument in five sections, the introductory section delineated the concepts under investigation, section two talks about inequality and measures of the same, section three talks about decentralisation and its measures, section four reviews studies outlining the debates on relationship between inequality and decentralisation and factors influencing it and section five wraps up the paper with concluding remarks and presenting the meta content of the debate on the concepts.

2. Concept of Inequality

Inequality refers to an unfair situation, in which some groups in society have more money, opportunities, power etc than others.

Inequality is aptly defined as “the fundamental disparity that permits one individual certain material choices, while denying another individual those very same choices” (Ray, 1998). Tracing an intellectual ancestry of the concept of equality across religions, socio-economic-political theories, and focusing on Indian thoughts, it can be observed that none of the religion and its world view advocate equality in real sense and Hinduism and its philosophy vouches for inequality in the society as God given disposition. Analysing the socio-economic-political theories from the western literature also takes a view that inequality is a world order and has its own functions. It was Karl Marx and further Marxists who addressed the question of inequality in a scientific manner and has proposed definite path to address the issue. A middle path has also been advocated where equality has been defined in terms of minimum standards and the efforts should be in reaching those and above those the issues of equality is not relevant. (Bandyopadhyaya, 1995). The intellectual traditions on working with inequality also mean working towards equality and both the concepts can be approached in same methodological and theoretical manner. Hence for a basic understanding of equality we look into the meaning of the term and different connotations of the same. Equality does not mean absolute equality: In common parlance the concept of equality is understood as equal treatment and equal reward for all. Despite a strong appeal to the ideal state of equality the notion of natural or absolute equality is a concept which cannot be realized and which should not be realized for a number a reasons. Equality really means equal opportunities for development. Elaborating further the ideal of equality means a general and fair distribution of opportunities not equal reward for all. On one hand this will be based on the capacities of individuals and on the other hand we need to be inclusive and pluralistic where we need to treat a few individuals unequally and give them preferences so that in a bigger picture a just and equal society can be worked out. (Ghai, 2016).

3. Reasons for Addressing Inequality

Inequality matters for poverty: Inequality of any type or at any level be it in terms of income, educational level or socio cultural exclusion is tending to lead to higher levels of both absolute and relative poverty. (McKay, 2002). Inequality matters for growth: It has been reported that countries with high levels of inequality, especially of assets, achieve lower economic growth rates. (ibid.). Inequality matters as a key factor behind crime, social unrest or

violent conflict: Inequality in different areas, especially in income and also social stratification, matters a lot in the incidence of crime, social unrest and violent conflict. (ibid.). Inequality matters in the attainment of the Millennium Development Goals (MDG): Even though MDGs are working towards absolute values of developmental issues the inequality of opportunity present in the society creates a road block in even achieving the absolute value of MDGs. (ibid.).

4. Measurement of Inequality

Inequality has long been topic of intense interest to social sciences but a careful specification of the term is still to be attained. This lack of rigor created little difficulty so long as research on inequality emphasized the determinants of individual attainments. (Allison, 1978). An important aspect is with respect to time, whether a time series analysis of inequality is under demand as inequality, in any form, is dynamic and is subject to change across time. (McKay, 2002). Three statistical methods are apt for calculating the inequality levels using this data points and they are (a) Coefficient of Variation (b) Adjusted Gini Coefficient (c) Population weighted coefficient of variation. (Lessmann, 2011). Another important aspect in measurement of inequality is the frame of reference, i.e. whether the inquiry is into interpersonal inequality or interregional inequality or a combination of both. Each requires different approaches, different set of variables, different data structures and different measurement methods. (Allison, 1978). But the moment the research steps into comparing the societies and complex concepts, precise measures of inequality are in demand. Different measures of inequality like, Coefficient of Variation, Gini Coefficient, Tehil are widely used, but these were used by researchers based on convenience rather than aptness to the methodology. The decision on which inequality measure to use, depends on which theoretical foundation, nature and type of inequality under study. (ibid.)

5. Concept of Decentralisation

“State-rescaling” has become an active discussion point from 1970s onwards and it has been generally characterized by a transfer of power and resources from central to lower levels of government and also to external actors and to the neoliberal argument that a rescaled state will reduce the state's intervention in welfare issues and open the gates to the market forces and hence will reduce the importance of government in the welfare of its citizen. (Jessop, 2002; Rodriguez-Pose and Gill, 2004; Rodriguez-Pose and Ezcurra,

2009) There has been a multidisciplinary interest in this “rescaling process” where academics, practitioners and professionals working in the area aiming to analyse the determinants of decentralisation and link it to the outcome of states efforts on growth, inequality, and political stability. (Torrise et.al, 2013). Decentralisation is a matter of degree, not a dichotomous answer. This arises from the debate on if decentralisation can be measured as a static or dynamic phenomenon (D Treisman, 2002). Even though there is confusion about the term, the common point of agreement is on the negative definition of the term. In short, there is consensus on what is not decentralisation. Indeed, “most would agree that transferring power and resources to national governments is not decentralisation”. (Schneider, 2003).

6. Measurement of Decentralisation

Measuring the concept demands different approaches and different methodology to be adopted. The measurement of the concept hangs between the views of decentralisation as a process and decentralisation as a state of affairs at present. (Torrise et.al, 2013). It is at this point the contribution by Schneider and Triesman become key. Where Schenider has putforth the tripartite (fiscal, administrative, political) dimension of decentralisation. (Schneider, 2003). Triesman talks about decision making decentralisaiton, appointment decentralisaiton, electoral decentralisation and personnel decentralisation.

6.1. Fiscal Decentralisation

Fiscal decentralisation refers to “how much governments cede fiscal impact to non-central government entities” (ibid.). Fiscal decentralization consists of an increased role of sub-national governments “in the vertical government distribution of powers for raising and spending public resources.” In Fiscal decentralization the powers to tax and generate revenues are dispersed to other levels of government, e.g., local governments are given the power to raise and retain financial resources to fulfill their responsibilities. (Yuliani, 2004) A common measure of fiscal decentralisation is represented by the ratio of subnational government spending to general government spending. (Rodríguez-Pose and Gill, 2004; Oates, 2006). Another variable which attempts to capture fiscal decentralisation is the ratio of locally generated revenue to the general government revenue. (Torrise et.al, 2013). Another key attempt in defining fiscal autonomy has forwarded the variable to measure fiscal decentralisation “as the percentage

of current expenditures in selected functions covered by local taxes” (Boetti et.al, 2010). These variable were chosen as it was in congruence with the idea that fiscal federalism refers to the spatial distribution of power over financial activity of the state. (Torrise et.al, 2013).

6.2. Administrative Decentralisation

According to (Schneider, 2003) administrative decentralisation “refers to how much autonomy non-central government entities posses relative to central control”. Rondinelli et al. (1984) defined the term as , autonomy in decision making authority, personnel control, and, control over public finance. Thus administrative decentralisation is considered along its three main dimension consisting of decision making, control over personnel resources and control over financial resources of the subnational governments. The ratio of employees in the subnational governments to total government administration employees. (Triesman, 2002) When we interpret administrative decentralisaiton as control over resources Schneider proposes another variable “the percentage of local revenues from taxes.” (Schneider, 2003) Another variable that measures subnational autonomy in terms of administration is percentage of total grants and revenues not accounted by transfers. (ibid.).

6.3. Political Decentralisation

Similar to the case of fiscal and administrative decentralisaiton political decentralisation can be conceptualised based on the spatial distribution of (political) functions. The six major political funcitons are i.e. mobilization, organization, articulation, participation, contestation, and aggregation of interests with different territorial scope. (Torrise et.al, 2013). Hence decentralized political systems are those which carry out their functions intensively at the local level. (Fox and Aranda, 1996; Schneider, 2003). At an operational level, Triesman has introduced the concept of electoral decentralisaiton which means “direct elections are held to pick executives”.

6.4. Decision making Decentralisation

It focuses on distribution of the authority to make political decisions among different tiers of government. “The central question with respect to political decentralization is... 'who decides' (Bird, 2000). Weak autonomy is a variable proposed in measuring decision making authority and which means a combination of exclusive

decision making power in one functional area and 'residual authority' in one policy area. Another variable used in measuring decision making is the ability of subnational government in influencing the central government in decision making. It may range from a subnational veto to significant policy recommendations on centralized decision making process. (D Treisman, 2002).

6.5. Appointment Decentralization

It concerns the level at which officials at different tiers is selected and dismissed. In simple terms the more the appointments are from central tiers of governments the lesser is the extent of decentralisation. (ibid.).

6.6. Electoral Decentralisation

It forms the next area in Triesman's operationalization of decentralized system and measurement of degree of decentralisation. Electoral decentralization may be defined as the proportion of tiers at which direct elections are held to select executives. (ibid.).

6.7. Personnel Decentralization

It focuses on how administrative resources are distributed across different tiers of government. The greater the share of administrative personnel employed at lower tiers, the greater is personnel decentralization. An operational variable in this area is the share of subnational public administration employees to total government administration employees. (ibid.)

7. Relation between Decentralisation and Inequality

The question of influence of decentralisation on inequality is long debated with lesser consensus. Arguments range from decentralisation leads to lower quality of government and increased corruption (Prud'homme, 1995) form one end of the continuum while we can see the other end which talks about higher efficiency gains on redistributive capacity at the opposite end. (Oates, 1972) The paper has done a detailed review of the literature on the relation between the same and the following are the findings.

- A main finding of the working paper by Lessmann is that both political and fiscal decentralization leads to a decrease in inequality but the relation was dependent on the economic development of the country. It has been observed that

decentralization in economically developed countries leads to a decrease in inequality while it is the other way in developing and underdeveloped economies. (Lessmann, 2011).

- Morelli and Seaman in their study highlight that, in UK, decentralisation and interpersonal inequality are positively correlated that means decentralisation as a political process is increasing the level of inequality. (as cited in Vassilis Tselios et.al , 2011)
- At the same time a panel study on the area by Sepúlveda and Martínez-Vázquez in 2011 covering 34 countries reached to the conclusion that decentralisation seems to reduce income inequalities where the national government has a significant share of the economy. (as cited in Vassilis Tselios et.al , 2011)
- It is argued that local interpersonal inequalities can be more efficiently tackled at a local or regional scale rather than at a national scale, because local decision-makers and public officials may respond better and more efficiently and subnational governments may be better able to match differing preferences (Tiebout,1956).

It has to be objectively viewed that when there are arguments in favour of decentralisation and its effect in reduction of interpersonal and regional inequalities, there are also arguments, which stands against the same. First, decentralisation tends to weaken the capacity of central government to play an equalizing role through social and territorial transfers. That means decentralisation affects the State's capacity for an equitable and balanced distribution of income, mainly from rich region to poor regions. This becomes a challenging task in the developing economies where poorer regions will have lesser resources at disposal and hence the redistribution will be skewed towards richer sub national units. Hence, federalists argue that basic responsibility for the macro-economic stabilization and income redistribution should be vested with the centralized governments and a balance of powers should be struck among the local and national governments. (Oates,1999). Second major challenge of decentralisation in reducing inequality is capacity constraints. Subnational governments, because they are likely to attract less skilled and capable officials and decision-makers, may end up as local governments being less efficient at delivering all kinds of policies and to make it worse, may accentuate greater interpersonal income inequality in decentralised contexts. (Prud'homme, 1995).

The coupling effect of lack of transparency and accountability with capacity constraints and elite capture of systems will lead to “decentralisation could increase social fragmentation and inequality”. (O Blanchard and A Shleifer, 2001; P Bardhan & D Mookherjee, 2006; Neyapti, 2006). This leads to the assumption that decentralisation-inequality relationship is thus strongly moderated by the quality of governance of a country. (Neyapti, 2006).

8. Conclusion

The paper attempted a theoretical explanation on the concepts of inequality and decentralisation. The paper attempted to bring clarity to the concepts by outlining various measurement aspects and the methodological points of view. It is clear that the concepts are diverse and has diverging operationalization in different context. The attempt to explore the relationship between decentralisation and inequality also presents the same picture and the diverse accounts of different operationalization and methodologies adopted. This point to the fact that serious academic interest has to go into the area of contextualizing the same in an Indian decentralised context.

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Socio-Economic Status of Urban Women under Kudumbashree Mission

The aim of the Kudumbashree Mission is to improve the standard of living of poor women by setting up micro-credit and productive enterprises. People in different socio-economic status have strikingly different construal of the self and their surroundings. These construals can influence, and in many cases determine, the very nature of individual experience, including perception, emotion, reaction and motivation. This research continues to document the impact of the Kudumbashree programs in socio-economic status among the Kudumbashree women of Kochi Corporation, Kerala.

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1. Kudumbashree

In Kerala, a southern State in India, Kudumbashree ('Kudumbam' means family, and 'shree' means prosperity; thus prosperity of family) was launched by the Government in 1998, for wiping out absolute poverty from the State. The Mission statement of Kudumbashree is "to eradicate absolute poverty through concerted community action under the leadership of LSGs, (Local Self Governments), by facilitating organization of the poor for combining self-help with demand led convergence of available services and resources to tackle the multiple dimensions and manifestations of poverty, holistically", Kudumbashree (1998). Built around three critical components; micro-credit, entrepreneurship and empowerment, the Kudumbashree programme has altered lives of economically backward women in the State, changed their perception, built their confidence, boosted their morale, rediscovered them economically, socially and politically.

Kudumbashree is today one of the largest women-empowering projects in the country. The slogan of the Kudumbashree is "Reaching out to families through women and reaching out to community through families", Kudumbashree (1998).

This paper attempts to assess whether there is any significant change in socio-economic status among the women of Kochi Corporation through Kudumbashree.

2. Kochi

Kochi city is governed by Municipal Corporation, which comes under Kochi Metropolitan Region. According to the 2011 Census, population of Kochi is 601,574; of which males and females are 2, 96,668 and 3, 04,906 respectively. Total BPL Population in Cochin Corporation is 213, 120, Kochi CDP, (2012).

The identified poor in Kochi urban areas are organized in to Neighbourhood Groups (NHGs) consisting of 10-20 families. At ward level, these NHGs are federated to Area Development Societies (ADSs) and at Local Self Government level all ADS are federated to Community Development Society (CDS) - a registered organization of the poor under Charitable Societies Act. There are three CDSs, East, West and South are facilitating in Cochin Municipal Corporation area for the upgradation and upliftment of the urban poor through women. All the poverty reduction, gender programs and women empowerment programmes of the Central, State and the Corporation level are being implemented through CDS's.

3. Socio-Economic Status

Socio-economic status (SES) is a combined total measure of a person's family income and social position in relation to others based on income, education and occupation.

Socio-economic status is typically broken into three categories, (high SES, middle SES, and low SES), to describe the three areas a family or an individual may fall into. When placing a family or individual into one of these categories, any or all of the three variables (income, education, and occupation) can be assessed.

American Psychological Association (APA) states that, socio-economic status is commonly conceptualized as the social standing or class of an individual or group. It is often measured as a combination of education, income, and occupation. The socio-economic status often reveals inequities in access to resources, plus issues related to privilege, power, and control. The main factors assessed to measures socio-economic status is income, education, occupation, health, wealth, political participation, language development, home environment, and neighbourhood influence.

Women who had suffered social, physical, mental, and economical abuse were said to have given a new lease of life through Kudumbashree. Over the past sixteen years, Kudumbashree has apparently brought about many a positive change in the socio-economic status, social well-being and empowerment of the women in Kerala.

This programme has given the women financial stability which in turn has given her confidence and more importantly self esteem {Nidhesh (2008), John (2009) and Seena (2012)}. She has come out of the kitchen to the mainstream society. She has made giant strides in education and common well-being. However, the question whether society has in fact, really changed or not is a question that does come up in our minds. Even though there are perceptible changes in the lives of women, what is the real impact of this new-found status, is to be looked into.

The study was aimed to assess the magnitude of the impact that this scheme is said to have brought about in the aspects of socio-economic status in comparison with a control group (Non-Kudumbashree members). It also tries to find out whether there is any difference in socio-economic status among the Kudumbashree members in association with their organizational position in the program.

4. Measures

The Socio-Economic Status scale is designed to measure the social position of a person in Urban and Rural areas according to the life styles prevailing in both regions. Socio-economic status of a person in this scale refers to the status of his or her family in relation to their socio-cultural participation, ability to influence mass, level of education, kind of occupation, financial position, health, well-being, life style, and level of aspiration, kind of gadgets, services and leisure facilities that family enjoys.

The SES scale {Socioeconomic Status Scale - Kalia and Sahu (2005)} used in the study is comprised of 40 statements, in five different dimensions of socio-economic parameters. The parameters are Socio-cultural, Economic Possession of Goods, Health Component, and Educational Component.

5. Statistical Technique

There are two hypotheses that are tested using Statistical methods: 'Z' test applied to find out the difference between Kudumbashree and Non-Kudumbashree, and One-way ANOVA was employed to find out the significant difference between the groups in association to the organizational position in the program.

6. Results on Socio Economic Status

Hypothesis I: There will be no significant difference between the Kudumbashree and Non- Kudumbashree members in socio-economic status

To test the tenability of the hypothesis, the data were subjected to 'Z' test. The 'Z' value for socio-economic status among Kudumbashree and Non-Kudumbashree is 1.003 which is statistically not significant ($P > 0.5$). The Mean and Standard Deviation (SD), obtained are, Kudumbashree 32.47 (5.21) and Non-Kudumbashree 32.03 (4.68) respectively. It is evident from the mean scores that the Kudumbashree members have only a marginal difference in Socio-economic status compared to the Non-Kudumbashree members, which is statistically not significant. This supports the null hypothesis that there is no significant difference among the Kudumbashree and Non- Kudumbashree members on Socio-economic status.

Hypothesis II: There will be no significant differences among the Executives, Leaders, Members and Non-Kudumbashree members in socioeconomic status

To test the tenability of the hypothesis, the data were subjected to One- way (ANOVA). 'F' ratio obtained for 'SES' is 20.16 which is statistically significant at 0.01 level. ($F=20.16, P< 0.01$).

Scheffe's test was done to determine the specific variable groups that significantly differ. The difference between four groups was analyzed using Scheffe's test, and the following points emerge:

The Mean difference obtained by the Leaders and Executives is 4.39 which is statistically significant at 0.01 level. This indicates that there is statistically significant difference between the Leaders and Executives. The Mean and SD obtained by the Leaders is 31.82(4.57) and that obtained by the Executives is 36.20(5.14). The Mean score obtained by the Executives indicates that they have a very high Socio-Economic Status compared to the Leaders.

The Mean difference obtained by the Executives and Members is 5.24 which is statistically significant at 0.01 level. The Mean and SD obtained by the Executives is 36.20(5.14) and that obtained by the Members is 30.96(5.00). The Mean score obtained by the Executives indicate that they have very high Socio-Economic Status than the Members.

The Mean difference obtained by the Executives and the Non-Kudumbashree is 4.18 is statistically significant at 0.01 level. The Mean and SD obtained by Executives 36.2(5.14) and that obtained by Non-Kudumbashree is 32.03(4.68). The higher mean score indicates the Executives have very high socio-economic status than the Non-Kudumbashree members.

The Mean difference obtained by the Non-Kudumbashree members and Leaders is 0.21, which is statistically significant at 0.05 level. The Mean and SD obtained by the Non –Kudumbashree members is 32.03(4.68) and that obtained by the Leaders is 31.82(4.57). The Mean score obtained by the Leaders indicate that they have only a marginal difference in Socio-Economic Status compared to the Non-Kudumbashree members.

The Mean difference obtained by the Non- Kudumbashree and Members is 1.07 which is statistically not significant. This indicates that there is no statistical significant difference between the Members and the Non- Kudumbashree members in Socio-Economic Status. The Mean and SD obtained for the Members is 30.96(5.00) and that obtained by the Non –Kudumbashree members is 32.03 (4.68). From the results it is interesting to note that the Members (the lowest level participant in the Organizational structure) have low socio-economic status than the Non-Kudumbashree members.

As there are significant differences found between the four groups in Socio-economic status, the sixth hypothesis that there will be no significant difference in Socio-economic status among the three sub groups of Kudumbashree and Non- Kudumbashree, is rejected.

The detailed scrutiny of the results shows that, not all the Kudumbashree members have come up in their socioeconomic status. A few people are garnering all the benefits of Kudumbashree and only they have reached a level of augmented status. In general, the condition of the majority of Kudumbashree members has not attained the economic empowerment in fullest extent, compared to Non- Kudumbashree members. It is found that all the three sub groups of Kudumbashree and the Non Kudumbashree group are differing in Socio-Economic Status with respect to their position in the program.

These findings are in agreement with those of Anand(1999) who observed that the self help group is important in re-strengthening and bringing together of the human race. Beyond financial intermediation, SHGs can and should bring about drastic changes in the lives of the poor, while interest shown by leaders for continuing in their leadership positions and the leaders who got re-elected repeatedly seemed to have got 'empowered' and 'benefited' the most. The present study is enhancing this declaration. The Executives are the topmost leaders in the organizational structure who have high socio-economic status compared to the other two groups (Leaders and Members).

The results of the present study are generally in agreement with the findings of earlier researches in this field. Asoora (2014) found out many of the Kudumbashree micro-enterprise units does not receive subsidy matching grants etc, majority of the units utilize their savings only partly, mainstream units have accumulated savings but a small portion is utilized as internal loan and the problem faced by the units is lack of capital.

7. Conclusion

The top most leaders in the program i.e.; the Executives seem to have become more empowered and most benefited. At the overall level, by participating in various income generating-cum developmental activities, the morale and confidence of the Kudumbashree women have become very high, and they have become more empowered and attained elevated socio-economic status compared to the Non-Kudumbashree members.

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KILA JOURNAL OF LOCAL GOVERNANCE

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Panchayat Raj Institutions and Rural Health Care System in Karnataka

Health is one of the vital elements of human development in any society. The Panchayati Raj Institutions (PRIs) are the Constitutional set up in India for grass roots development in rural areas. Health is one of the subjects transferred to the PRIs in India. PRIs are implementing State and centrally sponsored schemes under the direct supervision of the Health and Family Welfare Department of the State. Government of Karnataka has given a large amount of funds and other assistance to PRIs for up-gradation of rural health care system, but it is not reaching the beneficiaries due to the lack of active involvement of officials and corruption at PRIs. This paper tries to analyze the role and fund flow mechanism of Panchayati Raj Institutions in Rural Health Care System in Karnataka.

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1. Introduction

The process of decentralization was set into motion through 73rd and 74th amendments to the Indian Constitution. Many analysts thought that this was a panacea for all the ills of local administration. Basically, with these amendments, it was visualized to deepen the democratic foundations of the India. Studies done on NRHM suggested that for the improvement of rural health care system, there is a need for an effective implementation of health care programmes through PRIs, controlling of corruption at the managerial level, political commitment, active involvement of public, strengthening of public-private partnerships and NGOs. (Gandhi, 2016; Rao, 2003). It is usually understood that decentralization of health services would result in greater community participation. However, there were mixed reactions both from the legislatures and bureaucracy assuming that PRIs may deprive them of hitherto enjoyed power. However, with regard to the transfer of power, responsibilities and funds, the states have taken very lukewarm steps. These are very essential ingredients for the smooth functioning of PRIs. PRI needs strong human resources which transfers the ideas into action. Karnataka (where the current study is conducted) it is observed that the Government has transferred all the 29 subjects listed in the 11th schedule of the Constitution (Vyasulu and Vijayalakshmi 2015).

Both the National Health Policy (2002) and National Population Policy of Government of India (2000) emphasized the role of PRIs in Rural health care system. Even the National Rural Health Mission (NRHM) recognizes the critical role to be played by the PRIs in planning, implementation and monitoring of the NRHM. PRIs have a central role to play in improving the health status of the rural poor. The functionaries play a pivotal role in providing quality health care to the rural poor and disadvantaged and this can succeed if the functionaries are accountable to the PRIs.

2. Objective and Methodology of the Study

The present study was carried out with the objective of gaining insight into the small picture regarding role and fund flow mechanism to the PRIs system for the effective implementation of NRHM. The present study is based on various secondary data.

Karnataka is frequently quoted as a State which has introduced the health decartelization system for the first time in the country.

An event of almost epochal significance in the recent history of local government institutions in India is the performance of the 73rd and 74th Constitutional amendments. At the outset, these acts performed upon Panchayati Raj Institutions/PRI and Urban Local Bodies/ULBs constitutional status for which a demand had been being articulated for several decades. This is generally due to the preceding legislation passed by the state in 1983 that was considered as a landmark step. Later 73rd amendments to the Constitution, Karnataka were the first State to pass the Karnataka Panchayati Raj Act, 1993, as per the 73rd Amendment and conducted to Gram Panchayat in December that year. This was the commencing of a full-fledged three-tier arrangement of Panchayati raj in Karnataka, to decentralize local governance in effective manner, through the Zilla Parishad and Talooka Panchayats. Politically, there is a broad consensus in favor of decentralization that finds a place in the ideologies of all political parties in the State. The process of making PRIs accountable for their specific roles is also tied up with the initiative on the rationalization of schemes.

3. Financial Assistance to Panchayati Raj Institutions

There is a need of high financial assistance for an effective implementation of health care programs under PRIs in Karnataka. The quantum of assistance provided in the form the grants to PRIs during the year 2013-14 have been analyzed here. Panchayat s receives funds from both the consolidated fund of the state as well as from the central government to implement various health schemes. With regard to the implementation of fiscal transfers, it is known that the transfers are devolved in the form of schemes. Further, the 13th Finance Commission has earmarked Rs 68,895 (crores) as a general development grant to the state government. The required amount has been transferred to the various tiers of PRIs with the district, block, and village Panchayats. The assistance to PRIs increased from Rs. 11,407 crores in 2009-10 from previous Rs. 90345. Next, in 2010-2011 from 12,554.65 crore it is again increased to Rs. 13,856.32 cr.. A small increase portion when compare to 2011-12 can be seen. Next, in the year 2012-2013 Govt. allotted Rs. 18,532.58 crore for the effective implementation of new health care programs through PRIs. There is a significant outlay of total fiscal devolution of Rs. 20,513 crores to PRIs during 2013-14 (Source: Government of Karnataka report, 2015).

4. Allocation of Funds to Karnataka from Government of India under NRHM

The average annual rise in GOI fund allocation for the year in 2005-2006 towards RCH flexi pool is Rs. 72.26 cr. and for infrastructure & maintenance it was Rs. 110.88 cr. whereas for immunization it is Rs. 4.66 cr. and for National Disease Control Programmes (NDCP) Rs. 25.94 cr. In 2006-2007, the RCH flexi pool was Rs.85.43cr. which was less than NRHM flexi pool of Rs.714.28 cr. For infrastructure & maintenance the allocated fund was Rs. 108.76 cr. and for NDCP it was Rs.23.75 cr. Next, in the 2007-08 the RCH flexi pool was Rs. 69.25 cr. and NRHM flexi pool was Rs.125.48cr. whereas when comes to the Immunization programme it was Rs. 7.35 crore. We can say it has been increased when compared to the previous year. Next, for NDCP programme it has been increased up to Rs.31.71cr.

In 2008-09 the RCH flexi pool was Rs. 129.92 cr. and Rs 9.99 cr. was earmarked for immunization programme and in the same year Rs 36.34 cr. was allocated for NDCP programme. In the year 2009-10 the fund allocation was increased when compared to the year 2008-2009 whereas the total amount of Rs 505.17 cr. was allocated for the various sub programmes under NRHM. Next, RCH flexi pool and NRHM flexi pool was slightly different in the year 2009-10. In the same year for rural infrastructure & maintenance a total of Rs 177.58 cr was allocated.

However, during the year 2011-12, the level of allocation of fund to infrastructure & maintenance was Rs. 11,11.17 cr., which has increased when compared to the previous year whereas the total grant for RCH Flexi Pool and NRHM flex pool were Rs. 163.60 cr. and Rs. 201.42 cr. respectively as compared to the previous year . Also the allocation of the fund to NDCP programme was high when compared to the previous year of expenditure. The GoI fund allocation under NRHM has increased three fold the national level. In 2013-2014 State Zilla Panchayats have received Rs.58,890 cr. whereas Talook Panchayats have received Rs. 13,779 cr., village Panchayats have received Rs 48,226 cr. and District Panchayats have received Rs. 6,601 cr. of proportion. The ZP & TP grants are used for the developmental works as per the guidelines of the 13th Finance Commission of funds allocated to Grama Panchayats.

Development grant allocation is based on the basis of population and the geographical area of the district. In 2014-2015 the total

amount of Rs. 976.47 cr. was distributed to all Panchayats in the form of basic grants and performance grants respectively. Further, in 2014-2015 districts Panchayats have received Rs. 75.30 cr, block Panchayat have received Rs. 150.61 cr. and village Panchayats have received Rs. 527.12 cr. under basic grants. In the same way, in case of general basic grants, District Panchayats have received Rs.22.34 cr. Talook Panchayats have received Rs. 44.69 cr. and village Panchayats have received Rs. 156.41 cr. respectively. We can find the reduction in the grants when compared to the previous year.

5. Plan and Non-plan Allocations for PRIs

Here we shall discuss about the plan and non-plan allocations under each tier of PRI. For the effective implementation of health care programmes under PRIs, the responsibility of the preparation of performance report and monitoring of all plan and non-plan schemes are being implemented by the health department now. During the year 2002 -03 the plan allocation was 37.9 % and non-plan allocation was 62.1% for Zilla Panchayats out of the total grant. In case of Taluk Panchayats, 14.5% was under plan allocations and 85.5% was under non-plan allocations. Next, in the year 2003-04, the ZP had a plan allocation of 37.7% and non-plan allocations of 62.3%. In case of Taluk Panchayats, 14% was for plan and 86% was for non-plan schemes. During 2004-05 ZP had a plan allocation of 41.5% under plan and 58.5% was under non plan scheme and for TP 16.3% was plan allocation funds and 83.7% were non-plan funds. In 2007-08 and 2008-09 there was a marked change where the State allocations to the Panchayats were very less when compared to the 2010-2011 and 2012-13 (Source: GoK 2001-2008).

The positive role of PRIs is quite evident in improving the quality of health care services, especially through ensuring enhanced turnout of health workers at the local level as well as exerting ethical and moral force on ground health staff not to evade from work when it comes to extra work in various components of NRHM. Also observant contribution and participation of needy local communities have played a vital role in a number of gauges in loopholes in the supplies of various materials, drug and other equipments by supplementing the local health workers by bringing the deficiencies in the valuable materials to the attention of higher authorities. Moreover, the PRIs are also able to key in significant roles by assuming vital duties of monitoring and supervision and

the management of various health care issues comes under the preview of the NRHM. Apart from this, it is learned that the PRIs have another crucial role which they are competent enough to play. That is participation in programmes of health education and awareness creation among the people through the various local media.

Also the major issue is that different political parties are having control over the State health administration, PRI officials and the NRHM officials for the local vote banking politics. Thus, some amount of caution is needed in devolving absolute powers to the PRIs within NRHM at the earliest. More over one more serious and vital issue is related to financial powers accorded to PRIs in NRHM programme. As we are aware the PRIs have very limited financial resources of their own, and hence hugely dependent on Govt. grants. Until and unless the PRIs are empowered with solid financial resources, their involvement in strengthening rural health service delivery will remain only supplementary rather than decisive (Guptha, 2010).

6. Conclusion

The 73rd amendment recognized PRIs as Institutions of Self-Government. However, there were mixed reactions both from the legislatures and bureaucracy. Both of them apprehended that PRIs may deprive them of hitherto enjoyed power. The grants released under various Grants have to be predominantly used by the PRIs to enhance the standard of the rural people by providing safe drinking water, sanitation health, women and children welfare, nutrition and developmental works. It is seen that the present irregular fund allocation system suggests that more emphasis was not given for the plan allocations. The increase in Central assistance to State plans followed a move to restructure centrally sponsored schemes (CSS) and reduce their numbers from 26 to 16 with special reference to PRIs. It is learned that because of the restructuring, central assistance to plan programme will come down in 2014-15 compared to the revised estimate of 2013-14.

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Gandhi Gram Swaraj Art Gallery

Focusing on Gandhi Gram Swaraj, the Art Gallery set up in KILA attracts people from far and wide. It is first of its kind in India, spreading Gandhiji's messages on Grama Swaraj through splendid paintings.



Accrual Based Double Entry System of Accounting in Urban Local Bodies : Capacity Building

Urban Local Bodies (ULBs), since inception, have adopted Cash Based Single Entry System of Accounting (CBSESA) for financial recording and reporting. The inherent limitations of this system made the ULBs handicapped in fulfilling financial accountability and transparency. In Kerala, Municipal Accounts Manual and ABDESA were made applicable to ULBs in 2007. As it was a new system to the municipal staff, massive capacity building initiatives were undertaken. An analysis of the quality of training and its sufficiency to the accounting staff will be a highlighter, while organizing such programmes in future. In this juncture, a comprehensive study on the quality of training imparted by KILA and IKM has been undertaken by collecting primary data from the Accounting Clerks and Accounting Assistants (CBULB) of five Municipal Corporations and 40 Municipalities of Kerala. This paper provides a vivid account of the findings of the study.

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1. Backdrop

As a concerted effort to fulfill the long cherished dream of the Father of our Nation, the Government of India (GoI) initiated 73rd and 74th amendments in the Indian Constitution, which gave a big shift towards local governance through decentralization. In tune with this, the Government of Kerala (GoK) has enacted two pieces of legislations in 1994 viz. Kerala Panchayat Raj Act and Kerala Municipality Act. In order to finance the development and welfare activities of Local Self Governments, the State made huge amounts of budget allocations along with the required authority for its effective utilisation. Subsequently, the volume of funds to be managed and the associated issues of fund management increased many fold. This has necessitated a better financial management with financial responsibility and accountability.

2. Accountability Concern

The LSGIs had been following Cash Based Single Entry System of Accounting (CBSESA). This system had its inherent limitations in depicting the true financial position of the institution, since only actual receipts and payments are recorded. The financial statements prepared by the Local Self Government Institutions (LSGIs), under the cash basis neither provide a complete picture of the financial health of the institutions nor an effective reporting system to support financial planning and decision-making. The conventional accounting practices followed in LSGIs proved ineffective in providing the required accounting information to various stakeholders. This necessitated the implementation of a comprehensive accounting system, potentially capable of overcoming the inherent limitations of the existing accounting practice.

3. Role of Accounting

Efficient resource mobilization, effective utilization of fund, realistic budgeting, and systematic accounting are the four pillars of financial management. The role of systematic accounting in financial management is to provide timely and complete information to facilitate decisionmaking. Systematic accounting not only prevents omission and forgetfulness of demands but also avoids duplication of payments with the help of data provided by it. (GoI, 1962). The system of accounting so adopted should be capable of providing complete, accurate and timely information

highlighting the financial health of the institution concerned. Due to the inherent limitations of the earlier CBSESA, the need for changing the system of accounting arose from different corners especially from the Controller & Auditor General (CAG), 11th National Finance Commission and the Supreme Court of India. (Almitra Patel Vs Union of India).

4. Initiatives of Switch Over

In this context, the Department of Expenditure of the Ministry of Finance, GoI, has entrusted the CAG to prescribe formats for the preparation of budget and keeping accounts of all ULBs in India. The CAG had set up a Task Force in February 2002 and the Task Force finalized its Report in December 2002, which recommended Accrual Based Double Entry System of Accounting (ABDESA) system for Municipalities. Accordingly, National Municipal Accounts Manual (NMAM) was formulated and finally launched in December 2004. In tune with NMAM, the Government of Kerala (GoK) has developed Kerala Municipal Accounts Manual (KMAM) for ULBs in 2007. GoK developed accounting software in technical consultation with Ferguson and Company. This was piloted in all the five Municipal Corporations and 3 Municipalities with effect from 1st April 2007. (Government of Kerala, 2007). However, the software was not a comprehensive one and faced difficulties in integrating with other software, which were already in practice. In the context of continued technical difficulties, the Information Kerala Mission (IKM) has shouldered the task of designing alternate accounting software for ULBs. In 2008, software named SANKHYA was developed and has been piloted in Kozhikode Corporation and Kannur Municipality. On successful completion of this, the GoK decided to introduce SANKHYA to all the Municipalities from 1st April 2010.

5. Capacity Building Initiatives

ABDESA is entirely a new system of Accounting to the ULBs and Municipal Staffs of Kerala. It has a lot of technical difficulties compared with the earlier CBSESA. In ABDESA, the Accounting Clerk should be familiar with Double Entry- Accounting Principles, Concepts, Conventions, and Standards. Moreover they have to familiarize with the Kerala Municipality accounts Rule (KMAR) 2007, the platform in which they have to work. Without ample capacity building among the staff, the new system of accounting can't be effectively introduced. Five days residential training comprising the topics of basics of double entry, KMAR 2007, and

Saankhya Software was given to the Accounting Clerks during the introduction of ABDESA; whereas fifteen days residential training was given to the Accounting Assistants. Accounting Assistants were trained as Capacity Builders of ULBs (CBULB) with a purpose to enhance knowledge and skill of Municipal Staffs in Saankhya. The training was organized by KILAWith the technical assistance IKM, the software provider. The training addressed both the theoretical aspects of double entry, accounts rule, and hands on training on accounting software, Saankhya.

6. Participation in ABDESA Training

It is found that 74 percent of the Accounting Staffs have gone through formal training in Double Entry and Saankhya, comprising 49 percent of Accounting Clerks and 100 per cent percent of Accounting Assistants. The Accounting Assistants (CBULB) have successfully completed the training in ABDESA. The ABDESA was implemented on a campaigning mode and massive training was given at the initial stage. It is evident that those who are novices in the field of ULB's accounting, through promotion, are continuing their work without formal orientation training. It is observed that the newly promoted Accounting Clerks are performing the accounting work in Saankhya on a trial and error basis.

7. Satisfaction in ABDESA Training

The effectiveness of the CB programme has been evaluated based on the content analysis of training module and opinion about the programme, collected from the Accounting Staff of ULBs in terms of quality of content, coverage, relatedness to work, duration, adequacy, sequencing, methodology and training material. The level of satisfaction was measured in Likert's 5 point scale, with values 5 to 1 from highly satisfied to not at all satisfied.

The result on level of satisfaction of Accounting Staff on CB programme is positively skewed. Majority of the Accounting Staff have high to very high level of satisfaction about the different components of ABDESA training; content of training (52percent), coverage (54percent), relatedness to work (54percent), duration (53percent), sufficiency of training (55percent), sequence of content (60percent), training material (61percent) and methodology (57percent). Regarding duration and sufficiency; 14 percent and nine percent opined dissatisfaction. It reveals that the training is good but duration and adequacy of training are not felt sufficient by a small group of Accountants.

8. Quality of Training

Further analysis illustrates the factors contributing to the satisfaction in training. Mean score is pronouncing i.e. overall average is 3.56. All factors scored above 3.50, except the sufficiency and duration. The standard deviation 0.66 and coefficient of variation 18.53 shows that there is not much heterogeneity in the opinion. The sequencing of the training and training materials are very useful. The Accounting Staff are more satisfied with the coverage of training, relatedness and content. However they raised apprehensions about the duration and adequacy of training. This reveals the need for restructuring the design of training in terms of increasing the duration and adequacy of training programme.

The duration and content of training were designed in different ways for Accounting Clerks and Accounting Assistants. For Accounting Clerks, five days and for Accounting Assistants, 15 days training has been given. Accounting Assistants are trained as Capacity Builders for Municipal staff and therefore more training has been offered to them. Hence the opinions of these two groups about the level of satisfaction on their respective training are to be analysed separately.

8.1. Satisfaction on Training: Accounting Clerks

The overall opinion of Accounting Clerks about the training is only moderate with Mean 3.12. All the components of training scored from 2.88 to 3.25. The coefficient of variation (CV) ranges from 13 to 24 percent. The CV related to methodology is very low and exhibits a high concentration of opinion towards mean. It is quite evident that the agencies involved in CB are developing the programmes by closely observing adult learning principles. The ranking is given on the basis of mean score and the sequencing of training is appreciated much by the Accounting Staff. It is because of the sequencing of content. A scrutiny of the training module evidences that the sequencing goes from simple to complex concepts. The need of following double entry, theoretical background of double entry, the use of software for data entry, and generation of reports are all included in the programme. But the major problem is in the apportionment of duration provided for the content. The mean value is comparatively low in the case of duration of the programme. This supports the view that the training provided is

insufficient for the permanent Accounting Clerks. The inadequacy of CB seriously affected the performance of base line employees of ULBs.

The finding as per primary data is supported by the analysis of training schedule of Accounting Clerks. To the Accounting Clerks, five days training has been given in ABDESA by KILA with the technical assistance of IKM. Total 38.5 hours of training has been designed and offered to Accounting Clerks. This duration is too short to familiarize with the system. In order to develop skills in Accounting Clerks, more practical training is required. It strengthens the opinion of the trainees about the inadequacy of training, especially about duration. According to KILA and IKM; place, time, and difficulty to spare the Accountants from the office for a long period were the major reasons to restrict their training to five days. In this regard what is suggested is to organize reinforcement training. For this, quarterly review meetings of Accountants should be convened, similar to the one for the PRIs.

8.2. Satisfaction on Training: Accounting Assistants

The overall opinion of Accounting Assistants about the training is high with AM 3.81. Low SD .57 and CV 15.06 signify their consistency in the opinion. All the components scored above 3.5 and there is no heterogeneity in Mean score. The Mean ranges from 3.71 to 3.98. It shows that all the factors related to training for the Accounting Assistants are worthy and supportive for the attainment of performance level objectives (PO) of training programme. The coefficient of variation 15.06 portrays only a minimum variation within the data and the reliability of Mean. As the case of sequencing and methodology followed in training, which scored a high rank, exhibits the usefulness of training. The materials supplied during training and the hand book of training are ranked with higher priority one. The duration of training is ranked as the least satisfactory. It shows the fact that the nature of training unlike others is practical oriented. Much attention shall be given to the duration to get sufficient hands on training in software and double entry. A scrutiny of the training module reveals that duration of training is more for the Assistants. The effectiveness of the training can be angled from the competency of Accounting Staff.

9. Competency Profile after ABDESA Training

A better knowledge and understanding of Accounting Staff in double entry and Saankhya are quiet indispensable for enhancing confidence and operational efficiency. Formal Training has an unchallengeable role in building knowledge and skill among the staff. The opinion of Accounting Staff about their level of learning in double entry and Saankhya are collected in five points scale.

It is observed that 55 percent of the Accounting Staff is gifted with good knowledge in double entry accounting and the remaining 45 percent have only an average understanding about the system. The total Commerce graduates in the sample is 64 percent. It is so despondent to see that only 55percent is confident to say that their knowledge in double entry accounting is up to the level. If this is the case with commerce graduates, the question of non-Commerce graduates doesn't even come to light. In order to perform as a fully fledged Accountant, for verification and rectification of entries; passing opening, closing and adjusting entries; report generation, supply of information at the user requirement and for initial analysis of financial statements, mastery in Double Entry Accounting is simply imperative.

As in the case of proficiency in Saankhya, it is seen that 48 per cent have good learning in Saankhya and the remaining 52 percent have only an average knowledge. That is, majority of the respondents possess only an average knowledge in Saankhya, is yet adding one more problem to the apathy in the working of the system. It is to be recognized that good knowledge in the software is the second most important pre-requisite of an Accounting Staff.

9.1 Proficiency: A Comparison

It is observed that 93 percent of the Accounting Assistants have reasonable knowledge in double entry against the mere 18 percent of the Accounting Clerks. The remaining have only an average knowledge. It signifies the deficiency of knowledge of permanent Accounting Staff in double entry accounting. It is also found that only four percent of permanent Accounting Clerks expressed a high level of confidence in Saankhya, against 93 percent of Accounting Assistants. As the ULB accounting is being performed through accounting software, the Accounting Clerks responsible for accounting should be quite comfortable and have mastery over the software. When the Accounting Clerk himself is not competent

who else can fill the need? It is an eye opener to the administrators behind the introduction of ABDESA that the capacity building was totally insufficient for Accounting Clerks.

10. Conclusion

ABDESA was introduced in a campaign mode. Massive training was given at the initial stage, but the momentum could not be sustained. At present, there is no permanent formal training facility in Saankhya and double entry for the Clerks who are promoted as Accounting Clerks of ULBs, it is there for the Accounting Assistants (supporting team ie.,CBULB). It is found that, so far training in ABDESA has been good but duration of training is not sufficient to the Accounting Clerks of ULBs. Absence of reinforcement training and review meetings of Accounting Clerks of ULBs (Successfully undergoing in KILA for the Accounting Assistants (CBULB) and RLBs) prevent them from coming out of their practical difficulties (unlike CBULB, much initiative is not there for Accounting Clerks, actual CB has to be in Clerks and not in CBULB, once they are withdrawn, the ULB accounting will be in great trouble). The duration, frequency, content, coverage, etc. of the training in ABDESA shall be planned according to the nature of job, awareness level of staff, educational background, purpose of training, level of knowledge and skill to be built etc. While planning the training programme for Accounting Staff, sufficient hand holding training should be ensured in Saankhya. Further KILA should shoulder the responsibility of reinforcement training to Accounting Staff, by conducting frequent review meetings of Accounting Staff, at least every quarter for reviewing the prepared accounts and statements and clarifying their doubts and queries. Apart from this, KILA can contend itself as an eminent resource centre for handling queries and difficulties of the Accounting Staff especially the Accounting Clerks of ULBs.

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Democratic Decentralisation: A Cross Country Mapping Dr.J.B. Rajan*

Book Review

Democratic Decentralisation in India:

Experiences, Issues and Challenges

Edited by E.Venkatesu

Routledge, First South Asia Edition 2016;pp 269, ₹895

India is close to the silver jubilee of decentralization in the country, a historical 73rd and 74th Amendments to the Constitution upon which State Governments were directed to enact conformity Acts and to devolve functions, functionaries, and funds to the third-tier of governance, i.e. local governments. The devolution takes place in different States with different pace and sequence; and with wide range of experiences. In this context, it is ripe to have a cursory view of the learnings so far. The book entitled 'Democratic Decentralisation in India: Experiences, Issues, and Challenges' is an anthology of 15 articles, covering myriads of topics centering democratic decentralization across the country. Showing justice to the title of the Book, five out of fifteen articles deal with issues of Dalits, Tribals, and/or PESA. There are six articles that give the reader a virtual visit through the decentralization situation in the States of Andhra Pradesh, Haryana, Jammu & Kashmir, Tripura, Madhya Pradesh, and West Bengal; while another article provides a comparative picture on three States viz. Kerala, Rajasthan, and Uttar Pradesh. Another three articles are general in character, but dealing with ideological and capacity building aspects of decentralisation.

The book opens with an article by E.Viswanadham entitled 'Local self-government thought in India: some reflections on Gandhi and Ambedkar', sheds light on the ideological debate of Gandhi and Ambedkar on the perspective of decentralization; Gandhi advocated for grassroots democracy while Ambedkar advocated for parliamentary democracy.

Avaneesh Maurya provides an account of reservation policy with its positive and negative implications in the article 'Reservations in the Panchayati Raj Institutions and empowerment of the Dalits in Uttar Pradesh: achievements and limitations'. Sakru Naik Banavath in the article, 'Panchayat Extension to Scheduled Areas (PESA) Act and empowerment of Adivasis in undivided Andhra Pradesh' highlights the special privileges to Adivasis in PESA in which neither central nor any state government could intervene

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in Schedule V Areas. Prashant Amrutkar through the article 'Political representation for the empowerment of tribals and constraints' provides an account of Tribals in Maharashtra, second highest tribal population in the country. In the article, 'The status of forest rights and self-governance among the tribes in the protected areas: Nagarjuna Sagar-Srisailem Wildlife Sanctuary', B.Nageswara Rao and Ramesh Kumar bring out the contradictions between the rules of WLPA 1972 and the provisions of PESA 1996 and FRA 2006 in the protected areas. The comparison of legislative aspects of two councils is given by Harsha.S and Antiarbum Ranglong in their article 'Decentralised governance in Northeast India: a comparative study of Bodoland Territorial Council and Tripura Tribal Areas Autonomous District Council'.

In the article 'Democratic decentralization in West Bengal – a devolution perspective', B.P.Syam Roy examines the framework of democratic decentralization in West Bengal. Jawed Alam Khan in the article 'Issues in devolution of functions, functionaries and funds to PRIs: a comparative assessment of Uttar Pradesh, Rajasthan and Kerala' compares Devolution Index across the country, but with special reference to the three States. The role of CSOs in decentralization vis-a-vis education is examined by Reetika Syal in the article 'Decentralisation and civil society: elementary education management in Madhya Pradesh'. Lavanya Suresh in the article 'Understanding nestedness in democratic decentralization through the lens of forest resource governance in Tamil Nadu' discuss the road-blocks in nested institutional arrangement in forest resource governance. In his article, 'Emerging conflicts between Panchayati Raj Institutions and Khap Panchayats in Haryana' Ramesh Kumar searches through Constitutional and traditional institutional mechanism, with special reference to Haryana. G.Sudarshanam and N.Chaitanya Pradeep takes the reader through the Panchayat Raj System and parallel bodies through the article 'Parallel organization and subversion of the grass-roots democracy in Andhra Pradesh'. The need to strengthen PRIs by placing all the agencies including NGOs/CBOs under its umbrella is also stressed. Layeeq Ahmed Sheikh argues the need for governance reform in Jammu and Kashmir in the article 'Decentralised governance, conflict resolution and functioning of Panchayat Raj Institutions in Jammu and Kashmir', in the context of nature of conflict in Kashmir.

E.Venkatesu, editor of this book, contributes two separate articles. His article 'Local governance, changing profile of elected public representatives and efforts for capacity development in India'

provides a socio-economic profile of the elected representatives of local governments, status of infrastructure for local governments, computer facilities of local governments, and capacities of training institutions. The Committee systems as instruments for accountability of both political and bureaucratic executives is argued in the article 'Functioning of committee system in Panchayati Raj Institutions'.

This book, no doubt, takes the readers through the various aspects of decentralization and local governance by taking clues from different geographic locations of the country.

List of Latest Publications of KILA

M E T K

- *Peoples Plan Campaign and Developmental Mission (March 2017)* ✓
- *13th FYP PPC- Helper for Preparing Status Report- 12 Sectors (February 2017)* ✓
- *Chief Ministers Speech on Peoples Plan Campaign (January 2017)* ✓
- *Sustainable Livelihood Development for the use of Grama Panchayats in Talipparamba Constituency under MLA Programme (January 2017)* ✓
- *SDG Tool Kit - Abridged Version (December 2016)* ✓
- *SDG Tool Kit - Draft for Discussion (December 2016)* ✓
- *Welfare Standing Committee Members of Urban affairs (December 2016)* ✓
- *Alappuzha Municipality- An Overview- Handbook for Field Visit (November 2016)* ✓
- *Nedumbasery Grama Panchayat- An Overview- Handbook for Field Visit (November 2016)* ✓
- *Kumarakom Grama Panchayat- An Overview- Handbook for Field Visit (November 2016)* ✓
- *Thalikkulam- An Overview- Handbook for Field Visit (November 2016)* ✓
- *Mararikulam South- An Overview- Handbook for Field Visit (November 2016)* ✓
- *Helper for SC Development - Training for Scheduled Caste Promoters, Scheduled Caste Development Officers, Grama Panchayat Presidents, SC Working groups Conveners, Chairpersons & Vice –Chairpersons – Volume I & II (November 2016)* ✓
- *Paithruka Samrakshanam Pradeshika Sarkarukaliloode (November 2016)* ✓
- *Marginalisation, Poverty and Decentralisation – KILA's International Conference Series (November 2016)* ✓
- *Marginalisation, Poverty and Decentralisation – KILA's International Conference Series (November 2016)* ✓
- *Kerala - A Caste Study of Classical Decentralisation (Third Edition) (October 2016)* ✓
- *Child Friendly Local Governance – Operational Manual (October 2016)* ✓
- *Child Friendly Local Governance – Guidance Note (October 2016)* ✓
- *Right to Service of Citizens under kerala Panchayat Act- Revised Edition (October 2016)* ✓
- *DLG_ Participants Handbook (September 2016)* ✓
- *Manual on Finance Management- Procurement GO (RT) No. 2487/2016 LSGD dated 20.08.2016 (August 2016)* ✓
- *Handbook on Tribal Sub Plan (Working Group Members) (July 2016)* ✓

- *Annual Report 2015-16 (July 2016)* ✓
- *KILA Journal of Local Governance (July 2016)* ✓
- *Health & Education Standing Committee Plan (June 2016)* ✓
- *Public Administration (May 2016)* ✓
- *Good Governance (May 2016)* ✓
- *Local Planning (May 2016)* ✓
- *Total Quality Management (May 2016)* ✓
- *Citizen Governance (May 2016)* ✓
- *Institutions and Services (May 2016)* ✓
- *Local Development and Development Standing Committees (May 2016)* ✓
- *Tribal Sub Plan of Edavaka Village Panchayat (May 2016)* ✓
- *Welfare Standing Committee Members of Gramapanchayats (May 2016)* ✓
- *Rights Based Development (Case Studies on Contemporary India) (May 2016)* ✓
- *Decentralisation and Development (Selected Regional Interventions) (May 2016)* ✓
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- *PESA in Kerala : Tasks Ahead- Dossier (April 2016)* ✓
- *Annual report 2014-15 (April 2016)* ✓
- *Programme Calendar 2016-17 (April 2016)* ✓
- *KILA Journal of Local Governance (January 2016)* ✓
- *Tribal Sub Plan of Meenangadi Village Panchayat (January 2016)* ✓
- *KILA Documentation – 25 years (January 2016)* ✓
- *Local Developments Models: Alagappanagar Grama Panchayat (March 2016)* ✓
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- *Decentralization in Kerala : An Assessment on Devolution of Functions, Functionaries and Fund (Report Submitted to 5th State Finance Commission (December 2015)* ✓
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- *Basin Management Manual for LSGIs (November 2014)* ✓
- *Deepening Democracy- issue on Gender and Basic Needs (November 2014)* ✓
- *Gandhiji Grama Swaraj , Decentralization: Cnotext &Content- November 2014* ✓
- *Soochika- Helper (User Guide for Soochika Software) (Novemeber 2014)* ✓

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