



PERFORMANCE OF PANCHAYATI RAJ INSTITUTIONS: A STUDY IN ANDHRA PRADESH

Prof.E.A.Narayana*

* Professor (Retd.) and ICSSR Senior Fellow, Department of Political Service and Public Administration, Andhra University, Visakhapatnam – 530003

Prior to the implementation of 73rd Constitution Amendment Act in Andhra Pradesh several concrete developments took place in the state. The Village Panchayat Act (Madras Act No.X of 1950) was brought into effect in April 1951. This Act was in operation till the enactment of Andhra Pradesh Gram Panchayats Act in 1964. Meanwhile the Andhra Pradesh Panchayat Samithis and Zilla Parishads Act was enacted in 1959 based on the recommendations of Balwantraji Mehta Committee. According to the provisions of the Act, panchayat samithis started functioning from first November, and the zilla parishads from first December. By 1962-63 the entire state was covered by the three-tier system of panchayati raj with 448 panchayat samithis and 20 zilla parishads.

There was disenchantment with the structure and functioning of panchayati raj in Andhra Pradesh. The leadership struggles, factional politics and the bureaucracy's orientation had much to do with efforts to tinker with the panchayati raj structure. Several steps were taken to improve the functioning of panchayati raj institutions (PRIs). Committees were appointed to go into the working of PRIs and suggest changes in their organizational structure. The important committees which expressed views on various aspects of the panchayati raj are the Vengala Rao Committee (1968)¹ and the Narasimham Committee (1972)². Keeping in view of the recommendations of these committees and also the views of panchayati raj functionaries, the State Government amended the Acts of 1959 and 1964 to bring reforms in rural local government.

The most important reform measure prior to the implementation of 73rd Constitution Amendment Act is introduction of Mandal System in the state in the year 1987. The Panchayat Samithi with a population of 80,000 or more had grown unwieldy for giving the people a sense of participation. The then Telugu Desam Government had decided to create mandal parishads to involve the people more closely, in the administration of development programmes at lower spatial levels. The Asoka Mehta Committee had also recommended for mandal system. Based on the government thinking, Asoka Mehta Committee recommendations and also the examination of the functioning of panchayati raj system in other states, the

* Professor (Retd.) and ICSSR Senior Fellow, Department of Political Service and Public Administration, Andhra University, Visakhapatnam – 530003

Andhra Pradesh Mandal Praja Parishads, Zilla Praja Parishads and Zilla Pranalika Abhivrudhi Mandals Act was enacted in July 1986³. Under the provisions of the Act, 1104 mandal praja parishads came into existence on 15th January 1987. There are 3 or 4 mandal parishads in the place of one panchayat samithi. The mandal parishads were constituted for a population of 35,000 to 55,000 covering 20-25 villages with some relaxation in tribal areas⁴.

Andhra Pradesh again got the distinction of being one of the two states (Karnataka being the other state) to introduce mandal system as recommended by the Asoka Mehta Committee⁵. With the mandal system, a smaller unit of administration was created. This facilitated better access to people at least in geographical terms. Most of the government functionaries of revenue and development agencies are available at the mandal headquarters. There can be no two opinions about the importance of the structural changes in the panchayati raj sought to be achieved through the formation of mandal parishads. It is considered as a revolutionary step in bringing the administration closer to the people.

Implementation of 73rd Constitution Amendment Act:

In conformity with Constitution (73rd Amendment) Act 1992, Andhra Pradesh Legislature repealed three of its earlier Acts relating to PRIs in the State and enacted the Andhra Pradesh Panchayati Raj Act, 1994. The provisions of this Act came into force on 30th day of May 1994. The Act is a comprehensive one and covers all the three tiers of panchayati raj system. The Act also provides for Gram Sabha for every village. The Act provides for seven standing committees in the zilla parishads and functional or subject committees in mandal parishads and gram panchayats. The Act provides for direct election of members to the PRIs at all three levels. It provides for participation of political parties in the elections for MPTCs and ZPTCs. The sarpanch of gram panchayat is elected directly by the voters in the village while the mandal parishad (MP) presidents and zilla parishad chairman are elected among directly elected members. The term of PRIs and their heads is five years. The first ordinary elections to PRIs after the implementation of 73rd Constitution Amendment Act, were held in 1995. The fourth ordinary elections were held to Gram Panchayats in September 2013 and MPTCs and ZPTCs in March 2014. In the present state of Andhra Pradesh 13,369 gram panchayats were constituted for 17,316 villages and, 656 the mandal parishads were constituted for rural mandals. In all 13 districts the zilla parishads were constituted in the state. For a detailed study Garbam Gram Panchayat in Merakamudidam mandal, Merakamudidam mandal parishad and Vizianagaram Zilla Parishad in Vizianagaram district were selected and the information on powers and functions, staff, financial resources, civic services provided and the programmes implemented by three institutions was collected and analysed.

Gram Panchayat

The number of members of gram panchayats in the state varies from 5 to 21. The members of Gram Panchayat are elected from wards. The Sarpanch is elected by all the registered voters in the Gram Panchayat area. The Up-sarpanch is, however, elected by ward members. The Gram Panchayat meets once in a month. The sarpanch presides over the panchayat meetings. The gram panchayats in state provide civic services like water supply, street lighting, health and sanitation. They participate actively in various

programmes. There is a Secretary for each Panchayat. The other officials are sanitary inspector, bill collectors, office staff and sanitary workers. The state government pays the salaries of regular staff. The salaries of the contract staff are paid from the own sources of income of the Panchayat.

A number of functions relating to development, maintenance, regulations and civic amenities are to be performed by the gram panchayats. Apart from the functions mentioned in the Eleventh Schedule of the Constitution (73rd Amendment) Act, the State Panchayati Raj Act provides some more functions to village panchayats. They are 12 obligatory functions and 27 optional functions⁶. The obligatory functions include the construction, repair and maintenance of roads and culverts, lighting of public places, cleaning of streets, opening and maintenance of cremation and burial ground, sinking and repairing of wells, registration of births and deaths. The optional functions of the Gram Panchayat range from construction and maintenance of dharmasalas to setting up of organizations to promote goodwill and social harmony between different communities.

The activities of undertaken by Garbham Gram Panchayat during a period of 5 years from 2015-16 to 2019-20 are more or less similar. The supply of drinking water received utmost attention from the gram panchayat⁷. The Gram Panchayat is responsible for street lighting and cleaning streets. Laying and maintenance of roads and culverts in the village is another important function of the Gram Panchayat. The Garbham Gram Panchayat participated actively in the implementation of various programmes like SHGs, DWACRA, CMEY, Janmabhoomi, MGNREGS and Swatch Bharat.

The gram panchayats in the state levy and collect taxes on properties, advertisements, vehicles, agricultural lands, duties on transfer of property, village produce sold, cess on land, and fees and charges collected for services provided. They receive income from assigned revenues such as entertainment tax, profession tax and surcharge on stamp duty. The per capita grant, salary grant and programme grant are sanctioned to Gram Panchayat. The total income of the Garbham Gram Panchayat during 2019-20 is Rs. 1,168, 507. The major source of income is own source (tax and non-tax source). This Income constitutes 78 per cent of total income. The income received by Gram Panchayat from stamp duty (assigned revenue) and government grant for the Best Panchayat constitute 22 per cent of total income. Out of the total income about 45 per cent of amount was paid as salaries to contract employees of the Panchayat. The next highest percentage (27 percent) of expenditure is on street lighting and related works. The Panchayat spent considerable amount in public health and sanitation (15 per cent) and office (10 per cent) but very meager amount (3 per cent) for drinking water supply. The income and expenditure of Garbham Gram Panchayat gives two important points. First, the own sources of income are as high as 78 per cent of total income contrary to the general opinion that the local bodies depend heavily on external sources of income i.e. mainly government grants. Secondly, major amount of total income of Gram Panchayat was spent on the payment of salaries to the contract employees.

Mandal Parishad

The Mandal Parishad is constituted for revenue mandal in rural areas of Andhra Pradesh. The MP consists of MPTC members, members of central and state legislatures and one co-opted member. The district collector, the sarpanchs of gram panchayats and the presidents of agricultural marketing committees in the mandal are the permanent invitees to the Mandal Parishad meetings. The mandal parishads in the state convene the meeting as stipulated in the Act. This is clear from the meetings held by the Merakamudidam Mandal Parishad. A mandal parishad is supposed to hold one ordinary meetings every quarter. Special meetings can also be convened. The mandal parishads in the state including Merakamudidam mandal parishad concerned meetings as stipulated in the Act. the Merakamudidam mandal parishad held 21 ordinary meetings and 2 special meetings during 2015-20. Many resolutions were passed by the mandal parishad in the meetings. The meetings of Mandal Parishad had devoted much time to the supply of drinking water, roads and communication and staff problems.

The Mandal Parishad exercises all powers conferred on and perform all the functions entrusted to it by or under the State Act. The Mandal Parishad is given the responsibility of implementation of rural development programmes. The functions of mandal parishads are given in schedule I and II of state Act⁸. Schedule I is a reproduction of Eleventh Schedule of the Constitution. The functions under Schedule II are classified under 15 categories. These include community development, agriculture, animal husbandry and fisheries, health and rural sanitation, education, etc. In this way a wide range of functions have to be performed by mandal parishads. Even though the Mandal Parishad is expected to perform many functions, the data reveal that only a few functions and very limited Programmes are being undertaken by the Mandal Parishad . The Merakamudidam Mandal Parishad had undertaken only four programmes namely old-age pensions, primary education, MGNREGS and mid-day meal scheme⁹.

The Mandal Development Officer (MPDO) is the administrative head of mandal parishad. The MPDO is assisted by Mandal Engineering Officer, Mandal Agriculture Officer, Mandal Education Officer, Executive Officer and office and field staff. Some of the posts sanctioned to the Mandal Parishad are vacant. The posts of MPDO are also vacant. The Mandal Agricultural Officer is the in-charge of MPDO of Merakamudidam Mandal Parishad. The Mandal Parishads in the state have no taxation powers. The rents on shops, fees, fines and income from auction of fruit bearing trees and fish ponds are the own sources of income of Mandal Parishads. The Mandal Parishads receive income from land cess, surcharge on stamp duty, entertainment tax, seigniorage fees and mineral cess. It is, however, observed from the data on financial resources that the mandal parishads are more dependent on government grants than on their own sources and assigned revenues. The details of financial resources of Merakamudidam Mandal Parishad make this point clear. The assigned revenue is only 15% of total income. The remaining 85% of total income is from grants.

Zilla Parishad

The Zilla Parishad is the apex panchayati raj institution. The Zilla Parishads (ZPs) are organized for all the 13 districts in Andhra Pradesh. The Zilla Parishad consists of ZPTC members, members of union and state legislatures and two co-opted members. The ZPTC members are directly elected for a term of 5 years. The Chairman and Vice-Chairman of Zilla Parishad are elected by and among ZPTC members. The Zilla Parishad meets once in 3 months. The powers and functions of Zilla Parishad are mainly coordinating, advisory and supervisory in nature. In addition to the above functions, the Zilla Parishads in the state may be entrusted the activities relating to the subjects included in the Eleventh Schedule of the Constitution and Schedule-I of state Act¹⁰. The ZPs implement various welfare and development programmes in rural areas. These programmes include roads, bridges, minor irrigation, education, social welfare, water supply, agriculture, animal husbandry and fisheries. The Zilla Parishads have no power of taxation. The Zilla Parishad receive income from own sources, assigned revenues and grants. The income from own sources and assigned revenue is, however, very meagre. The data on different sources of Vizianagaram Zilla Parishad indicate that the Zilla Parishad is dependent heavily on government grants.

The execution of resolutions of Zilla Parishad constitute the responsibility of the administrative machinery. The Chief Executive Officer oversees Zilla Parishad administration. He is supported by the Deputy CEO, Accounts Officer and Education Officer. The subordinate staff include superintendent, senior assistants, junior assistants, typists, and other office staff. In addition, the officers and employees working in mandal parishads are under the management of Zilla Parishad. The engineers, planners and district level programme officers are given status independent of the Zilla Parishad. So the number of officers working in Zilla Parishad had declined in recent times.

The Vizianagaram Zilla Parishad received income from many sources. The total income from different sources for the year 2019-20 was Rs.136,30,12,521 /- Out of the total income the income from own sources is very meager i.e. less than one percent¹¹. Only 2 percent of income was from assigned revenue. The grants constitute the remaining 97 per cent of total income. The data on different sources of revenue indicate that the Zilla Parishad depends heavily on governments grants. The Vizianagaram Zilla Parishad implemented various welfare as well as development programmes in the rural areas of the district. These include roads, buildings, minor irrigations, education, SC, ST, BC and women welfare, agriculture, animal husbandry, fisheries and rural water supply. An analysis of these programmes undertaken in the district and amount spent on each of these programmes clearly gives an idea that these programmes were implemented with the grants from central and state governments.

PERCEPTIONS OF PEOPLE

The Seventy Third Constitution Amendment Act made several significant advances over the past. It envisaged a uniform structure – three-tier structure for rural local government. The Act made it mandatory that elections will be held every five years as and will be conducted by State Election Commission. The Act also envisaged setting up a State Finance Commission to ensure adequate financial

resources to PRIs. The empowerment of SCs, STs and women was mandated by reserving seats as well as offices of the Chairpersons in PRIs. The PRIs are designed in such a way that the people participate actively in their activities. The Andhra Pradesh Legislature enacted the Andhra Pradesh Panchayati Raj Act in conformity to the 73rd Constitution Amendment Act. The seats and officers were reserved for SCs, STs, BCs and women. Elections were conducted for all the tiers of panchayati raj. The PRIs had undertaken a number of activities. The citizens have a stake directly and not merely as citizens. There is a need for satisfactory relationship between the people and the PRIs. However, many people accuse PRIs for poor performance. In this context, an attempt was made to elicit the opinion of people on performance of PRIs. It was carried with the help of an interview schedule. It was planned to elicit the opinion of 300 people from the jurisdiction of three selected PRIs. Only 204 people responded to all items in the interview schedule.

The perceptions of the respondents on the powers and functions, staff position, financial resources and overall performance of PRIs were ascertained. The opinion of the respondents on important aspects like civic services provided and programmes implemented by PRIs were also ascertained. The respondents were also requested to give suggestions for improvement in the performance of PRIs.

Table -1
Do you think that the powers given to the PRIs in the State are adequate?

Response	Number	Percentage
Yes	82	40.20
No	122	59.80
Total	204	100.00

For the question posed to the respondents regarding the adequacy of powers given to the PRIs only 40 percent of respondents said yes and expressed opinion that the powers given to the local government institutions were adequate. The remaining 60 per cent of the respondents are explicitly expressed their opinion that powers transferred to PRIs were not adequate.

Table -2
Are the functions mentioned in the Act transferred to PRIs?

Response	Number	Percentage
Yes	87	42.65
No	117	57.35
Total	204	100.00

The above table gives information about the transferring of functions to the PRIs. Out of total 204 sample respondents, 87 respondents gave positive response. About 57 percent of sample respondents responded negatively and said that the functions mentioned in the Act were not transferred to PRIs.

Table -3

Opinion on the Financial Resources of PRIs?

Response	Number	Percentage
Adequate	76	37.25
Not Adequate	128	62.75
Total	204	100.00

The above table gives information about the financial resource devolved to the PRIs. Out of 204 sample respondents only 76 (37.25 percent) of sample respondents expressed their opinion positively and said that financial resources of PRIs were adequate. About 63 per cent respondents gave negative opinion and said that financial resources of PRIs were not adequate.

Table -4

Is the staff strength of PRIs adequate?

Response	Number	Percentage
Yes	90	44.12
No	114	55.68
Total	204	100.00

The above table gives information on the adequacy of staff strength in the PRIs. Out of 204 sample respondents, 90 respondents gave positive opinion and said that the staff PRIs were adequate while 114 (56 per cent) sample respondents expressed their opinion that the staff of PRIs were not sufficient.

Civic Services:

The PRIs are established to perform certain basic functions and provide civic services for the well being of their community. The civic services included in the Eleventh Schedule are housing, drinking water, education, libraries, markets and fairs, health and sanitation. Like any other state in the country the legislation in Andhra Pradesh clearly specified the services or functions delivered or discharged by PRIs. In this context, the respondents were asked about the civic services provided by the PRIs in the state. The responses of the respondents are presented in the following table.

Table – 5

Civic Services Provided by the PRIs

Civic Services	Number	Percentage
Drinking Water Supply	88	43.13
Sanitation	83	40.69
Street Lighting	33	16.18
Total	204	100.00

Out of 204 sample respondents, 83, (40.69 per cent) of respondents reported that their respective PRIs were taking up sanitation work in the area. They also reported that the sanitation work included the cleaning and maintenance of streets, roads and drains. The highest number of respondents i.e. 88 reported that supply of drinking was an important civic service being provided by the PRIs. Only 33 (16.18 percent)

respondents expressed their opinion on street lighting services provided the by PRIs. It can be understood from the data that street lighting, one of the core services, is neglected by the PRIs.

There are many other services like parks, gardens, play grounds, parking lots, burial grounds, bus stops, etc. which are provided to the citizens but none of the respondents had mentioned about these services. It may be because of less impact of these services on their lives or they might have felt that these services were less important when compared with the services of water supply, sanitation and street lighting. Further, the respondents were asked about their satisfaction on civic services provided by the PRIs. Their response have been presented in the table 6.

Table-6
Are you satisfied with the Civic Services?

Response	Number	Percentage
Satisfied	123	60.29
Not satisfied	81	39.71
Total	204	100.00

Out of 204 total respondents, 123 respondents were satisfied with the civic services provided by the PRIs. The remaining 81 (39.71 percent) respondents reported that they were not satisfied. It can be concluded that majority the respondents were not satisfied with the civic services provided by the PRIs.

Programmes Implemented by the PRIs

In addition to the civic services to be provided to the inhabitants, the PRIs are entrusted the task of implementation of various welfare and development programmes sanctioned and funded by the central and state governments. The Eleventh Schedule gives a list of various programmes which may be entrusted to the PRIs. The state legislation had mentioned some more functions to be devolved to PRIs. In view of these facts, it is intended to find out the exact programmes being implemented by PRIs. The programmes reported by the respondents are presented in the following table.

Table – 7
The Programmes implemented by the PRIs.

Programmes	Number	Percentage
SHGs	103	50.49
Housing	54	26.47
Janma Bhoomi	47	23.04
Total	204	100.00

Out of many programmes implemented by the PRIs, the respondents reported only three programmes. Out of total sample respondents half of them reported that the PRIs are implementing SHGs scheme. More than one-fourth of respondents observed that the housing programmes were implemented by the PRIs. Nearby one-fourth of the respondents reported that Janmabhoomi programmes were implemented

by the PRIs. The respondents were asked to respond to the question whether the programmes implemented by the PRIs were useful for their development or not. Their responses have been presented in table No.8.

Table – 8
Programmes are useful

Perception	Number	Percentage
Useful	134	65.69
Not useful	79	34.31
Total	204	100.00

About two-third of respondents perceived that the programmes implemented by the PRIs were useful for their development. The remaining one-third respondents replied that the programmes were not useful for their development.

Performance of Panchayati Raj Institutions:

The PRIs in the State of Andhra Pradesh have been providing civic services to their inhabitants. They are also implementing various central and state government programmes. The opinion of the respondents on civic services and programmes was analysed through the tables from the 5 to 8. The opinion of the respondents on the overall performance of was ascertained. The reasons for poor performance and suggestions to improve the performance were also elicited. The opinion of the respondents has been presented in tables 9, 10 and 11.

Table – 9
Performance of PRIs

Opinion	Number	Percentage
Satisfactory	142	69.61
Not satisfactory	62	30.39
Total	204	100.00

The above table gives the information about the opinion of respondents on performance of PRIs. Out of 204 respondents, nearly 70 percent of them expressed satisfaction with the performance of the PRIs. Only 62 respondents were not satisfied with the performance of the PRIs. The respondents who were not satisfied with the performance of PRIs were asked to give reason. Their responses have been presented in the following table.

Table – 10
Reasons for Dissatisfaction

Reasons	Number	Percentage
Not following the Constitutional Amendment Act	24	38.71
Not having respect towards the State Act.	21	33.87
Involvement of Government is more	17	27.42
Total	62	100.00

Out of 62 respondents 24 respondents said that the State Government was not following the constitutional amendment act. Twenty one respondents said that there was no respect towards the state act. the remaining 17 respondents reported that the involvement of state government was more.

Table – 11
Suggestions for improving the performance of PRIs.

Suggestions	Number	Percentage
More powers and functions should be entrusted to PRIs	70	34.31
Funds allocated and recommended by the commissions should be released without delay	67	32.84
Constitutional Amendment Act and State Act should be implemented in toto	41	20.10
Other Suggestions	26	12.75
Total	204	100.00

The above table illustrates the suggestions given by respondents to improve the performance of the PRIs. Out of 204 respondents, more than one-third of the respondents suggested that more powers and functions should be entrusted to PRIs. About one-third of respondents suggested that funds allocated and recommended by the finance commissions should be released without any delay. One-fifth of the respondents suggested that constitutional amendment act and state act should be implemented in toto. The remaining 26 respondents gave other suggestions. These suggestions relate to provision of staff of the PRIs, training to staff as well as to the elected representatives and the attitude of the state government towards the PRIs.

Summary and Conclusion:

The Gram Panchayats in the state provide civil services like water supply, street lighting, health and sanitation. They participate actively in the implementation of central and state governments programmes. The Mandal Parishads undertake very few programmes like distribution of old-age pensions, primary education, MGNREGS and Mid-Meal Scheme. The powers and functions of Zilla Parishads are mainly co-ordination, advisory and supervisory in nature. In additions to these functions, they implement various welfare and develop programmes in rural areas.

The Gram Panchayats in Andhra Pradesh levy and collect taxes on properties, advertisements, vehicles and agricultural lands. They levy duty on transfer of properties and village produce sold. They collect fees and charges for services provided by them. They receive income from assigned revenues such as profession tax, entertainment tax and surcharge on stamp duty. The per capital grant, salary grant and programme grant are sanctioned to gram panchayats.

The Mandal Parishads and Zilla Parishads have no taxation powers. Their income from own sources and assigned revenues is not significant. They depend heavily on government grant.

Most of the gram panchayats in the state are dependent on contract and outsourcing employees. The expenditure on salaries of the staff of gram panchayat clearly indicates this trend. Some of the posts sanctioned to Mandal Parishads are vacant. The posts of MPDO are also vacant. The number of officers

working in Zilla Parishads had drastically declined in recent years. The engineers, planners and district level programme officers are given status independent of Zilla Parishad.

It is significant to note that the people are happy with the civil services provided and the programmes implemented by the PRIs. About 60 percent of the respondents expressed satisfaction with the services provided by PRIs. Two-third of the respondents reported that the programmes implemented by PRIs were useful to them. The percentage of respondents who expressed satisfaction on the overall performance is very high i.e. 70 percent. However, the PRIs in Andhra Pradesh are not in a position to fulfill the aspirations of rural people. This is clear from the data collected from selected PRIs and the perceptions of the people, on the performance of PRIs.

The Government of Andhra Pradesh claim that almost all subjects have been devolved but the actual situations in the state is different. An examination of civic services provided and programmes implemented by the PRIs reveals the actual situation. The way powers and responsibilities were endowed to PRIs fall short of expectation. Very few subjects have been transferred to PRIs. Majority of people were not responded favourably to powers entrusted, functions transferred, staff provided and funds allocated to PRIs. So a serious attempt to transferring of powers and functions should be initiated by the State Government. All the subjects included in Eleventh Schedule should be devolved to PRIs.

The financial position of PRIs in Andhra Pradesh is not satisfactory. The State Government is not allocating necessary resources to PRIs. The state legislature authorises PRIs to levy taxes and duties and collect charges and fees. The State Government levy and collect taxes and duties and the revenue from these sources will be assigned to the PRIs. There are different types of grants sanctioned and released to PRIs. Their financial position has, however, not improved. The solution for this problem has to be attempted by creating a separate domain for the PRIs. Article 243H should be amended making it mandatory for the state legislature to make laws devolving funds to the PRIs.

Adequate staff endows the PRIs with grater capacities. The power to recruit, appoint, transfer and control of staff is vested with the state government. The data of study reveal that there are many posts vacant in PRIs. The vacant posts are occupied by incharge officers. This practice leads to the over-burdening of officers with different responsibilities. The State Government should, therefore, give priority to fill the vacancies and see that adequate staff are made available to PRIs.

References:

1. Report of the Committee on Panchayati Raj (Chairman: J.Vengala Rao), Andhra Pradesh Congress Legislature Party, Hyderabad, 1968.
2. Report of the High Power Committee on Panchayati Raj (Chairman: C.Narasimham), Government of Andhra Pradesh, Hyderabad, 1972
3. Government of Andhra Pradesh, Andhra Pradesh Mandal Praja Parishads, Zilla Praja Parishads and Zilla Pranalika Abhivrudhi Mandals Act, 1986, Hyderabad, 1986.
4. For a detailed discussion of mandal system, see C.V.Raghavulu and E.A. Narayana, "Mandal System in Andhra Pradesh : An Appraisal", *ISDA Journal*, Vol.2, No.2, April-June, 1992 pp.149-162.

5. C.V. Raghavulu and E.A.Narayana, "Reforms in Panchayati Raj: A Comparative Analysis of Andhra Pradesh, Karnataka and West Bengal", *The Indian Journal of Public Administration*, Vol.XXXVV No.1, January, March, 1991, p-36.
6. Sections 45 and 46, Andhra Pradesh Panchayati Raj Act, 1994.
7. Panchayat Secretary, *Gram Panchayat Profile*, Garbham Gram Panchayat, 2019, p.3.
8. Section 161, Andhra Pradesh Panchayati Raj Act, 1994.
9. Mandal Development Officers, *Mandal Profile*, Merakamuudidem Mandal Parishad, 2020. p-5.
10. Section 192, Andhra Pradesh, Panchayati Raj Act, 1994.
11. Chief Executive Officer, *Brief Report on Annual Income and Expenditure*, Vizianagaram Zilla Parishad, 2019-20.

