



DECENTRALIZATION AND LOCAL SELF-GOVERNMENT IN RURAL TRIPURA

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ABSTRACT

Decentralisation is the transfer of power and authority from the Central/State Government to local self government. It is a transfer of responsibility for planning, management, resource-raising and allocation and other functions from the central government and its agencies to field units of central government ministries or agencies, subordinate units or levels of government, semi-autonomous public authorities or corporations or nongovernmental or voluntary organisations.¹ Powers and programmes are decentralise with the hope that delays, misconception and miscommunication will be overcome and people will rapidly benefitted from need based plan-projects in local level. In Tripura there exist two types of legal frame of local self-government, namely 6th Schedule Frame (Council areas that are governed by the provisions of 6th Schedule and Parts IX and IXA of the Constitution have not been extended so far) and National Frame (Non-Council area, covered under Parts IX and IXA of the Constitution). In the State, two-third of the total geographical area and one-third of the population falls within the 6th Scheduled areas which constituted under the provision of 49th Constitutional Amendment Act, 1984. On the other hand, Tripura Panchayats are established through 73rd Constitutional Amendment Act, 1992 with the provisions of the 11th Schedule of the Indian Constitution. Three-tier Panchayati Raj Institution (PRI) and single-tier Village Committees of Tripura Tribal Areas Autonomous District Council (TTAACDC) under 6th Scheduled areas are act as a duty of local self-government in the state for grassroots welfare.

Present paper is a secondary data based study and it discusses decentralisation, its purposes, medium and segregation of fund, functions and functionaries (three Fs) in local self-government of rural Tripura. It reviews the status of decentralisation of 6th Scheduled areas and Panchayats of Tripura in the wake of 49th and 73rd Constitutional Amendment Act 1984 and 1992 respectively.

KEYWORDS: Decentralisation, Local Self-Government, Panchayati Raj Institution, Sixth Schedule, TTAADC.



SECTION I**INTRODUCTION**

Decentralization is the transfer of political, administrative and fiscal responsibilities to locally elected bodies in urban and rural areas, and the empowerment of communities to exert control over these bodies. Decentralisation is the transfer of power and authority from the Central/State Government to local self-government. It is a transfer of responsibility for planning, management, resource-raising and allocation and other functions from the central government and its agencies to field units of central government ministries or agencies, subordinate units or levels of government, semi-autonomous public authorities or corporations or nongovernmental or voluntary organizations (Rondinelli, 1986). Powers and programmes are decentralised with the hope that delays, misconception and miscommunication will be overcome and people will rapidly benefit from need based plan-projects in local level. Decentralization is a policy of confrontation. It confronts the despair and local government. It provides better, more accessible services and offers people an opportunity to have control over their own lives. Decentralisation is not merely a bureaucratic change in the way that councils provide their services. It is a change in the philosophy of local government. It is giving power to local people (Srivastava 2011).

IMPORTANCE OF DECENTRALISATION OF LOCAL SELF-GOVERNMENT

Decentralisation of local self-Government is highly required to establish the proper service delivery system with equal distribution of the services in grassroots level. It can ensure bottom up planning, participatory decision making, community led implementation of development programmes and welfare schemes involving all cross section of the society to achieve equitable distribution of the society. The efforts of decentralizing activities has importance because it reflects on to achieve higher economic activity, better accountability, larger resource mobilization, lower cost of service provision and higher satisfaction of local preferences. Panchayati Raj Institution (PRI) as the units of local self-government and the date marks a major milestone in the history of decentralisation of political power to the people. To decentralise powers and programmes in all the level of local self government here it is important to devolution roles and responsibilities (functions), backed by sufficient resources (funds) and staff (functionaries) needed to carry out assigned duties for the ultimate benefit of local people.

Proper devolution of 3Fs is one of the major points of successful decentralization of local self government as it is play as a medium of decentralization. A devolution index (2014-15) has been prepared with three Fs (core aspects of devolution) and IGT (Infrastructure, Governance and Transparency) as a part of four components of the study and based on these, three indices of devolution have been constructed where Tripura ranks 17 in policy intension of state governments, while the index of DPr (Devolution in Practise) captured the field reality and here state rank is 7 and in case of DPa (Devolution in Policy adjusted against Practise) it is 12. Kerala is the top performer in all the indices. Sikkim, Karnataka, Maharastra and West Bengal are also among the better performing states according to the indices. Jammu & Kashmir, Arunachal Pradesh, Bihar, Jharkhand, Uttar Pradesh are among the poorer performers in the various indices. So, here, comparatively Tripura is doing well in devolution of three Fs with wide grassroots participation in local level. Now, detail discussion will proceed according to decentralisation (devolution of three Fs) of local self-Government in rural Tripura.

LOCAL SELF-GOVERNMENT (LSG) IN RURAL TRIPURA

The approach to decentralisation which was followed in Kerala is finely summed up the Sen Committee; "Local Self-Government is essentially the empowerment of the people by giving them not only the voice, but the power of choice as well; in order to shape the development which they feel is appropriate to their situation. It implies maximum decentralization of powers to enable the elected bodies to function as autonomous units with adequate power, authority and resources to discharge the basic responsibility of bringing about "economic development and social justice".

Tripura is one of the North-Eastern states in India where two types of legal frame of local self-government have exists. Panchayati Raj Institution (PRI) is considered as a non-council area which is constituted under 73rd Constitutional Amendment Act 1992. On the other hand, Tripura Tribal Areas Autonomous District Council shortly named as TTAADC constituted under the provision of sixth schedule with the aim to establish the separate tribal government for the betterment of mass tribal population in rural Tripura. Article 243G of the constitution visualizes Panchayats as "institutions of self-government"; it subjects the extent of devolution of powers and functions to the will of the State legislatures. It also outlines the role of panchayats in respect of development planning and implementation of programmes of economic development and social justice. The Panchayati Raj system

in Tripura was initially adopted by extending the United Province Panchayat Raj Act, 1947 to the seventeen community development blocks of Tripura, in May 1959, and Gram Sabhas in development blocks were constituted in a phased manner. Tripura had a single-tier system of village panchayats till 1978. The Left Front Government brought forward legislation to constitute a two-tier Panchayat system. After a long gap Tripura Panchayati Raj Act, 1983 was adopted and it reduced the voting age from 21 to 18 years, and made special provisions for the representation of Scheduled Castes (SCs) and Scheduled Tribes (STs). The Tripura Panchayats Act, 1983, was brought into force in January 1984, replacing the United Provinces Panchayat Raj Act, 1947. After so many ups and downs, 73rd Constitutional Amendment Act has been constituted in 1992 and as a reflection of this benchmark the state enacted the Tripura Panchayat Act 1993 with three-tier structure. Elections to all three tiers of panchayats have been held in 1994, 1999, 2004, 2009 and 2014.

The Tripura Tribal Areas Autonomous District Council (TTAADC) was a product of the joint struggle of tribal and non-tribal democratic movements to protect the identity and rights of tribals and established as an independent council administering the tribal areas within Tripura. TTAADC was first constituted under the Seventh Schedule to the Constitution of India, and the Tripura Tribal Areas Autonomous District Council Bill, 1979 was passed by the Tripura Legislative Assembly on March 23, 1979. The Autonomous District Council was constituted through vote by secret ballot in January 15, 1982, under the 7th Schedule of the Constitution. Subsequently, with the objective of entrusting more responsibility and to give more power to the TTAADC, provisions of the 6th Schedule to the Constitution of India were extended to Tripura from 1st April, 1985 by the 49th Amendment of the Constitution.

STRUCTURE OF LOCAL SELF-GOVERNMENT IN RURAL TRIPURA

In Tripura, Village Panchayat is known as 'Gram Panchayat' in the PRI areas and 'Village Committee' in the 6th Schedule areas. The Intermediary Panchayat is at the Block level, and called as 'Panchayat Samiti', while the District Panchayat is known as 'Zila Parishad'. In the Gram Panchayat level, Ward Sabha is known as "Gram Sansad". Tripura Tribal Areas Autonomous District Council (TTAADC or ADC) is the elected local body in the 6th Schedule areas. The Chairman and Vice-Chairman of the Gram Panchayat are known as Pradhan and Upa-Pradhan, while that of the Zila Parishad is named as Sabhadhipati and Sahakari Sabhadhipati. In the tribal dominated blocks

(now 40), there exists nominated Block Advisory Committee (BAC), consisting of all the elected Chairpersons of the Village Committees within the block under the chairmanship of an elected member of the TTAADC.

SECTION II

DECENTRALISATION OF PANCHAYATI RAJ INSTITUTION (PRI) IN RURAL TRIPURA

Decentralization of Local Self-Government is possible when it devolves its function, funds and functionaries (3Fs) in grassroots level. Now discussion will continue according to the devolution of 3Fs in Local Self Government in rural Tripura.

Devolution of functions:-

Devolution of functions is one of the important elements in decentralizing local self-government. To make the Panchayati Raj Institution active it is necessary to devolution 29 functions mentioned in Eleventh Schedule of the Constitution of India. Several states were devolved maximum functions where as few are not. In case of devolution of functions it may be noted here that whatever functions along with activity mapping would be devolved, the same should be done through supporting legislation. But in case of Tripura, it would have been mainly done through executive instructions. In Tripura, State Government stated that the activity mapping for devolution of powers to three-tier of Panchayats was completed in 2010. This Activity Mapping included all the 29 subjects mentioned in Eleventh Schedule of the Constitution and it covers 21 departments of the State government. Government of Tripura has taken decision to implement activity mapping in phases. In the year 1994, some power relating to 12 line departments were vested to the PRIs, these powers were devolved not by the State Act but through executive instructions by the RD (Panchayat) Department and mostly related to supervision and monitoring. The irrigation schemes of the PWD (Water Resources) Department as listed in Sl.No.3 of the Eleventh Schedule was also transferred to PRIs and Village Committees (Villages under Sixth Schedule Area) in August, 2006 with funds, functions and functionaries. Moreover, the following subjects have been transferred effectively from August, 2007 to July 2010 by issuing Executive Orders.

1. Functions of irrigation schemes of the PWD (Water Resources) Department (transferred in August 2006) [Sl.No.3 of the Eleventh Schedule].
2. Primary Schools of the School Education Department (transferred in August 2007) [Sl.No.17 of the Eleventh Schedule].
3. Adult and Non Formal Education (transferred in August 2007)

[Sl.No.19] 4. Women and Child Development (transferred in August 2007) [Sl.No.25]

5. Social Welfare including Welfare of the Handicapped and Mentally Retarded (transferred in August 2007) [Sl.No.26], 6. Drinking Water (Spot) Sources (transferred in July 2010) [Sl.No.11]

Generally, the major schemes or projects were not transferred fully to the Panchayats. So, actual formulation and implementation of the schemes/projects is performed by the concerned Departments, and the role of the Panchayats is primarily 'agency' type, in selection of beneficiaries and site selection of the project and also, to some extent, the supervision of the scheme. The State Government has assigned the function of beneficiary selection and monitoring of all beneficiary/family oriented programmes/schemes etc. as implemented in Panchayat areas by various government departments and various parallel bodies. Beneficiaries will be selected in Gram Panchayat meetings and the list of selected beneficiaries would be sent to the implementing officer of the concerned department by the Panchayat then, Panchayat Samitis and Zilla Parishads are responsible for supervision of most of these schemes of various departments.

Devolution of Functionaries in PRI:-

Panchayati Raj Institution is working as a unit of local self-government and they should have a strong administrative framework. This means there should be

adequate number of employees having due capacity to perform their tasks with clear accountability of those employees to the Panchayats means, adequate functionaries are required for the effective functioning of local self government. In this context, Mani Shankar Aiyar Committee made several recommendations, but these all are not applicable for smaller states like Tripura. In case of Tripura, out of the total 21 line departments which are devolved to the PRIs through Activity Mapping, the functionaries of 6 subjects (*School Education, Social Welfare & Social Education, Social Welfare, Water Resource Department, RD (Panchayat) Department, Pension/Old Age/Bidi Sramik*) have been transferred to Panchayats. In most of the Gram Panchayat, there are 2 Panchayat Secretaries and another 2 GRS for the NREGA. None other functionary is available in the Gram Panchayat or in Village Committee till 2012-13. Panchayats have the power to recommend payment of salary for staffs, transfer, grant of leave and disciplinary action over these functionaries at the moment. Work status of these functionaries is also reviewed by Panchayats. However, overall controlling authority over these transferred functionaries is still under the concerned line departments. There is no Panchayati Raj Administrative and Technical Service Officials and Technocrats in the State.

Table 1: Administrative & Technical Staff Sanctioned in PRI and ADC under RGPSA during 2013-14 and 2014-15 in Tripura

Targeted Staff	2013-14	2014-15
Accountant / Data Entry Operator (Panchayat Secretary)	1038	400 (Rest engagement of administrative and technical manpower would be made in phased manner)
Panchayat Sahayak / Panchayat Development Officers	1038	0
Junior Engineer/Technical Assistant	116	0
Others	0	0

Website Source: www.Panchayat.gov.in

Table no. 1 depicts staff strength under RGPSA during 2013-14 and 2014-15 in Tripura. In 2013-14 total no. of Data Entry Operator cum Accountant was 1038, in case of 2014-15 it was only 400 and rest of the staffs might be positioned in a phased manner. Here the condition of other category of staff was same and for this circumstance the submission status of utilisation of RGPSA funds played a crucial role as it was highlighted in secondary information provided by Ministry of Panchayati Raj (MoPR).

Secondary information of MoPR revealed, total fund of Rs. 1005.80 crores had been released to states during FY 2012-13, 2013-14 and 2014-15 under RGPSA. Ministry also highlighted Utilisation Certificate (UC) of Rs.

354.34 cr. only has been received and in that case, Rs. 651.45 cr. was shown as lying unutilised with the states. To analyse this situation, Secretary (PR) informed to state representatives that, if large unspent balance was seen, it could result in huge deduction from releases of funds under this scheme and in this context MoPR was directed to states to submit its report by end of November 2015. Here table no. 1 reflects the crisis position of administrative and technical staffs in rural Tripura.

Besides these all, in most cases, the officials placed under the Panchayats are not under the disciplinary supervision and control of the elected authority. The administrative power in relation to leave of



the staffs of the Gram Panchayat and Panchayat Samiti is entrusted to the Block Development Officer (Executive Officer of the Panchayat Samiti), whereas Chief Executive Officer (District Magistrate) is the leave sanctioning authority of the staffs of the Zila Parishad. The State Panchayat Department is the administrative authority for transfer, disciplinary action, salary, promotion and performance assessment of the staffs of all the Panchayat Bodies. The source of funding for payment of salary to functionaries is either the State Panchayat Department or the respective line department from where their services were placed with the Panchayat. The Panchayats are exercising full supervisory control over the various functions and functionaries which have been placed before the authority.

Devolution of Funds: -

The devolution of function is meaningless without the devolution of funding as it needs to execute them means all efforts to assign panchayat functions would be meaningless if adequate finances are not made available, either through revenue sharing, grants or the powers to levy and collect taxes, to the Panchayat, that means adequate funds are essential for successful implementation of the functions assigned to local self government in ADC and Non-ADC areas.

State Finance Commission:-

The State Finance Commission has been constituted under Article 243 I of the Constitution to make recommendations to the Governor in regard to distribution of financial resources. Tripura State Government constituted First State Finance Commission (SFC) in April, 1994. The Commission submitted its report in January, 1996. State Government accepted most of the recommendations of the First SFC. The report was laid before State Assembly along with the explanatory memorandum of the action taken report. The Second SFC was constituted in October, 1999 and submitted its report in April, 2003. The State Govt. did not accept the recommendations of the Second SFC considering that higher devolution of fund as recommended by the Commission was not realistic under the prevailing financial position of the State. Instead the State Govt. decided to continue the implementation of the recommendations of the First SFC till the report of the next SFC is received. The 2nd SFC report was laid before the legislature. Third SFC was constituted in March, 2008 and submitted its report in October, 2009. State Government accepted most of the recommendations of the Third SFC.

The sources of the Gram Panchayat fund are as follows:-

- a) Contributions and grants made by the Central and/or the State Govt. including a certain percentage of the entire tax revenue as grants-in-aid based on the recommendations of the State Finance Commission and Central Finance Commission. This includes the share of the Centrally Sponsored Schemes/Special Central Assistance and State Plan Schemes.
- b) Contributions and grants if any made by the Zila Parishad, Panchayat Samiti or any local body;
- c) Loans, if any, granted by the Central or the State Govt. or any specified institution;
- d) All receipts on account of taxes, rates, duties, tolls, fees levied by the Panchayats. e) all receipts in respect of any school, hospital, dispensary, institution, building or works vested in it, constructed by or placed under the control and management of the Gram Panchayat; f) all sums received as gift or contribution and all income from any trusts or endowments made in favour of the Gram Panchayat; g) such fines and penalties imposed and realized under the Act; and i) all other sums received by or on behalf of the Gram Panchayat.

The sources of fund of the Panchayat Samiti and the Zila Parishad are similar to that of the Gram Panchayat

Panchayat Development Fund (PDF):-

After implementation of the recommendations of the First SFC, devolution of fund to the Rural Local Bodies started in a big way from the year 1997-98. At the beginning, such devolved fund was termed as "untied fund". From 1998-99, this term was changed as "Panchayat Development Fund" (PDF). The Central fund received in the form of Finance Commission Grant. Initially, the State share of the CSS executed through RD Department used to be included in the PDF. But after the introduction of MGNREGA in all the districts from 2008-09, State Govt. decided to de-link PDF with the State share of the CSS from 2009-10. The PDF is devolved among the Rural Local Bodies in the per capita ratio of 4:5 between the PRI areas and 6th Schedule areas. It is Rs.250/- for each person per year in the TTAADC areas, and Rs, 200/- per person in the PRI areas. In the state budget, funds are provided to every GP/VC, PS/BAC, ZP/ADC. The funds are released on quarterly basis and they are released in time to the respective Banks. .

During 2015-16, in the state budget, funds are provided to every GP/VC, PS/BAC, ZP/ADC. The summary position is given below:

Table 2: Flow of fund to Panchayati Raj Institutions & TTAADC Area Bodies for the year 2015-16
[Rs. in thousand]

FUNDS	Tier	BE 2014-15	RE 2014-15	BE 2015-16
Remuneration Of Pump Operator	Panchayat Samiti	27500	35331	38510
	Block Adv. Committee	22500	23664	29490
	Sub-Total	50000	58995	68000
Electricity Charges	Panchayat Samiti	51688	120400	92800
	Block Adv Committee	47712	98600	76000
	Sub-Total	99400	219000	168800
Share Of Taxes (PDF)	Zila Parishad	60724	62435	86081
	Panchayat Samiti	89930	90300	125771
	Gram Panchayat	167547	168695	227196
	Block Adv Committee	82157	81223	113808
	Village Committee	154538	152602	207970
	ADC HQ	53304	52945	74774
	Sub-Total	608200	608200	835600
Finance Commission Grants	Zila Parishad	89961	85819	100287
	Panchayat Samiti	134942	128730	150431
	Gram Panchayat	224903	214550	250718
	Block Adv Committee	126535	118827	138859
	Village Committee	210892	198046	231432
	ADC HQ	84357	79218	92573
	SPL. AREA PROG	48700	95100	48000
	Sub-Total	920290	920290	1012300
GRAND TOTAL		1627890	1806485	2084700

Source: RD (Panchayat) Department, Government of Tripura.

14th Finance Commission Report

The Fourteenth Finance Commission (FC) constituted, on 2 January 2013, to make their recommendations on specified aspects of Centre State financial relations for the period 2015-2020 under the Chairmanship of Dr. Y. V. Reddy. The Commission submitted its report in 2015. The Report was laid in Parliament in February, 2015 along with its Action Taken Report Government of India accepted almost all the recommendations of the Commission, including on Local Bodies.

The 14th FC recommended grants in two parts - a basic grant and a performance grant for duly constituted gram panchayats and municipalities. In the case of grampanchayats, 90 per cent of the grant will be the basic grant and 10 per cent will be the performance grant.

The 14th FC recommended Rs.335.68 crores for the Rural Local Bodies and Rs.223.10 crores for the Urban Local Bodies for Tripura for the period 2015-20. The local level panchayat and village committee may be utilised fourteenth finance commission grants in following purposes and these are:

1. Creation/maintenance of drinking water sources including extension of pipelines;
2. Street lighting;
3. Creation/maintenance of local roads/footpaths;
4. Creation/maintenance of burial/cremation ground and parks;
5. Drainage;
6. Maintenance of existing community assets, etc.

The Chief Executive Officer (BDO), Panchayat Samiti/Block Advisory Committee, Gram Panchayat/Village Committees are playing their role as an implementing agencies of the programme in rural Tripura.

Table 3: The details of the grants (Fourteenth FC) to Local Bodies in Tripura from 2015-16 to 2019-20 are given below: (Rs. crore)

	2015-16	2016-17	2017-18	2018-19	2019-20	2015-20
Basic Grants						
Rural Local Bodies	36.24	50.18	57.98	67.07	90.63	302.11
Performance Grants						
Rural Local Bodies	Nil	6.58	7.45	8.46	11.08	33.57

Source: Fourteenth Finance Commission, Planning Commission.

SECTION III DECENTRALISATION OF TRIPURA TRIBAL AREAS AUTONOMOUS DISTRICT COUNCIL (TTAADC) IN RURAL TRIPURA

Like three-tier panchayat, TTAADC is also playing its role for the development of tribal people and it was constituted under the provision of sixth schedule of Indian Constitution. It was mainly established to reduce the disparities between the tribal and non-tribal population towards their own development in the state. TTAADC (consists of 30 members of which 28 elected members and 2 members are nominated by the Governor of Tripura) is headed by its Chairman who is chosen by the elected members of the council. Executive functions of TTAADC are managed by the Chief Executive member who is supported by 9 more executive members. For administrative supervision, the TTAADC has 5 Zonal office, 37 Sub-Zonal office and 527 elected Village Committees. The Block Advisory Committee (BAC) has also increased from 37 to 40. Village Committee is the single-tier unit of local self-government in ADC areas. Total 527 elected Village Committees within the TTAADC areas, which derive their power and responsibilities from the TTAADC (Establishment of Village Committee) Act, 1994 and discharge their functions according to the provisions of TTAADC Village (Administration) Rules, 2005.

Council not only covers about 38% of the total population and 68% of the total area, but it also covers about 85% of the Tribal Sub-plan (TSP) areas. TTAADC is constituted under the 6th Schedule of the Constitution. The Sixth Schedule endows TTAADC with legislative, judicial, executive and financial powers. The unique peculiarity of the TTAADC is that all the villages under it are not contiguous. By virtue of status of the 6th Schedule, TTAADC is under the administrative control of the Governor and not under the Council of Ministers. State Government Departments implement most of the TSP schemes planned by Planning Department within the TTAADC areas by their own staffs without transferring any TSP funds to the council. Council only selects the beneficiaries or/and locations. Beneficiary selection or location identification is the main duty of the council in TSP journey.

Powers and Functions of Tripura Tribal Areas Autonomous District Council (TTAADC):-

Specific powers and functions are assigned to the TTAADC by State Government to improve the life and livelihood of tribal people living in ADC areas. The functions

are mainly administrative, legal and financial. Detail functions are elaborately discussed in below:

Administrative:-

- A. Allotment, occupation, and use of land other than reserved forests; Management of forests outside reserved forest area; Use of canal and *Cherra* (stream) water for agriculture; *Jhum* cultivation; Public health and sanitation; Village Committee or council etc.
- B. To establish or manage Primary schools, Dispensaries, Markets, Cattle pounds, Fisheries, Ferries, Roads, Road transport and waterways.
- C. State Government may entrust functions relating to the following matters to the Council and these are, agriculture, animal resource development, community projects, co-operative societies, social welfare, village planning, fisheries, plantations, and any other matter to which the executive power of the state extends.

Legal:-

- A. The Council has powers to frame laws in the following matters with the approval of Governor and these are: inheritance of property of scheduled tribes, marriage and divorce where any party belongs to a scheduled tribes, social customs of scheduled tribes and any matters included under Group A of 'Administrative' mentioned above.
- B. The Council may regulate and control money lending and Trade.
- C. The Council may, with previous approval of the Government make regulation for administration and control of all items mentioned above under Group B of 'Administrative'.

Financial:-

- A. The Council shall get a share of Forest royalties and royalties from licensing or lease for the extraction of minerals granted by the state government.
- B. The Council shall have the powers to levy and collect the taxes from the items a) for maintenance of schools, dispensaries or roads, b) on entry of goods into markets and tolls on passengers and goods carried in ferries, c) on animals, vehicles and boats etc.

Resources of the TTAADC:-

Apart from collection of its own revenue by the District Council through Trade license, Market auction, Bank Interest, Sale proceeds of Industry, Fishery, ARDD and PWD levy etc., share of taxes is being placed by the

State Govt. and these are, Professional tax- 25%, Land Revenue- 40%, Agriculture Income Tax- 50%, Forest Revenue- 75%, Motor Vehicle Tax- 25%, Gas Royalty - 30%.

Funds from the Special Central Assistance, Centrally Sponsored Schemes, Externally Aided Projects and North Eastern Council Schemes are not usually transferred to the District Council. Hence, the District Council has to depend entirely on the resources made available through the State Plan by the State Government which is specifically for the development of weak and deprived sections of the society such as Scheduled Tribes.

For the need of equitable and balanced progress of the society a greater emphasis is being given by the Union Government and the State Governments to the implementation of various development schemes/ programmes for their upliftment. In this context, a separate development plan called Tribal sub-plan has been started in 1976 and it is continuing till this day. TSP area covers where Scheduled tribes are the majority and Tribal Welfare Department are responsible for monitoring, supervising, evaluation and implementation of schemes for welfare of the STs.

Table 4: Fund for TTAADC under Tribal Sub-Plan (TSP)

11 th Five Year Plan Outlay 2007-12	Expenditure (2007-11)	Anticipated Expenditure (2011-12)	Proposed Plan Outlay (2012-13)	Proposed 12 th Five Year Plan (2012-17)
354.98	269.98	85.00	142.61	1474.67

Source: Department of Welfare for Scheduled Tribes, Govt. of Tripura.

Table 5: TSP Allocations and Expenditure from 2007-08 to 2013-14 in Tripura (Rs. in Crore)

Year	Outlay			Expenditure			TSP Expt. as % of outlay
	Total Allocation	Flow to TSP	% of TSP	Total Expenditure	Expenditure under TSP	% of TSP Expenditure with Total Expenditure	
2007-08	1056.04	382.26	36.20	907.70	325.02	35.81	85.02
2008-09	1323.81	490.60	37.06	1188.25	437.93	36.85	89.26
2009-10	1571.58	639.91	40.72	1324.95	545.48	41.17	85.24
2010-11	1180.24	460.43	39.01	977.68	359.49	36.77	78.07
2011-12	1597.84	625.00	39.12	1290.02	504.53	39.11	80.72
2012-13	2341.36	971.11	41.48	1931.13	775.73	40.17	79.89
2013-14	2400.58	923.27	38.46	1842.14	716.83	38.91	77.64

Source: Department of Welfare for Scheduled Tribes, Govt. of Tripura.

CONCLUSION

Local self-Government is one of the important institutions playing in local level to solve the problem of grassroots. It acts as oxygen of local people irrespective of caste and creed specially women and children living in vulnerable position. Local self-Government can make the plan successful as it is situated in local level. On the other hand, Local self-Government can perform their role as a local guardian of rural people living in rural and sub-urban areas as local bodies are aware about their socio-economic condition. To make the plan and programme successful in local level it is important to devolution the administrative, financial and political function along with its functionaries. Tripura is one of the states in India where Local self-Government is exists both in ADC and Non-ADC areas. In case of PRI 21 functions were devolved in 12 line departments whereas 18 functions were devolved

in the grassroots level of ADC areas. But here authorities of gram panchayats or village committees (lower unit of local self government) are playing their role as an implementing agency of central or state government. Moreover PRI receive the vast majority of funds from the central government routed through state government line departments or local administration. But unfortunately they often do not know how much money they will receive or when. This lacks of clarity greatly impairs their ability to plan for and fund works for the development of grassroots level which was reflected on the Panchayat Devolution Report 2014-15. So, here it is urge to conclude with some lines of decentralization highlighted in Sen Committee which was followed in Kerala is that, "Decentralisation does not mean just deconcentration where a subordinate is allowed to act on behalf of the superior without a real

transfer of authority, or delegation where powers are formally conferred on a subordinate without any real transfer of authority. It implies devolution, where real power and authority are transferred to enable autonomous functioning within the defined areas” means devolution of power with authorities and finances is highly required in local self government to meet the need of the local people.

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