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**DECENTRALISED
GOVERNANCE,
TRANSPARENCY AND
ACCOUNTABILITY:
EMPIRICAL EVIDENCE
FROM WEST BENGAL**

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DECENTRALISED GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY: EMPIRICAL EVIDENCE FROM WEST BENGAL

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Abstract

Decentralised governance has been conceived as an instrument for promoting development. It is expected to facilitate effective people's participation, enhance degree of transparency and ensure greater accountability. This paper examines the relationship between decentralised governance and transparency as well as accountability in the light of empirical evidence. The study reveals that transparency and accountability can be enhanced at the grass roots level by strengthening institutions of decentralised governance, ensuring people's participation and accumulation of social capital.

Introduction

Decentralised governance (DG) tends to ensure transparency and accountability at the local level since it entails power and autonomy to the elected representatives and the people (Manor 1997:75). People express their desires to the representatives and officials easily because of their close affinity to their elected members and officials. DG makes representatives and officials more responsive to the citizens' demands and is more effective in the delivery of services by ensuring transparency and accountability. It makes elected bodies and officials accountable to local citizens through local level institutions, rules and procedures.

Transparency and accountability are crucial for facilitating equal benefits to all sections of society. Accountability and transparency ensure effective delivery of services by controlling irresponsible action and improper use of public funds by leaders and officials (Aziz *et al*/2000:175; Sjobloom 1999:15-7; Haque 1997; Miller 1996:57-8). Transparency is a strong impetus for accountability, and accountability is cardinal for establishing people's conviction in governance, justifying government activities, and ensuring the overall legitimacy of the state. Transparency

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keeps a check on arbitrariness in decision-making and fine-tunes the governance to fulfil the needs of the society (Putzel 1998:72). It guards against corruption and facilitates a better assessment of the performance of governance. The administrators or elected representatives when taking decisions have to consciously avoid arbitrary or biased decision. Transparency can give a detailed information on budgeting, decision making, planning and auditing through which people can appraise their benefits. If they are not gratified by what they get, then they can raise the issue against their representatives or officials. DG is likely to increase effectiveness in the delivery of services, and this is because local institutions have more information according to which implementation can be restructured or rearranged efficiently.

From the viewpoint of DG, West Bengal is one of the few states in India which has devolved power to the panchayats and succeeded in the sphere of development, to some extent (Bhattacharya 2002:194; Webster 2000:323; Sundaram 1999:25; Lieten 1996:222).¹ The Left Front, led by the Communist Party of India, came to power in the state in 1977. After making some necessary amendments to the West Bengal Panchayat Act 1973, elections to the three levels of panchayats, namely, Gram Panchayat (village level), Panchayat Samiti (intermediary), and Zilla Parishad (district level) were held on direct party basis in the state in 1978. The elections to the panchayats have been conducted regularly since then (Webster 2000:323; Ghosh 2000: 311). Regular, free and fair panchayat elections on the basis of party politics have given new meaning to accountability of grass roots leaders in Bengal. Information regarding inflow and outflow of funds is more widely known and subjected to close scrutiny by a plural political body (Dasgupta 1995:2697; Lieten 1992:1573; Kohli 1987:115).

It has also brought out changes in the mode of administration. Administrators have now been placed at the disposal of the local bodies. Selection of beneficiaries is done in the active presence of the people and the beneficiary committee. The status of poor villagers has improved significantly. Most of the Gram Panchayats (GPs) publish their annual reports and distribute them to the people. The formation of the beneficiary committee has become, more often than not, an issue of debate and discussion. It is noted that the Gram Sangsad (GS) and Gram Sabha (GSb) play a significant role to ensure accountability and transparency.² The member/secretary of the GP is asked to read out the list of beneficiaries or to show them different schemes of the GP in the meetings. The participants of the gram sangsad walk out if the pradhan refuses

their demands (Datta 2000:125; Lieten 1992:1573). However, there is considerable debate in the literature about the merits and pitfalls of transparency and accountability in DG. Also, there is a lack of empirical studies that examine the ability of the DG for ensuring transparency and accountability and leading better development at the grass roots level.

In this context this paper tries to answer three basic questions. First, what are the mechanisms available for ensuring accountability and transparency in DG? Second, to what extent are these mechanisms truly effective in ensuring them? And last, if they are not effective, what are the constraints to ensuring accountability and transparency and if there is any constraint how can it be eliminated?

The paper also explains the relationship between DG, transparency, and accountability which transcends the activities of governance to ensure development. DG provides a set of institutions that go beyond the scope of public activity and originate a network between local citizens, local institutions, and different actors (elected or non-elected representatives and officials). These also ensure the accountability of leaders to the people, and accountability of officials to the elected members. The study considers accountability and transparency as conditions internal (process variables) to DG. More specifically, this paper utilises empirical evidence in understanding the relationship between DG and transparency as well as accountability.

Methodology

West Bengal was selected for the field study. The selection was through a multistage purposive sampling at levels such as state, district, GP and respondents. West Bengal, being a pioneering state in establishing a three-tier structure of panchayats, has achieved some degree of success in achieving local level development. Besides, the State of West Bengal has initiated various active steps to promote rural development using the Panchayati Raj Institutions (PRIs) as instruments of development.

In-depth case studies of two-selected GPs were carried out in Burdwan District which was selected since this district is considered to be typical of West Bengal in terms of social, political and economic features. It is also regarded as a representative unit, especially for field investigation. It is an important district of West Bengal known for its various agricultural and industrial activities (Webster 1992:37). This study covered the zilla parishad of Burdwan District along with two panchayat samitis (two blocks) covering one gram panchayat in each block. Data were collected from the households, members and officials of the GPs. As for the selection of

respondents, 60 household heads were selected purposively across 3 villages in each GP. In addition, all the elected members from Bondul and Nadai GPs (19 and 18 respectively) and 2 panchayat officials (Secretary and Job Assistant) from each GP were selected. The respondents were interviewed using a structured interview schedule to collect information on their awareness, perceptions and participation, and their views on how panchayat administration could be strengthened and sustained.

Transparency and accountability are measured through the perception of individuals. Perception in this context is measured in terms of 'scores' obtained by individuals on the scale used for the present study.³ The "perception" score depends on the nature of response (Yes/No) expressed by the respondents for different statements given in the scale. A scale was developed for transparency and accountability by using different indicators as Table 1 shows.

Table 1: Indicators of Transparency and Accountability

Variables	Indicators
Transparency	Keeping the electors informed; display/submission of documents; freedom to take part in discussion; and freedom to ask/demand information
Accountability	Free, fair and regular election; freedom to ask questions; formation of committee; freedom to examine the progress of the work, holding regular meetings of gram sangsad and gram sabha; and regular audit

It is important to mention that these indicators were derived from both theoretical studies and the Panchayat Acts. For example, as per the West Bengal Panchayat Acts (constitution of gram panchayat sections 16A and 16B), every gram panchayat should have Gram Sangsad (GS) and Gram Sabha (GSb) consisting of persons whose names are included in the electoral roll of the West Bengal Legislative Assembly. These sections clearly state that panchayats have to conform to the following requirements: Every GS shall hold an annual (in May) and half-yearly (in November) meeting and GSb shall hold only an annual meeting. GS and GSb shall guide and advise the gram panchayat with regard to the schemes for economic development and social justice. They can constitute one or more beneficiary committees (of the ordinary people) for ensuring active participation of the people in implementing, maintaining and ensuring equitable distribution of benefits or for recording its objection to any action of the *Pradhan* (president) or any other member of the GP for failure to implement any development scheme properly or without active participation of the people of that area. The GP shall place, for

deliberation, recommendation and suggestion, the supplementary budget of the GP for the preceding year at the annual meeting of the GS. Similarly, the GP shall place the resolution of the GS and the views of the gram panchayats together with its report at the GSb meeting, for deliberation and recommendation by the GSb. It can publish the same in the office of the GP, for the information of the general public. Following these requirements some indicators have been propounded for measuring accountability and transparency.

Results of the Analysis

Using the procedure mentioned above the level of transparency and accountability of the elected members to the people and of officials to the elected members have been assessed. The results of the analysis have been presented in the tables that follow.

Transparency

Table 2 shows the score of transparency of household heads and elected members of GPs. On the basis of the data, it is observed that the Nadai GP obtained a desirable score of 1.00 while it was only 0.17 in Bondul GP. There was great difference between the two GPs. Similarly, all the elected members of the two GPs under study were interviewed to elicit their views and perception on transparency. Table 2 shows the score of elected members in respect of transparency.

Table 2: Distribution of Average Scores of Transparency of Bondul and Nadai GPs Attained by Household Heads and Elected Members

	BONDUL GP		NADAI GP	
	Household heads N=60	Elected members N=19	Household heads N=60	Elected members N=18
Transparency	0.17	0.38	1.00	1.00

It is observed that a desirable score of 1.00 was obtained by the elected members of Nadai GP compared to the score of 0.38 in Bondul. Of course, the score of 0.38 of the elected members was higher than the score of households in Bondul. However, there was no difference in scores between elected members and households in Nadai GP. A number of factors are responsible for the lower score of transparency in Bondul GP.

First, the factors which ensure transparency at the GP level are, regular GS and GSb meetings, publications, local media, news broadcast and put up at various prominent places like notice board of the panchayat, easy and encouraging for party leaders to conduct party meetings rather than GS or GSb meetings. This is because there is no need for submission of records and documents for the citizens' approval or justification at party meetings.

Third, there was absence of appropriate socio-cultural conditions which constitute what is known as the social capital (Putnam 1993). People of Bondul themselves were not interested in getting to know about the records, expenses or documents of the GP. Since there were no self-help groups, or organisational activities, people stressed more on individual relationships with political leaders. They were interested in getting some benefits from the GP through their political links. Once they benefited, they were not interested in coming to the GP office again. A different kind of socio-cultural input is needed to enhance transparency in development process which unfortunately was lacking in Bondul.

village market, school compound, playground etc. It is observed that the Bondul GP had not used any of the above means due to the fear that if it was done, the people would seek information regarding budget, expenditure, beneficiary list etc. and responding to the questions posed by the people would be difficult on the part of the officials/representatives. This difficulty arose mainly because the records and documents were not prepared properly and the *Pradhan* was non-functional except for signing the papers. In support of this point, one might consider what a citizen informed about the knowledge level of a panchayat member. He said,

'GP had sold the trees, which it had planted. I asked a member as to how much money was got from the sale of the trees and how the money was spent? The member replied that he did not know. There are several similar cases about which the members do not know anything and no record is kept either' (a Respondent 2001).

Besides this, consider what a woman elected member said:

'I do not know anything about my GP. If any one comes to me for signature I just affix it. I hardly ask, why? No one informs me about the meetings except the general body meeting of the GP and I also don't want to know about it since senior leaders are looking after every thing' (a Respondent 2001).

Given a situation of this kind, it is too much to expect transparency in such panchayats.

Second, as per the rules and procedures of the GP, the records, documents, annual plan, audit report, progress report, muster roll, beneficiary list etc., are expected to be made available for scrutiny at the GS and GSb meetings. Suggestions, comments or criticism on such matters are expected from the participants. Further, the records and documents are expected to be displayed at various public places for mass circulation or notification. The name of the scheme, estimated amount of money to be spent for implementation, list of contractors, number of workers to be engaged at the work site etc. should be displayed. The GP should publish all the reports prepared and the work done in the previous year and distribute them either at the meeting or send them to each and every balloter. Actually however nothing of that sort was done due to political party intervention in GP affairs. The party leaders were enthusiastic about holding party meetings rather than meetings of the GS or GSb. The ruling party - CPI (M) was conducting its party meetings at the GP level regularly and was taking all the decisions about the GP at the party meeting. It is

to the party and the party is accountable to the people. This is not only a policy of the Left Front but also that of other parties like the Trinomool Congress and the National Congress. In this case where the Left Front, especially the CPI (M), has a strong hold at the grass roots level, it controls the GPs through their elected representatives.

Further, at the GP level there is a parallel committee which is responsible for controlling the GP including all its affairs. Usually, the senior leader of this committee controls the GP. However, this senior leader could be the elected member of the intermediary tier of panchayats viz., the Panchayat Samiti (PS). The officials get instructions from them as ex-officio members. The panchayat is being run by their orders since they are the senior leaders of CPI (M) which rules the state. They do all the work according to the party decisions at the GP level. The elected members are not sincere about accountability since they do not have any power over the panchayats. This is because the members are there only for appearance as they follow the party command. So they are accountable to the senior leader of their party instead of to the electors. There is also no guarantee that the present member would be re-nominated by the party for the second term.

In Bondul, the then *Pradhan* (president) who was a scheduled caste woman, elected under the reservation provision, had no responsibility except for signing the files. She did not even have a particular chair to sit on in the office as *Pradhan*. She seemed to come to the office and act as a visitor. The officials did not accord her any importance or respect. If they required any signature they took it from her, but she did not know what she was signing. While she had no power to deal with any affair of the panchayat, the officials also behaved with her as if she was just an ordinary person over official matters. They did not feel that they were accountable to the *pradhan* since they got directions from senior leaders, but the leaders had no official authority and were not office bearers of the GP. They were playing their role as higher level bureaucrats.

Thus, the elected members do not feel free enough to discharge their responsibility. They also depend on senior leaders. The senior leaders interact with the people as well as their workers. In this case, the villagers also do not feel that the members of the GP are responsible enough to meet their needs, but at the same time, they feel that the senior leader is responsible. Villagers, particularly the workers or supporters of the CPI (M), depend on the party and the party senior leaders take decisions regarding their problems. Similarly, people accord priority to their individual benefits rather than the needs of the community as a whole. This is because they feel that the relationship with leaders might help them to obtain their benefits. This, in turn, undermines the accountability of the elected members to the people as well as of officials to the elected members of the GP.

(ii) Ineffective institutional mechanism : Theoretically, GS and GSB as lower level institutions serve as mechanisms for ensuring accountability where people's representatives and officials stand scrutinised by the villagers themselves in open discussion. As per the procedure of the GS, every GP shall hold annual meetings in the month of May and a half-yearly meeting in the month of November at every gram (village) level. GP shall give public notice of the date of meeting at least seven days earlier as widely as possible by beating of drums, and announcing the agenda, venue and hour of the meeting. GP shall place the records

Accountability

It may be observed from Table 3 that the household heads of Bondul GP obtained a score of 0.28 for their assessment of panchayat accountability as compared to the score of 0.45 in the Nadai GP. Majorities of the household heads in Nadai were aware of the accountability of the elected members and officials. They observed that if accountability is ensured at the GP level the elected members would be effective and they would take care of the development of the villagers. They were aware of the fact that if the representatives are not responsible they could be thrown out from power by using their voting power in the next election. The level of awareness about accountability was very poor in Bondul. They did not know that they could remove an elected member by exercising their voting rights.

Table 3: Distribution of Average Scores of Accountability of Bondul and Nadai GPs Attained by Household Heads and Elected Members

	BONDUL GP		NADAI GP	
	Household heads N=60	Elected members N=19	Household heads N=60	Elected members N=18
Accountability	0.28	0.19	1.45	1.47

Further, it is observed from Table 3 that the score of elected members was 0.47 in Nadai GP which was much higher than the score of 0.19 in Bondul. It is interesting that the score of households (0.45) and elected members (0.47) of Nadai GP was more or less the same, whereas in Bondul the score of elected members was less (0.19) than the score of households (0.28). It is evident that the accountability of the elected members to the people, as well as the accountability of officials to the elected members was very poor in Bondul as compared to that in Nadai GP. There are many reasons for the lower score of accountability in Bondul as compared to that in Nadai. However, in general, one might identify a few important factors responsible for the low accountability. They are as follows.

(i) Political party captures: Even though election is expected to be a prime mechanism of accountability, when the GP election is held on the basis of party, the party becomes accountable to the people instead of the elected members. This is because the party selects candidates and canvasses for them. There is no opportunity for a candidate to do individual canvassing. It is a policy of the party. Thus, the candidate is accountable

to the party and the party is accountable to the people. This is not only a policy of the Left Front but also that of other parties like the Trinomool Congress and the National Congress. In this case where the Left Front, especially the CPI (M), has a strong hold at the grass roots level, it controls the GPs through their elected representatives.

Further, at the GP level there is a parallel committee which is responsible for controlling the GP including all its affairs. Usually, the senior leader of this committee controls the GP. However, this senior leader could be the elected member of the intermediary tier of panchayats viz., the Panchayat Samiti (PS). The officials get instructions from them as ex-officio members. The panchayat is being run by their orders since they are the senior leaders of CPI (M) which rules the state. They do all the work according to the party decisions at the GP level. The elected members are not sincere about accountability since they do not have any power over the panchayats. This is because the members are there only for appearance as they follow the party command. So they are accountable to the senior leader of their party instead of to the electors. There is also no guarantee that the present member would be re-nominated by the party for the second term.

In Bondul, the then *Pradhan* (president) who was a scheduled caste woman, elected under the reservation provision, had no responsibility except for signing the files. She did not even have a particular chair to sit on in the office as *Pradhan*. She seemed to come to the office and act as a visitor. The officials did not accord her any importance or respect. If they required any signature they took it from her, but she did not know what she was signing. While she had no power to deal with any affair of the panchayat, the officials also behaved with her as if she was just an ordinary person over official matters. They did not feel that they were accountable to the *pradhan* since they got directions from senior leaders, but the leaders had no official authority and were not office bearers of the GP. They were playing their role as higher level bureaucrats.

Thus, the elected members do not feel free enough to discharge their responsibility. They also depend on senior leaders. The senior leaders interact with the people as well as their workers. In this case, the villagers also do not feel that the members of the GP are responsible enough to meet their needs, but at the same time, they feel that the senior leader is responsible. Villagers, particularly the workers or supporters of the CPI (M), depend on the party and the party senior leaders take decisions regarding their problems. Similarly, people accord priority to their individual benefits rather than the needs of the community as a whole. This is ineffective implementation, maintenance and equitable distribution of benefits. This committee is constituted for looking after the works implemented by the panchayat. The committee should consist of ordinary citizens, except for the convenor who should be selected from among the elected representatives. The members of this committee however are usually selected from the ruling party workers. There is thus total lack of mass involvement. In some cases, the beneficiary committee is constituted just for the sake of meeting procedural requirement, and they do not even know what could be their role since the party deals with all the work. Since the GS and GSb meetings are not held and the committee is not effective at the village and GP levels due to non-compliance in procedure, there is lack of people's involvement in planning and implementation. There is also lack of flow of information between the villagers and officials or people's representatives. Many of the members do not have knowledge about schemes and budgets. Besides, people

because they feel that the relationship with leaders might help them to obtain their benefits. This, in turn, undermines the accountability of the elected members to the people as well as of officials to the elected members of the GP.

(ii) Ineffective institutional mechanism : Theoretically, GS and GSb as lower level institutions serve as mechanisms for ensuring accountability where people's representatives and officials stand scrutinised by the villagers themselves in open discussion. As per the procedure of the GS, every GP shall hold annual meetings in the month of May and a half-yearly meeting in the month of November at every gram (village) level. GP shall give public notice of the date of meeting at least seven days earlier as widely as possible by beating of drums, and announcing the agenda, venue and hour of the meeting. GP shall place the records and documents, beneficiary list, audit report etc. for deliberation, recommendation and suggestion. GS shall record any objection raised by the participants against the pradhan or members for failing to implement any development programme properly or without active participation of the villagers. It shall also record its proceedings and read them out before concluding the meeting and the presiding members shall then sign the proceedings. Further, the GP shall adopt the recommendations and suggestions of participants with regard to the estimated budget and beneficiary list.

Similarly, the GP shall hold an annual meeting of the GSb in the month of December consisting of all the voters of the GP after completing the half-yearly meeting of every GS meeting. GP shall, at least seven days in advance, give public notice by beating of drums, announcing the agenda, venue and time of meeting. GSb shall deliberate upon, recommend for and adopt resolution on matters, which are discussed in the GS. All decisions of the GS and the views of the GP together with its report shall be placed in the GSb for deliberation and recommendation. The proceedings of the Sabha shall be recorded and read out before the end of the meeting and the presiding members shall then sign the proceedings. In spite of all these rules, GS and GSb meetings were not conducted in Bondul, however.

Second, different committees like beneficiary committee, purchase committee etc., are the other important mechanisms of accountability of members and officials. According to the norms and rules of the GP, the GS shall constitute one/more beneficiary committees comprising not more than nine non-elected members, for ensuring

effective implementation, maintenance and equitable distribution of benefits. This committee is constituted for looking after the works implemented by the panchayat. The committee should consist of ordinary citizens, except for the convenor who should be selected from among the elected representatives. The members of this committee however are usually selected from the ruling party workers. There is thus total lack of mass involvement. In some cases, the beneficiary committee is constituted just for the sake of meeting procedural requirement, and they do not even know what could be their role since the party deals with all the work. Since the GS and GSb meetings are not held and the committee is not effective at the village and GP levels due to non-compliance in procedure, there is lack of people's involvement in planning and implementation. There is also lack of flow of information between the villagers and officials or people's representatives. Many of the members do not have knowledge about schemes and budgets. Besides, people were not getting any platform to raise questions against the representatives or officials.

Further, as per the Panchayats Act, the officials and employees who are appointed under the GP, and the officers and other employees whose services are placed at the disposal of the GP, can act in all matters only under the control of the Pradhan. But, in practice, they are accountable to their higher officials. The *Pradhan* has no power to hire or fire the secretary or job assistant or other employees since they are appointed or transferred by the higher-level officers. For example, as per the rules, the secretary of the GP is accountable to the pradhan, but at the same time, s/he is also accountable to the higher level officials because they handle his/her recruitment, transfer, and leave. This dual role helps the officials to be less accountable to the elected representatives. Besides, the panchayats implement programmes under various norms and rules formulated by the State and they also do so under line departments like education, health, agriculture, rural development etc., which also weakens the accountability of the panchayat officials to the elected members.

Last, audit is another mechanism ensuring accountability. The accounts of GP funds have to be examined and audited once a year by an Extension Officer of the Panchayat (EOP). The auditor should examine the grants-in-aid, expenditure, any loss or waste of money, irregularity and impropriety and adherence to law etc. He is asked to prepare a report within two months of completing his audits and send it to the *Pradhan* and the state government. After receiving the audit report, the *Pradhan* should hold a meeting within two months, and send the copy of 1314 implementation of the projects. These activities might not succeed without the full support of the whole community. It requires organisational strength on the part of the community and their positive understanding and feeling towards these institutions. People's organisations like village clubs, sport clubs, self-help groups (farmers, fishermen, dairy workers, handloom workers, agricultural workers and so on) may extend support towards these institutional activities. These organisations are also an essential part of the planning and implementation process. The political party or association may play a role as a watchdog over the progress of the GP and the party which is in power may try to satisfy the people. When the opposition party is strong enough to catch the wrongdoers of the ruling party, the ruling party will try to strengthen their support base by undertaking various welfare activities. An association/samiti of people may act as the watchdog owing to their organised strength which can not be done by an individual. Associations can also encourage people to

the report to every member who, in turn, should discuss the matter at the meetings and follow up the auditor's instruction. Even though it is perceived as an important mechanism of both accountability and transparency, audit has become a routine matter. The day the auditors visit the GP, often that very day the files are made ready with the help of the auditors. There is no action taken against the members/pradhan for irregularity, loss or waste of money. A number of irregularities were found then in the audit report but no showcause notice was issued to any of them in Bondul GP. An example can be given here of the audit report of 1998-99 of Bondul which mentions,

'there was no receipt for the amount of Rs 3,000 which was received from the Panchayat Samiti. The money which had been taken from the general fund for the Jawahar Rozgar Yojna (JRY) was not legal. The Purchase Committee's approval was not obtained for the deal. There was no information with the Purchase Committee about this transaction. Also, there was no evidence found that utilisation certificate for the received amounts had been sent to the authority'.

Similarly, the audit report of 1994-95 states,

'the arrears and current collection was a total of Rs 16,814.70 but the collector did not pay the whole amount collected to the Pradhan. He paid only Rs. 8,673 for the current year. The reason why it was not paid was not mentioned but the collector had been paid for his job. Bills, vouchers and cash memos etc. were to be written for any payment in compliance with the Act 1990/A (no.8). However, no such procedures were followed. It was also found that while preparing the muster roll, the signature or finger mark of the labourers/workers was not taken in the presence of the elected representatives or the signature/finger mark had not been identified by the officials which was regarded necessary'.

Under the circumstance, one might not expect effective accountability unless a clear and effective institutional structure has been created at the GP level.

(iii) Social capital: Social capital (socio-cultural condition) is found to be an important factor in the effective functioning of institutional procedures, for example, organising meetings, and mobilising villagers for the meetings and for participating in policy formulation and

implementation of the projects. These activities might not succeed without the full support of the whole community. It requires organisational strength on the part of the community and their positive understanding and feeling towards these institutions. People's organisations like village clubs, sport clubs, self-help groups (farmers, fishermen, dairy workers, handloom workers, agricultural workers and so on) may extend support towards these institutional activities. These organisations are also an essential part of the planning and implementation process. The political party or association may play a role as a watchdog over the progress of the GP and the party which is in power may try to satisfy the people. When the opposition party is strong enough to catch the wrongdoers of the ruling party, the ruling party will try to strengthen their support base by undertaking various welfare activities. An association/samiti of people may act as the watchdog owing to their organised strength which can not be done by an individual. Associations can also encourage people to fight for their rights. They may take up various awareness programmes for improving people's social and political development.

Political parties and various organisations can be effective institutions for accountability at the GP level. In the absence of active opposition parties, the ruling party became all-in-all at both the GPs studied. It is observed that organisational strength made the ruling party work effectively in Nadai. It is seen that in Nadai GP, meetings were conducted regularly. This was because people's organisations like the farmer's association, fishermen's association, handloom association, agricultural labour association, village clubs, youth groups, old age groups, school teachers etc., mobilised the villagers, and extended their support to these institutions to facilitate the meetings as well as other activities. There were a large number of demands raised at the GS and GSb meetings. People were very aware of their needs and when they expressed their needs at the meeting, the GP met them to some extent. If the GP did not meet them the people shouted at the members and stated that they did not want to participate in the meetings. The GP functionaries explained at the meetings what the GP did during the previous six months. They distributed published annual reports of the GP to the voters even though very little information had been given in the report about the GP. They noted down the demands and complaints of the citizens. They read out the note before ending the meeting and signed on it. All these were ensured because of the people's organisational strength as well as interest, since the organisation was interest-oriented. It is observed that a large change took place regarding effective transparency and accountability in Nadai GP. A Block Level Official told the researcher,

'in the past, people did not know anything about their rights and about GP. Now they are very much conscious and aware of these rights. If they do not get anything from their representatives they go to the Executive Officer (EO) of the PS. People, including old aged men and women, go to the EO office and complain that the pradhan or member did not respond to their needs' (a Respondent 2001).

As a member of Nadai put it,

'I have expended a lot of money on my own. When the villagers face problems they come to me and I do my best. I spend all the time for them. If I fail to solve their problems, they start accusing me that I am a thief and stealing GP's money'. Similarly, another poor member put it, 'I am a labourer; as a representative I am not able to meet all the villagers' need. Whenever they see me they say that they will not cast their vote in the next election' (a Respondent 2001).

These facts suggest that the people's approach was strong in Nadai and made members more accountable, where as in Bondul, people lacked the freedom to approach the representatives or officials, since senior leaders handled the matters of the GP. The people were not getting organised through associations as in Nadai. People approached the political leaders for their individual benefits in the absence of self-help groups or organisations. When the people did not involved themselves in the plan implementation by contributing in kind or cash, they thought that what they could get from the GP was sufficient. They also thought that the government could spend its money the way the government liked it, and if one benefited by it that might be an added advantage. When they received some help though less than the allotted amount, they would keep quiet in order to get further benefits. The rich were interested in getting large amounts of money or some facilities for themselves. The people who needed to speak or raise their voices were both economically and socially weak. As a respondent put it,

'there are two kinds of money – hot money and cold money. Public money (grants from government) is 'cold money'. Every one would like to get a share of it either honestly or dishonestly, but no one thought that 'public money' was to be used for 'public welfare'. Private money was 'hot money'. Individuals did not readily part with their 'money' for a public cause unless their interest was served. Once they parted with their money for a

public cause, they closely monitored the use of this money. It is, therefore, very necessary to add people's contribution into the public money. This can give voice to the people and also ensure that officials and representatives are accountable to them' (a Respondent 2001).

It is worth mentioning here that Nadai was not very free from the influence of the political party, or that people were not necessarily economically better off than at Bondul, but comparatively people of Nadai had more freedom and choice. This must have been made possible, thanks to their organisational strength or what may be called social capital.

Conclusions

This paper brings out the fact that there is some correlation between DG and transparency as well as accountability. And this is consistent with the theoretical argument advanced by various scholars (Braun and Grote 2002:90; Tanzi 2001:13; Romeo 1999:135). The study also brings out that transparency and accountability had not reached the desirable level at both the GPs. However, it is observed that transparency and accountability are becoming significant day by day, owing to the devolution and deconcentration of power to the local governance.

It is found that Bondul GP had not followed any of the mechanisms which would ensure transparency at the GP level by holding GS and GSb meetings, disseminating information through local media, notice boards of panchayat, village market, school compound, play ground etc., due to the stranglehold of the ruling party. For fear that they would be questioned by the people about issues regarding budget, expenditure, beneficiary list etc., the officials and representatives were reluctant to ensure transparency by regularly convening GS and GSb meetings.

Similarly, the mechanisms for accountability that were GS and GSb meetings, were either not held at all or were not held regularly. Mass attendance was rare due to party dominance in the affairs of panchayats. The records, documents and audit reports were not put up properly at the meetings. Audit was not done regularly but it was made a routine job rather than the sole task at the examination of accounts. As Litvack *et al*/state, adequate procurement rules and financial audits are essential for enhancing transparency and accountability, but they were inadequate due to lack of basic institutions at the local level (Litvack *et al* 1998:37). The accounts were not been audited effectively. The report of the audit was never sent to the concerned authority. Also, the auditor did

not issue any showcase notice regarding any loss or misutilisation of funds. A previous study also brings out a similar panorama (Mukerjee and Bandopadhyay 1993:233). Even though the general body meetings of the GP were held regularly, the meetings were presided over by senior leaders in Bondul.

Regular elections to the GP ensure accountability of the elected members to the electors, but no such accountability was found in the study area. It is important to note that there is effective accountability within the party at the GP level. The *Pradhan* and the members are accountable to the senior leaders of their party. Similar evidence has been found in other studies (Bhattacharyya 1998b:137; Kohli 1987:143). Besides this, the CPI (M) or the Left front is ideologically hierarchical which remains a challenge to the accountability of the elected members to the people. Since elections are held on a party basis, the senior leader at the GP level selects the party candidate for the GP polls and the party is accountable to the people. The party usually does not select a candidate for the second term. The CPI (M) and its front had the highest number of active voters who could cast their votes for the CPI (M) or the Left Front candidates.⁴ Therefore, the ruling party looks after only the interest of the party workers. They do not have the option to choose "exit" due to the poor economic condition of the party workers.

Social capital is low in Bondul. Villagers themselves are not interested in verifying records, expenses or documents of the GP. Since there are no self-help groups, or organisational activities, people stress more on individual relationship with political leaders. They are interested in getting some benefits from the GP through the political line. Once they benefit, they are not interested in coming to the GP office for the second time. Transparency and accountability in the development process was, therefore, found lacking in Bondul. However, Nadai GP is an exception to this rule owing to the villagers' organisational strength. This strength means the power to raise their voice for their rights and justice. This finding is consistent with the literature that argues that "voice" and "exit" can ensure local accountability and achieve efficiency gains (Litvack *et al* 1998:2; Paul 1991:82-3). Again, people who have the ability to choose "exit" are small in number, and they take alternative paths instead of raising their voice. For instance, regarding the quality of primary school or primary health centres the people who have financial ability can send their children to city-based schools and they can go to private medical centres or medical hospitals in a city. In a similar vein, the argument has been made by the World Bank that such situations may be important

factors behind the seeming paradox of under-utilised primary care facilities, which troubles planners in many developing countries (World Bank 1987).

As regards officials' accountability to the elected members it is found that the officials are accountable to their higher authority. Thus, as per the rules the secretary of the GP is accountable to the pradhan, but at the same time, he is also accountable to the higher level officials. The secretary seems to be more accountable to the higher officials than to the pradhan since the higher officials deal with his recruitment, transfer, and leave. This dual role helps the officials to be less accountable to the elected representatives.

Further, various committees like the Beneficiary Committee, the Standing Committee and the Purchase Committee could act as mechanisms of accountability. When the ruling party selects the committee members they usually fail to express their frank views over decisions taken. In some cases, though the opposition party representatives also become the members of the committee, their influence is, however, found to be quite weak, as they are afraid of the ruling party.

In the light of the experience documented in the above paragraphs, it is of interest here to suggest some policy measures:

Regarding accountability and transparency, people's participation must be ensured in planning and implementation. Since GS is only an effective mechanism of accountability of elected members to the people, it should be held regularly to ensure that all records and documents including audit reports, income and expenditure accounts of the GP are placed for discussion in the meeting. Also it may be helpful to publish an annual report of the GP for distribution among the electorate. Regarding the accountability of officials and employees to the elected members of the GP, there should be an organic relationship between various departments and the GP. Dual practices of accountability (officials' accountability to the elected bodies and to the higher official) dilutes the accountability of officials/employees to the elected bodies. All officials/employees at the GP level should be accountable to only the *Pradhan*, instead of to their higher level officials. There is need to establish an organic relationship between decentralised governance (GP, PS and ZP) and various departments through an effective standing committee (Sthayee Samitis) at the GP level like the one established at the PS and ZP levels which weaken the political party stranglehold and ensures the elected members' control over the officials/employees at the GP level. There is also need to identify limited but clear rules of law and

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in respect of decentralised governance. It is also necessary that various institutions of decentralised governance and social capital be strengthened, so that transparency and accountability are ensured.

Notes

1. The broad framework for DG has been laid down in India under the 73rd Constitution Amendment Act (1992). This has ushered in a greater degree of uniformity in the structure (three-tier), composition (reservation for SC, ST, OBC and women), powers and functions (financial and planning) of these institutions with the objective of achieving faster social and economic development. The three-tier structures of the PRIs are Zilla Panchayat (ZP) at the district level, Taluk Panchayat at the intermediate level and Gram Panchayat (GP) at the village level.

2. There are two institutions called Gram Sangsad (GS) and Gram Sabha (GSb) which exist below the GP level in West Bengal. GS meeting is held at the gram (village) level. Gram is a constituency of GP. Gram Sabha meeting is held at the GP level. This is a meeting of all the constituencies of a particular GP.

3. With a view to measuring accountability, seven questions were posed to the respondents seeking responses (Yes or No). A person attained a maximum score of "1" if his/her response was "Yes" for all the seven questions or "0" if only "No" was the response for all the seven questions. If a respondent responded to some questions positively (as yes) and to some negatively (as no) he/she attained a score between 0 and 1.

4. It has been found through the observation of last two elections that the total percentage of votes polled ranged between 74.33 and 81.40 in the panchayat elections as well as Legislative Assembly elections in Burdwan District. The Left Front polled percentages of votes not less than 53.12. This percentage may not vary much more at the whole state level. Bhattacharyya argues that the CPI (M) party person adult population ratio was 1:2.43 and about 80 % of its members had very modest social backgrounds, such as workers, agricultural labourers, small peasant and middle class intellectuals. He further argues that this condition was more or less similar to any other part of West Bengal (Bhattacharyya 1998a: 135).

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