

## Chapter IV: Empowerment of Panchayati Raj Institutions and their functioning

*As per the mandate of the 73<sup>rd</sup> Constitutional Amendment Act, 29 functions were to be devolved to Panchayati Raj Institutions (PRIs) along with necessary powers to enable their implementation. The Goa Panchayat Raj Act, 1994 (GPRA) devolved most of the 29 functions mentioned in the Eleventh Schedule of the Constitution to the PRIs. However, in case of Zilla Panchayats (ZPs), out of 26 functions devolved in the Act, the number of functions actually implemented was only three. On the other hand, out of the 24 functions devolved in the Act, the Village Panchayats (VPs) fully implemented 11, while the remaining were either partially implemented or not implemented. The VPs lacked adequate administrative and financial powers to function with any degree of operational autonomy with regard to public works and overlap in the execution of some important functions with the Government departments or parastatals limited their role. The Government did not carry out the merger of District Rural Development Agency (DRDA) with the ZPs, which allowed the continuance of parallel system for implementation of PRI functions. The mechanism of the District Planning Committees remained dysfunctional and integrated district planning through the local body institutions did not take place.*

The 73<sup>rd</sup> Constitutional Amendment Act, authorised the State Legislature to enact laws to endow the PRIs with powers and authority to enable them to function as institutions of self-governance as well as to make provisions for devolution of powers and responsibilities. The Eleventh Schedule of the Constitution enumerated 29 functions to be devolved to PRIs.

### 4.1 Devolution of functions vis-a-vis the 73<sup>rd</sup> Constitutional Amendment Act

The State Government enacted (1994) GPRA to include the provisions of the 73<sup>rd</sup> Constitutional Amendment Act in the State Act. Accordingly, the GPRA (Section 140 and 141 read with Schedule II) devolved 26 functions<sup>1</sup> to the ZPs. The functions were further divided into 42 sub-functions, which delineated their scope for performance of ZPs. Twenty-four out of the twenty-six functions in GPRA corresponded to the list in the Eleventh Schedule with 41 sub-functions. Audit scrutiny of the mandate for implementation of functions in GPRA was made in the two ZPs. It was noticed that ZPs executed three<sup>2</sup> sub-functions. Further, status of execution by the ZPs was as detailed in **Appendix 1** and discussed in **Paragraph 4.1.1**.

<sup>1</sup> Three functions from the list of subjects in Eleventh Schedule to the Constitution were not devolved viz. 1. Markets and fairs, 2. Public Distribution System and 3. Social Forestry and Farm Forestry.

<sup>2</sup> i. Providing for the timely and equitable distribution and full use of water under irrigation schemes under the control of the ZP; ii. Construction and maintenance of District roads and culverts, causeways and bridges (excluding State Highways and Village roads); and iii. Construction and maintenance of Higher Secondary Schools.

- GPRA (Section 60 and 61 read with Schedule I) also devolved 29 functions<sup>3</sup> to the VPs, further divided into 65 sub-functions. Twenty-four out of the twenty-nine functions devolved to the VPs under the GPRA corresponded to the list in the Eleventh Schedule with 53 sub-functions. Five functions<sup>4</sup> were devolved without any corresponding mention in Eleventh Schedule of the Constitution. The actual status of execution of the mandate in GPRA by VPs was as detailed in **Appendix 2** and discussed in **Paragraph 4.1.2**.

#### 4.1.1 Actual status of devolution of functions by the ZPs

Audit categorised the sub-functions based on the roles<sup>5</sup> *i.e.* executive, supervisory, promotional or mixed roles. The 26 devolved functions which corresponded to the list in the Eleventh Schedule of the Constitution had 42 sub-functions. Sixteen out of them were with executive role, 19 with supervisory role, six with promotion/guidance role and one was with mixed role (executive and promotional role). Audit scrutiny revealed that three sub-functions were executed by the ZPs where the devolution was for their execution by VPs, as shown in **Table 4.1** below.

**Table 4.1: Status of implementation of sub-functions by the ZPs**

Sl. No.	Sub-function	Implementation by the ZPs	Audit comments
1	Guidance for promotion of drinking water and rural sanitation to Taluka Panchayat and Village Panchayat (under Function 'Drinking Water').	ZPs executed 42 works amounting to ₹ 1.70 crore for construction and maintenance of wells in the VPs.	GPRA provided only promotional role to the ZPs. The role of construction, repairs and maintenance of drinking water well, tanks and ponds; prevention and control of water pollution; and maintenance of rural water supply schemes was provided to the VPs (Item No VIII of Schedule I of GPRA). The ZPs thus usurped the role of VPs.
2	Guidance for promotion of drinking water and rural sanitation to Taluka Panchayat and VPs (under Function 'Health and family welfare').	ZPs executed 24 works relating to toilet blocks amounting to ₹ 1.03 crore during 2016-21.	Item no XVIII (4) under Schedule I of GPRA devolved the Function of 'Construction and maintenance of public latrines' to the VPs. The ZPs only had a guidance role over the VPs (Item No. IX of Schedule II of GPRA). The ZPs undertook the actual execution without any devolution and usurped the role of the VPs in respect of the sub-function.

<sup>3</sup> Five functions from the list of subjects in Eleventh Schedule to the Constitution were not devolved 1. Land improvement, implementation of land reforms, land consolidation and soil conservation; 2. Minor irrigation, water management and watershed development; 3. Small Scale Industries, including food processing industries; 4. Technical training and vocational education; and 5. Public Distribution System.

<sup>4</sup> i. Construction and maintenance of cattle sheds, ponds, cart stands; ii. Construction and maintenance of slaughter houses; iii. Regulation of manure pits in public places; iv. Establishment and control of Shandies; and v. Such other functions as may be entrusted

<sup>5</sup> The functions/sub-functions with scope for actual construction or service delivery by the ZPs were classified as 'Executive role'; supervision over the execution by the VPs as 'Supervisory role' and promotion/guidance to VPs or general public was classified as 'Promotional role'.

Sl. No.	Sub-function	Implementation by the ZPs	Audit comments
3	Supervision and guidance over the community assets maintained by Taluka Panchayat and VPs (under the Function 'Maintenance of Community Assets').	ZPs executed 765 works amounting ₹ 38.73 crore to construct and maintain community assets.	There was no executive role for construction and maintenance of community assets either to the ZPs or the VPs <sup>6</sup> . The actual construction and maintenance of community assets by ZPs was thus in deviation of the devolution.

(Source: Compiled from the information provided by the ZPs)

The above execution of works infringed upon the VP's functions as mandated by the GPRA as well as resulted in overlap as the VPs and the parastatals (DRDA and Goa State Infrastructure Development Corporation (GSIDC)) were executing similar works.

#### 4.1.2 Implementation of functions by the VPs

An audit analysis revealed that out of the 53 sub-functions devolved, a total of 30 sub-functions were implemented by the VPs which covered full execution of 11 functions and partial execution of six functions. The execution was as discussed below.

##### 4.1.2.1 Fully executed functions

- It was observed that in six functions, *i.e.* i. Khadi, village and cottage industries, ii. Women and child development, iii. Poverty alleviation, iv. Welfare of the weaker sections, v. Rural electrification, including distribution of electricity, and vi. Cultural activities, the VPs had a role to promote and facilitate the schemes/programmes among the villagers. The same was implemented by the VPs by spreading awareness in the villages with support from department officials and parastatals.
- Further, the remaining five functions, *i.e.* i. Roads, culverts, bridges, ferries, waterways and other means of communication, ii. Libraries, iii. Market and fairs, iv. Health and sanitation, including hospitals, primary health centres and dispensaries, and v. Maintenance and preservation of community assets were executed by VPs by undertaking the required activities (repairing, cleaning, painting, beautification of the community assets). However, three of these functions were also executed by the DRDAs independently (i. Roads, culverts, bridges, ferries, waterways and other means of communication, ii. Health and sanitation, including hospitals, primary health centers and dispensaries, and iii.

<sup>6</sup> The mandate of ZPs was for supervision and guidance over the community assets maintained by VPs. The GPRA, Schedule I (Item No. XXIII devolved two sub-functions to VPs *i.e.* (1) Maintenance of community assets; and (2) Preservation and maintenance of other community assets.

Maintenance and preservation of community assets). Overlapping of these functions is discussed in **Paragraph 4.3.1.**

#### **4.1.2.2 Partially executed functions**

The six partially executed functions (i. Animal husbandry, dairying and poultry, ii. Rural Housing, iii. Drinking water, iv. Family welfare v. Social welfare, including welfare of the handicapped and mentally retarded and vi. Education including Primary and Secondary Schools) had been devolved to VPs with the responsibility for promotion as well as executive action. VPs executed the functions partially (either promotional part or execution part), while the other sub-functions were either carried out by parastatals or the line departments of the State Government. The remaining seven devolved functions were not executed by VPs. Constitutional functions of social forestry and farm forestry; fuel and fodder; and minor forest produce were included in one function in the GPRA under heading ‘Social and Farm Forestry, minor Forest Produce Fuel and Fodder’. This function was not executed by the VPs. However, one activity (planting and preservation of trees on side of the roads and on other public places) under social forestry and farm forestry was being executed by DRDA under MGNREGA<sup>7</sup> scheme.

#### **4.2 Inadequate devolution of administrative and financial powers to PRIs**

PRIs would be able to discharge their functions effectively only when the devolution of functions is supported through appropriate devolution of administrative and financial powers. Further, both the tiers of PRI system have to be in sync with each other to effectively implement the mandate and the roles for an implementing agency and supervising agency have to be clearly defined.

The VPs formed a one-tier system till constitution of the ZPs (February 2000) which was supervised then by the Administrative Department. The proposal for constitution of the Block Panchayats instead of the ZPs was made by the State Government after the 73<sup>rd</sup> Constitutional Amendment Act came into existence. The proposal was denied by the Government of India. Further, ZPs in Goa were constituted after recommendation of the First State Finance Commission (June 1999). However, the pre-existing system of supervision by the Department continued due to non-execution of structural changes to align the VPs and the ZPs, even subsequent to the constitution of ZPs. Consequently, the ZPs did not have much role in supervision of planning, budgeting, administration and implementation of the functions by the VPs.

Execution of public works is an important component of implementing functions like maintenance of roads, bridges, community assets and public amenities. However, in the backdrop of the above, the powers<sup>8</sup> of Administrative Approval (AA) and Expenditure Sanction (ES) for works done by VPs through State grants, Finance Commission grants and panchayat funds were shared between Block Development

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<sup>7</sup> Mahatma Gandhi National Rural Employment Guarantee Act, 2005

<sup>8</sup> Government of Goa circular dated 22.10.2020

Officers, DoP and State Government as shown in **Table 4.2** below with no supervisory role envisaged for the ZPs.

**Table 4.2: Financial limits of authorities for expenditure on works by VPs**

Sl. No	Funds	Expenditure limit (per work)	Competent Authority for AA and ES
1	Grants-in-aid (State)	Up to ₹ 10 lakh	Director of Panchayats
2	XIV and XV Finance Commission	Up to ₹ 6 lakh	Block Development Officer
		More than ₹ 6 lakh and less than ₹ 10 lakh	Director of Panchayat
		Above ₹ 10 lakh	Government of Goa
3	Panchayat fund	Up to ₹ 6 lakh	Block Development Officer
		Above ₹ 6 lakh and up to ₹ 10 lakh	Director of Panchayat
		Above ₹ 10 lakh	Government of Goa

(Source: Information furnished by DoP)

As seen above, no powers were delegated to the VPs with regard to approval of works. The Block Development Officers (BDOs) were responsible for technical approvals as well as supervision and measurement of the works executed by the VPs. With regard to works taken up under State grants, the approval of DoP/Government was needed. Similarly, the State Government (August 2000), prescribed a maximum ceiling of estimated cost of items/works/projects of ZPs up to ₹ five lakh.

Audit observed that the supervisory role of ZPs under Schedule II of GPRA over public works of VPs was rendered redundant as the administrative, technical and financial approvals were given by the BDOs, DoP and State Government and the ZPs had no role to play. This is to be seen in the context of the absence of sanctioned strength of the necessary human resources in the ZPs to implement these functions as discussed in **Paragraph 6.1.1** that rendered them incapable of discharging any supervisory function.

The GPRA devolved most of the 29 functions in the Eleventh Schedule of the Constitution to the PRIs. However, in the case of ZPs, the number of functions actually implemented were only three, that too partially. On the other hand, the VPs fully implemented 11 of the devolved functions. The remaining were either partially implemented or not implemented at all. The devolution of functions to PRIs is inconsequential in cases of functions implemented by departments or parastatals, as the transfer of functions is not completed according to devolution. Further, the absence of adequate administrative and financial powers rendered them incapable of playing the role envisaged for them as district level institutions of self-governance.

The VPs lacked adequate administrative and financial powers to function with any degree of operational autonomy with regard to public works.

***Recommendation 3: The Government may take necessary action for devolution of all the functions enumerated in the Eleventh Schedule. Detailed sub-function/activity mapping of all functions may be carried out and responsibility assigned to the PRIs along with commensurate financial and administrative powers to discharge these functions.***

### **4.3 Role of parastatals in implementation of PRI functions**

Parastatals were implementing the schemes of Government of Goa (GoG) and Government of India (GoI) through their own manpower and incidentally they performed the functions mandated to the PRIs. Test-check of such implementation by DRDAs and GSIDC and its impact on performance of functions by PRIs is discussed below.

#### **4.3.1 Implementation of functions by DRDAs**

DRDAs are societies registered under the Societies Registration Act and have a Board of Governing Authorities which comprises of the sitting members of Parliament and sitting members of Assembly of respective district. Since February 2020, the DRDAs came under the administrative purview of the newly created Rural Development Department (RDD). Guidelines on DRDA Administration, 2008, issued by Ministry of Rural Development (MoRD), GoI provided that the DRDAs were expected to oversee the implementation of different anti-poverty programmes of the Ministry. However, actual implementation would be by the Panchayati Raj and other Institutions. The DRDAs would monitor the implementation through reports and field visits and facilitate the implementing agencies in implementation process.

The DRDAs in Goa implemented 11 schemes of Central Government and State Government aimed at providing employment, housing and poverty alleviation. Seven schemes<sup>9</sup> out of 11 were implemented with the participation of VPs<sup>10</sup>, while the remaining four schemes<sup>11</sup> were implemented by the DRDAs through their own machinery. Statement of schemes implemented and role of DRDA is as depicted in **Appendix 3**. Scrutiny of three schemes (MGNREGS, SPMRM and GGSY) was conducted by Audit and following observations were made.

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<sup>9</sup> Central schemes: 1. Pradhan Mantri Awas Yojana-Gramin (PMAY-G), 2 Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), 3. National Rural Lively hood Mission (NRLM), 4. Shayma Prasad Mukherji Rurban Mission Scheme (SPMRM) 5. Sansad Adarsh Gram Yojana. State Schemes: 1. Goa Grameen Urja Yojana (GGUY) and 2. Goa Gram Samrudhi Yojana (GGSY)

<sup>10</sup> VPs participated by conducting activities like identification of beneficiaries, preparation of initial proposals, providing NOC for construction/land use.

<sup>11</sup> 1. Indira Gandhi National Old Age Pension Scheme (NOAPS), 2. Indira Gandhi National Widow Pension (IGNWP), 3. Indira Gandhi National Disability Pension Scheme (IGNDPS) and 4. National Family Benefit Scheme (NFBS)



#### **4.3.1.1 Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)**

MGNREGS is implemented with effect from 2008-09 by GoI, with an objective to provide for at least 100 days of guaranteed wages employment in every financial year to every household. The works under the scheme were taken up in the VPs on demand by Job Card Holders. Gram Sabha of VPs approved all the proposed works. Subsequently, Technical Sanctions (TS) and Administrative Approvals (AA) were accorded by DRDA. DRDAs carried out 916 works (₹ 8.94 crore) during the period 2016-17 to 2020-21 in the entire State.

Audit noticed during the test-check that the DRDAs maintained a parallel structure of manpower for approval of works and supervision of the works. Role of VPs was limited to approval of works through Gram Sabhas and payment of bills after the execution of works. The works executed by DRDA under the MGNREGS resulted in partial execution of six functions<sup>12</sup> by the PRIs.

#### **4.3.1.2 Implementation of Goa Gram Samrudhi Yojana (GGSY)**

GGSY is implemented by the State Government to create infrastructure in villages such as community halls, crematorium, development and beautification of open spaces, construction of playgrounds, senior citizen/children recreational parks *etc.* for the villagers on need basis.

Under this Scheme, the VP identified works and the Panchayat Body's approval was taken and forwarded to the DRDAs for implementation. Limits of AA were divided between DRDA (up to ₹ 25 lakh) and the State Government (above ₹ 25 lakh). The DRDA prepared estimates, accorded TS and executed (tender, measurements and payments) through its manpower and assets handed over to VPs upon project completion. The DRDAs executed 104 works (₹ 21.45 crore) during the period 2017-22. Execution of these works by the DRDAs limited the operational scope of VPs as these works carried out under GGSY resulted in partial execution of three functions<sup>13</sup> by VPs.

#### **4.3.1.3 Implementation of Shyama Prasad Mukherjee Rurban Mission (SPMRM)**

The SPMRM aimed at development of a cluster of villages and creation of urban facilities.

The DRDA identified the clusters under SPMRM. The DRDA appointed (February 2017) the State Technical Support Agency<sup>14</sup> which prepared the Integrated Cluster Action Plan (ICAP) and Detailed Project Report (DPR) for the Cluster. The ICAP and

<sup>12</sup> 1. Roads, buildings, culverts, bridges, ferries, waterways and other means of communication, 2. Rural sanitation, 3. Drinking water, 4. Social and farm Forestry, 5. Minor irrigation, water management and watershed development and 6. Agriculture including agricultural extension.

<sup>13</sup> 1. Roads, buildings, culverts, bridges, ferries, waterways and other means of communication. 2. Maintenance of community assets, and 3. Rural sanitation.

<sup>14</sup> Goa College of Architecture.

DPR had to be approved by the State Empowered Committee for approval of the Ministry of Rural Development, GoI. Approved works in ICAP and DPR were executed by the DRDA with their manpower.

Participating VPs could propose the infrastructure works to be taken up under the mission. The DRDA, North had not taken up any work under this scheme (September 2022) due to delay in preparation of ICAP and its approval. However, the DRDA, South carried out 30 works (₹ 14.59 crore) under cluster Xeldem-Barcem-Morpirla (August 2022). Execution of these works by the DRDAs limited the operational scope of VPs as execution of these works resulted in partial execution of four functions<sup>15</sup> devolved to VPs.

Audit observed that the works taken up by DRDAs for implementation of the above schemes overlapped with the functional responsibilities of VPs as depicted in **Table 4.3** below.

**Table 4.3: Overlapping of work**

Functions	Taken up by DRDA (2017-22)			Execution of similar works in test-checked VPs (2016-21)
	MGNREGS	GGSY	SPMRM	
Roads, buildings, culverts, bridges, ferries, waterways and other means of communication	130	26	03	514
Rural sanitation	113	02	04	16
Drinking water	112	--	--	10
Maintenance of community assets	--	76	22	111

*(Source: Information provided by DRDA and VPs)*

Overlapping of the various works undertaken by DRDAs with the scope of work of functions assigned to VPs resulted in curtailment of powers of the PRIs.

The Department of Rural Development, GoG was created in February 2020 with sanction of 24 posts accorded in November 2021. However, Ministry of Rural Development (MoRD), GoI communicated (November 2021) to the State Government that the DRDAs should be discontinued and merged with ZPs. The staff working on deputation were advised to be repatriated and other staff absorbed in line departments. Balance accounts of DRDAs were directed to be transferred to ZPs.

Audit observed that overlapping of various works undertaken by DRDAs with scope of work of functions assigned to VPs resulted in curtailment of powers of the PRIs. While the ZPs had no mechanism to supervise the functions of VPs, DRDAs implemented the functions of PRIs through their substantial human resources. The status of overlapping of works and incidental execution of functions by the DRDAs has to be seen in light of the suggestion (November 2021) of MoRD, GoI to

<sup>15</sup> 1. Roads, buildings, culverts, bridges, ferries, waterways and other means of communication, 2. Maintenance of community assets, 3. Rural sanitation and 4. Non-conventional energy source



discontinue and merge DRDAs with the ZPs. Pending action on discontinuation and merger of DRDAs with the ZPs, the execution of functions remains outside the purview of bodies with elected public representatives.

The Secretary, Panchayats acknowledged the observation during Exit Conference (June 2022) and stated that the matter would be analyzed. However, the DoP replied (August 2023) that there was no proposal for merger of DRDAs with the ZPs.

#### 4.3.2 Construction of VP buildings through parastatals

Sub-function of ‘Construction of administrative and other buildings connected with the requirements of the Zilla Panchayat’ was devolved to ZPs under GPRA. However, VPs were devolved the sub-function only for ‘Maintenance of the transferred buildings’. Thus, ZPs were mandated to undertake the constructions of administrative buildings for VPs.

The ‘Deendayal Panchayati Raj Infrastructure Development Scheme, 2013’ (DPRIDS), a State Government scheme, under the Department of Panchayats was implemented *inter alia* through GSIDC for creation of infrastructure projects in VPs. The scheme provided that projects are identified and recommended for execution by the VPs through a resolution of the Panchayat and executed *inter alia* through GSIDC. The implementation of works was subsequently transferred (July 2020) to the ‘Technical Cell’ under the DoP. Out of total 29 works being executed by GSIDC under the scheme, 10 works were completed before January 2016 and 19 works continued to be executed by them (March 2021).

Audit observed that the 19 ongoing works (₹ 37.23 crore) being executed by the GSIDC were of construction of Panchayat buildings along with market complex, community hall or combination of them. Since the function of construction of administrative buildings was assigned to the ZPs, the execution of works by a parastatal (till July 2020) and afterwards by the Administrative Department was inconsistent with the mandate given. Moreover, the funds for the construction were fully provided by the Government to the parastatals directly, denying the ZPs of any role in the execution or supervision of the work.

There existed a parallel system for implementation of PRI functions either through a department of the Government or a parastatal disempowering the PRIs to that extent. The Government did not carry out the required structural reorganisation to strengthen the institutional capacity of PRIs to perform these functions.

***Recommendation 4: Necessary action may be taken by the Government to transfer implementation of devolved functions to PRIs from parastatals.***

#### 4.4 Planning for execution of functions in PRIs

The planning mechanism for implementation of PRIs were reviewed in the ZPs and test-checked VPs.

#### **4.4.1 District Planning Committee**

Setting up of a District Planning Committee (DPC)<sup>16</sup> is mandated as per Article 243ZD of the Constitution and the GPRA (Section 239).

District Plans were to be prepared by the DPC by consolidating the annual plans of ZPs, VPs and Municipalities in the district. The District Plans so prepared would have regard to matters of common interest between the Local Bodies including sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation and the extent and type of available resources financial or other, *etc.*

Audit observed that DPCs were formed during the audit period, for 2016-21 and for 2021-26 in both districts. While the North Goa DPC did not hold any meeting, the South Goa DPC held four meetings. However, no plans were prepared by either of the ZPs in any of the terms. The High Court of Bombay at Goa directed (February 2020) to prepare the development plans in accordance with GPRA and Constitution of India for a district as a whole while deciding on a public interest litigation<sup>17</sup> regarding preparation of development plan. However, non-compliance with the provision has continued.

In response to the audit observation, the NGZP replied (March 2022) that the Plan was under preparation.

#### **4.4.2 Planning in ZPs and VPs**

Audit reviewed the status of planning in different tiers of PRIs and observed the following:

- VPs were required to prepare (Section 238 of GPRA) Annual Development Plans<sup>18</sup> and submit to the ZPs for preparation of District Plan. Out of 89 VPs in South Goa district, only 11 in 2017-18 and 2018-19, and 47 and 24 VPs in 2019-20 and 2020-21 respectively, submitted Annual Plans to the ZP. None of the 102 VPs in North Goa district submitted Plans in time to the ZP during the four-year period 2016-20. Whereas only 84 VPs submitted Annual Plans for the period 2020-21.

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<sup>16</sup> DPC shall consist of members of the House of the People who represent the whole or part of the district; the members of the Council of States who are registered as electors in the district; *Adhyaksha* of the Zilla Panchayat; the President of the Municipal Council having jurisdiction over the headquarters of the district; such number of persons, not less than four-fifth of the total number of members of the Committee as may be specified by the Government, elected in the prescribed manner from amongst the members of the ZP and Councillors of the Municipal Council in the district, in proportion to the ratio between the population of the rural areas and of the urban areas in the district. All the members of the State Legislative Assembly whose constituencies lie within the district shall be permanent invitees of the Committee. The *Adhyaksha* of ZP shall be the ex-officio Chairman of the DPC and the Chief Executive Officer shall be the Secretary of the Committee.

<sup>17</sup> *vide* PIL writ petition no. 6/2018

<sup>18</sup> The Goa Panchayat (Constitution, Powers and Functions of Ward Development Committees and preparation of Annual Development Plan) Rules, 2008.

- The ZPs did not prepare any plans or budget for execution of the functions devolved to them. Execution of any functions/activities was dependent upon the sanction of grants from the Government based on the resolutions passed by the ZP.
- Audit observed that no timelines were prescribed by the ZPs for VPs and MCs to submit their annual plans in time for preparation of the District Plan by the DPC.

The Secretary, Panchayats acknowledged the observation during Exit Conference (June 2022) and stated that instructions would be issued to PRIs to submit plans to DPC for consolidation. The instructions were issued (August 2023) by DoP to ZPs and VPs, to prepare respective plans for further consolidation into District Plans.

Institutionalised planning for execution of devolved functions was absent in the case of ZPs and it was ineffective in the case of VPs. This impacted the systematic performance of the functions assigned to them.

The mechanism of the DPC remained dysfunctional and integrated district planning through the local body institutions did not take place.

***Recommendation 5: The planning machinery of PRIs may be activated to facilitate the preparation of developmental plans. The District Planning Committees may be made functional, and District Plans may be prepared as per mandate.***