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Using Technology for Decentralised Governance: How Maharashtra Adopted E-Governance in Its Panchayats

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USING TECHNOLOGY FOR DECENTRALISED GOVERNANCE: HOW MAHARASHTRA ADOPTED E-GOVERNANCE IN ITS PANCHAYATS

Susan D George∗

Abstract

This paper examines the adoption of technology in the functioning of Maharashtra's Panchayats. Following the launch of a pan-India programme for e-governance in the Panchayats by the federal government in 2006 with the stated aim of improving the efficiency, transparency and accountability of the Panchayats, the states were incentivised to adopt the federal e-governance applications. While adopting some of the federal e-governance applications, many states, including Maharashtra, continued to develop and use their own applications in order to monitor the functioning of the Panchayats. Maharashtra, though one of the most urbanised states in India, also exhibits considerable regional disparity in economic development. The analysis of the primary sources and secondary data indicates that, despite regional disparity, e-governance has been adopted by the Panchayats across the state. The use of technology has enabled transparency in the Panchayats' functioning and speedy delivery of services to citizens.

Key words: decentralisation, e-governance, transparency, service delivery, Maharashtra

Introduction

Post the 73rd Constitution Amendment Act (CAA) of 1992, a few states launched initiatives for e-governance in their Panchayats[1]. Following the setting up of a federal ministry for Panchayat affairs, the Ministry of Panchayati Raj (MoPR), in 2004, the impetus for a pan-India programme for e-governance in the Panchayats gained momentum[2]. In 2006, the e-Panchayat Mission Mode Project (MMP) was launched with the stated objective of improving the functioning of the Panchayats in terms of efficiency, transparency and accountability and participation of citizens in local governance. Though a national

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[1]   Among the states that had launched e-governance initiatives for the Panchayats were acknowledged leaders in devolution like Kerala which developed the *Sankhya* and *Sulekha software* for accounting and planning, Karnataka which had the *Panchatantra* software for disbursement of funds to Panchayats and West Bengal which had the *Gram Panchayat Management System* and *Integrated Funds Management and Accounting System* for Panchayats' accounting functions. Other states like Odisha and Madhya Pradesh had developed accounting software called Panchayat Accounting Management Information System, *PAMIS* and *Panchayat Darpan* respectively. Tamil Nadu had developed the Panchayat accounting software *PRIASoft* which would become the prototype for an eponymous software developed at the federal level under the e-Panchayat MMP. Most of these state-level e-governance initiatives were geared towards monitoring the fund utilization by the Panchayats.

[2]   In 2004 the MoPR held a series of Round Tables with the State ministers of Panchayati Raj. At the Seventh Round Table, a resolution was adopted for using Information Technology (IT) as a tool for improving the efficiency of the Panchayats and enabling citizens to access services easily.

programme had been launched for e-governance in the Panchayats, several states continued to use their own software, while gradually adopting some of the applications of the federal Panchayat Enterprise Suite (PES). In this paper, we look at e-governance in the Panchayats of Maharashtra, a state that both adopted the PES applications and also developed its own application for monitoring the functioning of its Panchayats. The state adopted a semi-privatised model for e-governance in its Panchayats[3]. Using primary and secondary sources, this paper examines the working of the model adopted by Maharashtra for e-governance in its Panchayats.

Maharashtra has been recognised by way of national awards as being one of the better-performing states, both in terms of devolving powers to the Panchayats[4] as well as in incorporating technology in their functioning. E-governance in the Panchayats of Maharashtra focused on digitisation of Panchayat records, faster delivery of citizen services and improving the planning and budgeting process. It also provided a tool for higher levels of government to monitor the functioning of the Panchayats and for the higher tiers to monitor the Gram Panchayats.

Maharashtra was known to have a functioning Panchayat system even before the 73rd CAA. The state followed a three-tier system of Panchayats, and until the late 1970s, regular elections to the Panchayats were held (Palshikar, 2002). Maharashtra ranks as one of the most industrialised states of India and also one of the most urbanised[5]. Nevertheless, there are significant economic disparities between the different regions of the state. The majority of the state's population continues to live in the rural areas (Census, 2011). Hence, the functioning of rural local bodies (RLBs) holds considerable significance for the overall development of the state.

Maharashtra was also one of the forerunner states with respect to the use of technology for the delivery of citizen services, as well as in the internal processes of government departments. The state's first e-governance policy was formulated in 1998, around the same time as the National Task Force on Information Technology was constituted. Subsequently, in 2011, Maharashtra formulated an e-governance policy for the guidance of the different departments of the state government. These policies, together with the Right to Public Services Act enacted by the state in 2015, provided the framework within which present-day e-governance programmes of the state government have been initiated.

While inducting technology into the working of the Panchayats, Maharashtra moved in tandem with the federal government. Over the last fifteen years, it has progressively adopted the federal applications of the e-Panchayat MMP, while also developing its own software solutions for the delivery of services and monitoring of expenditure by the Panchayats on development works. These initiatives earned Maharashtra recognition in the form of the *e-Puruskar* awards given by the MoPR to States that either adopted the federal e-Panchayat applications or developed their own state-specific applications. Notably,

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[3]   Maharashtra was the first state to sign a Memorandum of Understanding with the CSC e-governance Services India Ltd. under the e-Panchayat programme for the delivery of services through the Gram Panchayats.

[4]   In the latest Devolution Index Report, 2024 prepared by the Indian Institute for Public Administration, Maharashtra was ranked fourth on the Devolution Index.

[5]   As per the Census 2011, 45.2% of Maharashtra's population resided in the urban areas. Industry accounted for 33.47% of Gross State Value-Added in F.Y. 2016-17 (Report of the State of Maharashtra to the Fifteenth Finance Commission).

the changes in political leadership in the state did not adversely impact the trajectory of e-governance in the Panchayats, and continuity was maintained, albeit under a different scheme nomenclature.

The studies of e-governance in Maharashtra undertaken so far have focused on service delivery projects like the SETU (Citizen Facilitation) Centres (Warale and Diwakar, 2015) and Common Service Centres (Ingavale, 2019) or department-specific projects like land record management and the public distribution system (Kumarwad and Kumbhar, 2016). Similarly, studies of decentralisation in Maharashtra focus on political decentralisation (Palshikar, 2002; Baviskar, 2009; Anderson *et al,* 2011) or the Panchayats' performance as the third tier of government (Deshpande and D'souza, 2009). This paper adopts a different approach by examining the relationship between technology and decentralisation and the role of e-governance in improving the functioning of Panchayats and the delivery of services through the Panchayats.

The second section discusses the research methodology adopted for this paper. The third section gives a brief demographic and socio-economic profile of Maharashtra, followed by a brief description of the Panchayat system in the state. In the fifth section, I examine the development of the state's e-governance policies and situate the e-governance initiatives for the Panchayats with reference to these policies. Thereafter, I examine the progress of e-governance in the Panchayats at the district level in terms of digitisation of Panchayat records, the adoption of technology in maintenance and audit of Panchayat accounts and delivery of services through the Panchayats and training of Panchayat members and staff in e-governance applications. The final section concludes the discussion.

Data and Methods

Both e-governance and decentralisation share a similar rationale – improvement in terms of efficiency, participation, transparency and accountability. The use of Information and Communication Technologies (ICT) allows for decentralisation of planning and budgeting, supports bureaucratic administrative functions and can make procurement more transparent and accountable (Cordella, 2007; Bertot *et al*, 2010). ICT can also reduce corruption by enabling citizens to track the use of funds and by putting records online (Fox, 2007). ICT can be used to make information accessible (Bailur and Gigler, 2014), thereby securing both *downward* (to citizens) and *upward* (monitoring by higher levels of government) pathways to transparency (Fox, *ibid*).

E-governance in the Panchayats of Maharashtra incorporates ICT at different levels -in the administrative processes of the Panchayats, in the delivery of services and in the formulation of plans for local development. In this paper, I examine the contribution of e-governance in strengthening decentralisation in Maharashtra in terms of efficiency, participation, transparency and accountability. The assessment here is based on secondary sources and data maintained by the federal and state governments, which is a limitation of the present paper. For any conclusions on the impact of technology on decentralised governance, field enquiries into the working of the e-Panchayats are required. However, an analysis of the secondary data does provide an insight into how technology can enhance efficiency, participation, transparency and accountability at the local level.

For downward transparency and also participation, I use the indicator of Gram Panchayat Development Plans (GPDPs)[6] approved by the Gram Sabha. For upward transparency, I use the indicator of closing of year books, i.e. annual statements of accounts by all three levels of Panchayats. This is an important indicator of the use of ICT for bringing in transparency, given the increased quantum of transfers to the Panchayats. Since the accounts are to be maintained online, this indicator assumes importance from two angles – prevention of fraud and malfeasance and in the context of Union Finance Commission (UFC) transfers to the Panchayats, meeting the requisite condition for accessing development grants[7]. The third indicator relates to the efficiency of the Panchayats in delivering citizen services. For this, I have looked at the proportion of services delivered within the stipulated timelines and those that were delivered beyond.

Primary sources, namely, Government Resolutions (GRs) of the state government, laying out the policy for e-governance in the Panchayats, have been used for this research. Other sources include reports of the State Finance Commissions (SFC), the presentation made by the state government to the Fifteenth UFC and the reports of the Comptroller and Auditor General of India (C&AG) on the finances of local bodies in Maharashtra. An analysis was undertaken of the secondary data maintained by the state Rural Development Department (RDD), data culled from the MoPR website on maintenance of accounts and service delivery by the Panchayats and also data on preparation of the GPDPs. Further, I conducted discussions with officials of the state Rural Development Department (RDD) and MoPR and conducted a detailed Key Informant Interview with the Project Officer of the State Project Management Unit (SPMU) for the e-Panchayat programme at Pune. The analysis of the primary sources and secondary data, and the inputs from key personnel managing the e-Panchayats programme, point to the embeddedness of technology in the present-day functioning of the Panchayats in Maharashtra. The next section gives a brief socio-economic profile of the state.

Maharashtra: A Short Socio-Economic Profile

The state of Maharashtra came into being on 1st May 1960, after the Marathi-speaking areas of the then Bombay state, Central Provinces and Berar and Hyderabad state were constituted into a separate state (Kamdar, 2009). In terms of area as well as population, Maharashtra is the second largest state in India (GoM, 2018). Maharashtra has six administrative divisions – Amravati, Pune, Aurangabad, Nashik, Nagpur and Konkan, each comprising on average six districts. Broadly, the state is divided into four major regions – Konkan, Western Maharashtra, Marathwada and Vidarbha. The Konkan, comprising the Western coastal region, receives very high rainfall. The regions to the east of the Western Ghats mountainous area, which borders the Konkan, are a rain-shadow zone. Vidarbha, which is the eastern-most region of the state, tends to be drought-prone. Presently, the state comprises 36 districts, of which Mumbai and Mumbai

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6   The Gram Panchayat Development Plans are prepared using the PlanPlus software, one of the PES applications, which since 2020, was incorporated in the works-based accounting module called eGramSwaraj.

7   On the recommendation of the Fourteenth Union Finance Commission, the Financial Management System, an online fund management system was set up to track fund disbursal of Finance Commission grants from the federal government till the last level of utilization. The Fifteenth Finance Commission stipulated that only the states/Panchayats having both provisional and audited accounts online would be eligible to receive Finance Commission grants from F.Y. 2021-22.

(Suburban) are fully urban districts, while local governance in the rural areas of the remaining 34 districts is carried out through the Panchayats. The Panchayats (Extension to Scheduled Areas) Act, i.e. PESA, applies to the tribal areas of Maharashtra[8]. The rural areas have a higher proportion of marginalised groups and lower literacy as compared with the urban areas of the state[9].

Apart from the rural-urban differences, a persistent feature of Maharashtra's economic development is the regional disparities. Successive State Finance Commissions have noted that the development imbalance between the more prosperous Western Maharashtra and Konkan regions and the less developed Marathwada and Vidarbha regions has continued despite the state's overall growth. Mumbai, India's financial capital and also the state capital, lies in the Konkan region, while the other major industrial and educational centre, Pune, is located in Western Maharashtra, which also has many successful sugar cooperatives. The relative prosperity of these two regions is in contrast to the regions of Marathwada and Vidarbha, which have experienced agricultural distress and are also less industrialised (Khobragade, 2020). The tribal areas of the state also experience higher levels of deprivation (Godbole, 1997)[10]. The Kelkar Committee, constituted by the state government to examine the persisting regional imbalance, recommended in its report submitted in 2013, equalisation of indicators such as water, health, education, power, connectivity and credit for restoring and sustaining regional balance (Gaikwad *et al*, 2022). Given the persisting regional disparities in growth in the state, the role of governance assumes importance both at the state and the local level. The responsiveness of elected representatives to the felt needs of their constituents shapes the framing of policies and their implementation by government agencies. In the next section, the structure of rural government in the state is discussed.

Rural Local Government in Maharashtra

The three-tier Panchayat system came into being in the state on 1st May, 1962, with the enactment of the Maharashtra Zilla Parishad and Panchayat Samiti Acts, 1961(GoM, 2012). Following the enactment of the 73rd CAA, both these laws were amended to bring them into conformity with the Constitution Amendment[11]. At present, there are 34 Zilla Parishads, 351 Panchayat Samitis and 27,891 Gram Panchayats in the state of Maharashtra. The average population in a Gram Panchayat in Maharashtra is 2,200 (*ibid*).

Even before the 73rd CAA, the Panchayats were a crucible for political leadership in the state (Sirsikar, 1964). The dominance of the Maratha caste in the Panchayats noted by Sirsikar (*ibid*) remains deep-rooted through clientelist structures (Anderson *et al*, 2011). On the other hand, the system of

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[8] PESA covers 59 talukas in 13 districts of Maharashtra and 2,895 Gram Panchayats.

[9] As per 2011 census, the percentage of Scheduled Castes in the rural areas at 12.18% was higher that the percentage at the state level (11.81%). Likewise, the percentage of Scheduled Tribes in the rural areas was 14.63% as compared with 9.35% for the state as a whole. The literacy rate in rural areas stood at 67.399% while the state literacy rate was 72.57%.

[10] Godbole discusses the malnutrition-related deaths of tribal children in Dhule and Amravati districts in the 1990s in the context of the relative health deprivation of tribals in India.

[11] The 73rd Constitution Amendment Act, 1992 provided for *inter alia*, elections to the Panchayats every five years, one-third reservation for women and proportionate reservation for Scheduled Castes and Scheduled Tribes in the seats and offices of Chairpersons of the Panchayats, constitution of State Finance Commissions and planning and implementation of development programmes through the Panchayats.

reservation in the Panchayats enabled the entry of women[12], Scheduled Castes, Scheduled Tribes and Other Backward Classes (OBCs) in the rural political space (Palshikar, 2002; Baviskar, 2009). The potential for Panchayats to achieve participatory governance notwithstanding, capacity building of Panchayat functionaries as well as the community, particularly in planning and resource mobilization was required (Deshpande and D'Souza, 2009), a fact noted by the L.N. Bongirwar Committee (1970) and the P.B. Patil Committee (1984) set up by the state government for strengthening the Panchayat system in Maharashtra and increasing people's participation (GoM, 2012).

Similar observations and recommendations can be found in the reports of the five State Finance Commissions (SFCs)[13], which give a detailed insight into the financial position of the Panchayats as well as the status of devolution of powers and the performance of the Panchayats in the exercise of their fiscal powers. Though there was growth in the own revenues of the Panchayats[14], they remain largely dependent on transfers while also receiving funds for carrying out their agency functions under various federal and state development schemes. There was no proper database with regard to Panchayat finances, there was a delay in the preparation of monthly and annual accounts, and the audit of Panchayat accounts was also not done regularly. Since the statement of accounts is to be submitted to the Gram Sabha, improper maintenance of accounts also implies a lack of accountability to the community[15].

Though the SFC reports indicate that the devolution of powers to the Panchayats was incomplete, the state has, over time, made progress in this regard, as can be seen from the Devolution Index studies commissioned by the MoPR. In 2013-14, Maharashtra ranked first in the country on both cumulative devolution as well as incremental devolution. Even after the change in methodology adopted in the Devolution Index Study for 2015-16[16], the state ranked in the top three on all parameters, including tier-wise devolution to the Panchayats. In the latest Devolution Index published in 2024, Maharashtra ranked fourth overall on the composite index. Annexure 1 gives the ranks secured by Maharashtra on the different dimensions of the Devolution Index 2024. The 'functionaries' dimension took into account the physical infrastructure in the Panchayats, e-connectivity and staffing of the Panchayats. Maharashtra was ranked seventh on this dimension. The next section describes the policies that enabled the spread of e-governance in the state.

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[12] Maharashtra, which had proposed 30% reservation for women in the Panchayats even before the 73rd CAA (Baviskar, 2009), now has 50% reservation for women in the Panchayats.

[13] Article 243I and Article 243Y of the Constitution stipulate the setting up of Finance Commissions by the states to assess the financial resources of the state and the local bodies (urban and rural) and to give recommendations for sharing of revenues with and assignment of taxes to the local bodies and to suggest measures for improving their financial position.

[14] The Fourth Maharashtra Finance Commission noted a CAGR of 21% in the own revenues of the Panchayats during the period 2007-08 to 2012-13.

[15] Under the provisions of section 62 of the Maharashtra Village Panchayats Act, 1958, the accounts are to be prepared by the Gram Sevak. The C&AG report for F.Y. 2014-15 noted that since the Gram Sevak was handling the cash and also preparing the accounts, there was scope for fraud. The report noted that between 1958 and March 2014, there were 4,387 cases of misappropriation involving Rs. 49.87 crores.

[16] In 2015-16, the Devolution Index was calculated by adjusting the Index of Devolution in Policy with the Index of Devolution in Practice and the states were ranked accordingly.

E-governance policies of Maharashtra

Maharashtra was one of the early adopters of technology in the functioning of state government departments. The first Information Technology Policy of the state, formulated in 1998, proposed various measures for incentivising the IT industry with infrastructure support, fiscal and non-fiscal incentives[17]. The policy also proposed the induction of technology in the functioning of government departments to reduce public interface and improve delivery of services, and setting up of computer labs in educational institutions (GoM, 2000).

The impetus to e-governance was accelerated when the state came out with a comprehensive e-governance policy in 2011, which positioned technology as a driver for better governance. Under the new policy, each government department was to have its own e-governance programme but would ensure interoperability with the systems and applications of other departments. All departments were to earmark 0.5% of their budget for e-governance and provide information about online services. The Maharashtra State-wide Area Network (MSWAN) was to be used for connectivity between the state headquarters, districts and blocks. Joint ventures with IT companies were proposed for the research and development of Marathi apps. Biometric authentication was to be used for the delivery of citizen services to avoid duplication of identity proofs required under different schemes. The policy recommended the drafting of a 'Mandatory Electronic Delivery of Services' Act.

Among the areas where Maharashtra deployed technology were the Common Service Centres (known as the *Maha e-Seva* centres)[18], computerisation of land records (*Mahabhulekh*), the public distribution system and e-procurement (Kumarwad and Kumbhar, 2016). The various e-governance initiatives, while enhancing the delivery of citizen services, also face challenges such as retention of manual processes, lack of coordination among departments, manpower shortages, interrupted power and internet connectivity in rural areas and lack of awareness among the citizens about services that can be accessed online (Govil, 2018). The next section details the steps taken by the state to introduce technology in the functioning of its Panchayats.

E-governance in the Panchayats of Maharashtra

Government Policies for e-governance in the Panchayats of Maharashtra

In line with the state's e-governance policy of 2011, the Rural Development Department (RDD) undertook an ambitious programme for e-governance in the Panchayats. The Government Resolutions (GRs) issued by the RDD over the period 2011 to 2018 indicate a concerted push by the state government for inducting technology into the functioning of the Panchayats and a focus on time-bound delivery of services[19]. The objective was "to provide transparency to citizens in administration, treasury and social services and to

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[17] Incentives included land for public tele-centres and IT enabled call centres, waiver of electricity duty and pollution control permits to IT units, exemption from stamp duty on property transactions in designated IT parks, among others.

[18] The Common Service Centre Mission Mode Project is run by the federal Ministry of Electronics and Information Technology under the National e-governance Plan.

[19] The GRs referred to and translated by the author include the GRs of the RDD SANGRAM/ASSK section dated 26.4.2011, 30.3.2013, 1.11.2013, 5.2.2014, 4.11.2015, 11.8.2016, 6.9.2017, 31.10.2017, 14.12.2017, 24.1.2018 and 14.3.2018.

use IT to provide the residents with these services quickly"[20]. The Thirteenth Union Finance Commission grants were to be used for providing hardware and staffing for running the e-Panchayat project. In 2013, the state government launched *Sangankiya Grameen Maharashtra (SANGRAM),* meaning 'Computerised Rural Maharashtra', for the delivery of various services through *SANGRAM* Centres located in the rural areas of the state. The Panchayats would provide the basic infrastructure, power and internet connectivity and spread awareness about the various services available at the centres, while the trained manpower would be provided by Maha Online, a joint venture between the state government and Tata Consultancy Services, a private company. The state government directed the use of the *SANGRAMSoft* software for the daily activities of the Gram Panchayat. The state mandated that only computerised receipts were to be issued for service applications, and the Village Development Officer/Gram Sevak would be responsible for the on-time delivery of services. In all, 19 Government-to-Citizen (G2C) Gram Panchayat services were to be provided through these centres, which are detailed in Annexure 2. For each service, a fee of Rs. 20/- was charged, which was waived in the case of Below Poverty Line (BPL) persons. Of this, Rs. 17/- would be retained by the Panchayat, and Rs. 3/- would be the service charge given to the Village Level Entrepreneur (VLE). In her study of *SANGRAM* centres located in Kolhapur district, Ingavale (2019) found that citizens had a positive perception of these centres with regard to the time taken for service delivery, accuracy, reduced cost and lower corruption. Since the rates for different services were uniform and displayed at the Gram Panchayat, transparency in service delivery was observed.

Panchayat processes and service delivery using ICT

During the financial year 2015-16, the state made rapid progress in adopting the federal Panchayat Enterprise Suite (PES) applications. The Gram Panchayats were directed to complete the data entry in PRIA Soft, Area Profiler and other applications of the PES. In 2016, following a change in the political leadership in the state, the SANGRAM centres were rebranded as *Aaple Sarkar Seva Kendras* (ASSK), meaning 'Your Government Service Centres'. The RDD appointed CSC e-governance Services India Ltd., a company under the federal Ministry of Electronics and Information Technology (MeITY), for implementing the ASSK scheme. The ASSK centres are ICT-enabled front-end rural service delivery points within the Gram Panchayats. In addition to the Gram Panchayat services, a total of 420 services of various line departments and various Business-to-Customer (B2C)[21] services are delivered through the ASSK centres.

The Gram Panchayats could use their own funds in combination with Fourteenth Union Finance Commission grants and other untied funds for setting up the ASSK centres, the proposal for which had to be approved by the Gram Sabha. Those GPs who could not raise the initial investment of Rs. 15 lakhs required for setting up an ASSK could voluntarily join with other GPs to set up an ASSK at the cluster level. In order to facilitate the delivery of services, it was mandated that the distance between two centres should not be more than 5 kilometres. GPs with more than Rs.15 lakhs could set up more than one ASSK centre. By August 2021, almost all Gram Panchayats in the state were covered under the ASSK scheme,

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[20] GR SANGRAM No.29 dated 1.11.2013, Government of Maharashtra

[21] These include booking of gas cylinders, train and bus tickets, payment of electricity bills, dish TV recharge, etc.

either individually or as part of a cluster. The ASSK Centres are using the federal Service Plus software of the PES for processing the service applications.

Though the mandate of the ASSK centres is the same throughout the state, viz., the delivery of G2C and B2C services, the quantum of services delivered at these centres shows considerable regional variation. Annexure 3 gives the district-wise status of services delivered through the ASSK centres during the period April 2023 to February 2024. Table 1 shows the region-wise breakdown of the same data.

Table 1: Region-wise details of services delivered by Gram Panchayats between April 2023 and February 2024.

Region	Total no. of GPs	Total services delivered*	Average no. of services delivered per GP
Marathwada	6660	2645265	397
Western Maharashtra	10612	5834351	550
Vidarbha	7598	2681398	353
Konkan	2990	515183	172

Source: ASSK implementation report February 2024, RDD, Government of Maharashtra. Compiled by the author from district-level data for the period April 2023 to February 2024.

* Includes G2C services given by the Gram Panchayats and line departments, and B2C services.

From Table 1, it can be seen that during the period from April 2023 to February 2024, the Gram Panchayats in Western Maharashtra delivered more services, and the average number of services per Gram Panchayat was also higher in this region. The Gram Panchayats in Marathwada and Vidarbha delivered fewer services, and the average number of services was lower compared with Western Maharashtra. The least number of services was delivered by the Gram Panchayats in the Konkan region. This could be attributed to the small size of the Gram Panchayats in the Konkan region. Secondly, both Konkan and Western Maharashtra regions are relatively more developed and a catchment area for migration to metropolises like Mumbai and Pune. As explained to me by the State Project Manager of the e-Panchayat project, out-migrants from these regions tend to be more educated and accustomed to online transactions[22]. This may account for a reduced demand for B2C services from the Gram Panchayat-based ASSK. It is to be noted that the performance of districts and regions in service delivery fluctuates over time. An analysis of the data on services delivered during an earlier period from April 2020 to August 2021 showed a better performance by Vidarbha both in terms of the number of services delivered as well as the average services delivered per GP. This would indicate that factors other than regional differences, for instance, demand for services at a given time, may impact the pace of service delivery.

Though the ASSK centres are positioned as the front office for the delivery of various services by the Panchayats and line departments, they were also tasked with functions relating to the work processes of the Panchayats. In Maharashtra, the GPs maintain various records in registers numbered 1 to 33, which are listed in Annexure 4. Under a drive to make the Gram Panchayats paperless, the RDD issued instructions for the digitisation of Panchayat registers to "help all GPs to save expenditure on stationery as well as space and time required for the storage of physical records" (GoM, 2021). The data

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[22]   Discussion on 5th June 2023.

digitisation would "also benefit all stakeholders of PRI, who will be able to monitor the transactions of the Gram Panchayats on a day-to-day basis"[23]. For digitising the physical records and automating the routine work and administrative processes of the Gram Panchayats, the *e-GramSoft* application software was developed by the state and installed in the GPs, beginning in May 2017. As of August 2021, 6,329 Gram Panchayats, or approximately 23% of the GPs in the state, had turned paperless. Table 2 gives the region-wise performance of Gram Panchayats that had become paperless by August 2021.

Table 2: Region-wise paperless Gram Panchayats of Maharashtra as on 31.8.2021.

Region	Total no. of GPs	Total no. of Paperless Gram Panchayats	% of Paperless Gram Panchayats
Marathwada	6662	1299	19.5%
Western Maharashtra	10640	2208	20.75%
Vidarbha	7599	2604	34.27%
Konkan	2990	218	7.29%

Source: ASSK implementation report August 2021, RDD, Government of Maharashtra. Compiled by the author from district-level data for the period April 2020 to August 2021.

From Table 2, it is seen that the Vidarbha region has shown better progress in making its Gram Panchayats paperless. There is not much of a difference between the Marathwada and Western Maharashtra regions, while Konkan had the lowest percentage of paperless Gram Panchayats. Subsequently, though, as informed by the RDD officials, almost all Gram Panchayats have completed the transition to being paperless. However, though the move to paperless Panchayats was intended as a cost-saving transparency measure, the objections raised by the statutory auditors resulted in the return of the manual registers. At present, both online and paper-based registers are being maintained by the Gram Panchayats.

The ASSK centres are run by Village-level Entrepreneurs (VLEs) known as Kendra Chalaks (KCs) who are recruited through a competitive process, though not given the status of government employees. The KC receives a commission for the services delivered through the ASSK and functions under the supervision of the Gram Sevak. The data entry in different applications of the PES, for utilisation of UFC funds and for preparation of the Gram Panchayat Development Plans (GPDPs) is also done by the KCs. The KCs also train the Panchayat members in the use of the e-Panchayat applications and are paid for both data entry and training.

Bertot *et al* (2010) emphasise bureaucratic acceptance and the importance of training to ensure the broadest participation in the use of ICT for governance. Periodic training is conducted for the KCs, government officials and Panchayat functionaries connected with the ASSK scheme. These trainings are conducted in the cascading Training of Trainers (ToT) mode[24] and cover training in the use of the PES applications, delivery of services, integration of Panchayat transactions with the Public Financial Management System (PFMS)and closing of year books of accounts. Between January 2018 and February

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[23] ASSK Implementation Status Report of August 2021.

[24] First the District Managers are trained, who in turn train the Block Managers who conduct block-level trainings for the KCs and Panchayat functionaries.

2024, a total of 35,667 training programmes on the use of the different software were conducted by the state government. Table 3 gives the details of the training conducted at the district and block levels.

Table 3: Trainings conducted for the use of software in ASSKs.

Year	No. of trainings conducted
2018	3983
2019	6246
2020	3775
2021	5518
2022	8623
2023	7230
2024 (Jan and Feb.)	292
Total	35667

Source: ASSK Implementation Status Report February 2024, RDD, Government of Maharashtra.

State and Federal Software for Monitoring the Activities of Gram Panchayats

In 2020, the federal government had consolidated various PES applications like PRIASoft for accounting, PlanPlus for planning and ActionSoft for works-monitoring into a combined works-based accounting module called *eGramSwaraj*[25]. Maharashtra, while using the *eGramSwaraj* module for tracking the utilisation of UFC grants, uses its own *e-GramSoft* for fund utilisation and works accounting of state government schemes. *E-GramSoft* is also used to generate 10 monthly progress reports, which can be accessed by the Block Development Officer (BDO), Assistant BDO and officials at the district and state level. Using the monthly reports, listed in Annexure 5, the higher tiers can monitor the performance of the Gram Panchayats with respect to the recovery of taxes, etc. In this, Maharashtra has joined states like Kerala and Karnataka, which use the federal application for tracking utilisation of UFC funds while using their state-specific software for other schemes. This hybrid model of e-governance indicates a continued emphasis by both federal and state governments on monitoring the expenditure by the Panchayats. While earlier reporting was done manually, the use of technology has enabled real-time uploading of data, consequently facilitating monitoring by the higher levels of government.

Using ICT for transparency

Fox (2007) notes that budget transparency and information on how funds are being spent help in reducing corruption. Both the UFC and the SFC reports had flagged the issues of delay in the closing of monthly and annual accounts by the Panchayats and the lack of data for planning and budgeting. The Thirteenth, Fourteenth and Fifteenth UFCs then stipulated improved accounting systems and the use of the accounting and audit applications of the e-Panchayat programme as a precondition for the states to avail of grants

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[25] E-GramSwaraj enables tracking of every expenditure incurred for each of the activities proposed in the GPDP. The PlanPlus software was being used for preparing the Gram Panchayat Development Plan, PRIASoft for accounting and ActionSoft for monitoring physical progress of works. Funds are released for works approved in the GPDP only upon recording of both financial and physical progress of a particular project. Any activity undertaken for an approved project has to be geo-tagged and a payment voucher generated.

for the Panchayats. The use of the PRIASoft application for Panchayat accounting in Maharashtra appears to have met some of the challenges highlighted by the Finance Commissions, as can be seen from Table 4, which gives the status of yearbook closing of the three tiers.

Table 4: Status of Closing of Accounts of Maharashtra Panchayats (2015-16 to 2024-25)

Financial Year	Zilla Parishads with the Year Book closed	Panchayat Samitis with the Year Book closed	Gram Panchayats with the Year Book closed
2015-16	34 (100%)	351 (100%)	27831 (99.78%)
2016-17	34 (100%)	351 (100%)	27836 (99.8%)
2017-18	34 (100%)	351 (100%)	27864 (99.9%)
2018-19	34 (100%)	351 (100%)	27857 (99.87%)
2019-20	34 (100%)	351 (100%)	27865 (99.91%)
2020-21	34 (100%)	334 (95.16%)	27860 (99.89%)
2021-22	34 (100%)	351 (100%)	27775 (99.58%)
2022-23	34 (100%)	350 (99.72%)	27846 (99.79%)
2023-24	34 (100%)	341 (97.15%)	27775 (99.55%)
2024-25*	19 (55.88%)	78 (22.22%)	17387 (62.28%)

Source: eGramSwaraj (Accounting) State-wise Summary Reports, Ministry of Panchayati Raj, Govt. of India

* The reconciliation of accounts is still in process for the last financial year. Data is as of 17th May 2025.

From Table 4, it is seen that all the Zilla Parishads had closed their yearbooks of accounts for the 2015-16 to 2023-24 financial years, while the Panchayat Samitis and Gram Panchayats had also achieved almost total coverage during the same period as far as the closing of the year books is concerned.

Timeliness of Service Delivery

Maharashtra, which adopted the federal Service Plus application for delivery of the G2C Gram Panchayat services, has also performed well with regard to meeting service delivery timelines, as can be seen from Table 5. This may be due to the stipulations for timely delivery of services under the state's Right to Services Act, 2015 and the scope for redressal of grievances provided under the Act. Service delivery time-lines are specified in the Citizens' Charters that were drawn up during special Gram Sabhas convened on 15th August 2021. All Gram Panchayats are reported to have adopted Citizens' Charters during this drive.

Table 5: Delivery of Services by Maharashtra using the Service Plus application

No. of services launched	Within SLA Under process	Delivered	(SLA + 7 days) Pending	Delivered	SLA + (8 to 15 days) Pending	Delivered	SLA + (more than 15 days) Pending	Delivered	Total Pending	Delivered
23[26]	2847	4738709	3301	192905	3273	111433	1212874	1228406	1219448	6270643

Source: State-wise pendency report, https://.serviceonline.gov.in Ministry of Panchayati Raj. Data as of 17th May 2025. The data covers the period beginning April 2017.

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[26] As reported by the Project Manager, SPMU, this includes the 19 G2C services, 2 support services like wallet recharge and two services for enabling activation of work-flow players i.e. the signing and approving authorities.

From Table 5, it can be seen that the majority of services are delivered within the timelines specified. However, the bulk of the pending service applications have been pending for more than 15 days. A region-wise analysis of the proportion of services delivered within the timelines is given in Table 6:

Table 6: Region-wise Proportion of Services Delivered by the Gram Panchayats within the Specified Timelines.

Region	Proportion of services delivered within SLA	Proportion of services delivered within SLA + 7 days	Proportion of services delivered within SLA + 8-15 days	Proportion of services delivered within SLA + > 15 days	Total
Marathwada	66.33	2.25	1.61	29.81	100
Western Maharashtra	75.31	3.49	2.01	19.19	100
Vidarbha	74.68	2.61	1.68	21.03	100
Konkan	80.4	6.22	2.91	10.47	100

Source: State-wise pendency report, https://.serviceonline.gov.in Ministry of Panchayati Raj. Data as of 17th May 2025. Region-wise proportion of services delivered within timelines compiled by the author from district-wise data.

From Table 6, it can be seen that there is some regional variation in the timelines taken for service delivery. The more developed Western Maharashtra and Konkan regions performed better in terms of delivering services within the Service Level Agreement (SLA). Vidarbha's performance was also at par with these two regions, though Marathwada lagged in delivering the services within the SLA. Marathwada and Vidarbha regions also had a higher proportion of services that were delivered with a delay of more than 15 days. It is possible that infrastructure constraints, such as the lack of uninterrupted power and connectivity in the less developed regions of Marathwada and Vidarbha, impact the speed of delivery of services in these regions.

Using ICT for planning

The Maharashtra Village Panchayats Act mandates four Gram Sabhas to be held in a year, along with special Gram Sabhas that may be convened in between. Every year, under the People's Plan campaign, the Gram Panchayat Development Plans (GPDPs), which are formulated using the PlanPlus application, are adopted in Gram Sabhas convened for this purpose between 2nd October and 31st January of the following year. The PlanPlus application provides details of available resources and facilitates integrated planning. The recently developed *Gram Manchitra* application enables spatial planning of works. Table 7 shows the progress of GPDPs adopted by the Gram Panchayats over 4 years.

Table 7: GPDPs Adopted by Gram Sabha in Maharashtra

Financial Year	No. of GPDPs approved	No. of works approved	No. of participants	No. of women participants
2019-20	27791	N.A.	2953445	907963
2020-21	27880	574038	1625324	463968
2021-22	27850	589284	2664797	696431
2022-23	7183	532800	948260	266043

Source: State Summary reports, GPDP Dashboard https://gpdp.nic.in, Ministry of Panchayati Raj. Data as of 24.4.2023

From Table 7, it is seen that with the exception of financial year 2022-23, almost all Gram Panchayats had the GPDP approved by the Gram Sabha. However, the level of participation has fluctuated, which could perhaps be attributed to the effect of the pandemic. Moreover, the participation of women in the Gram Sabhas is much lower than their population strength. It is possible that since Maharashtra has mandated the convening of Mahila Sabhas before the Gram Sabha, and the fact that the Gram Sabha has to record in writing any deviation from the Mahila Sabha decisions, women may not feel the need to attend a second time during the Gram Sabha meetings.

Key Informant Interview: Advantages and challenges in the e-Panchayats programme

A visit to the Pune Zilla Parishad office in April 2023, during which I interviewed a Project Manager of the State Project Management Unit of the e-Panchayat programme, provided further insight into the e-governance in the Panchayats of Maharashtra. According to the Project Manager, apart from the *eGramSwaraj* module, the Panchayats in Maharashtra are also using other federal applications, such as the *SVAMITVA* for mapping of properties using drone surveys and *Gram Manchitra* for mapping works proposed under the Gram Panchayat Development Plan. However, due to the reporting requirements of the different federal and state software, the workload on the Gram Sevak has correspondingly increased. At present, there is 1 Gram Sevak for 2 to 3 Gram Panchayats, though larger GPs, having a population of more than 5,000, have 1 Gram Sevak.

Another challenge that was highlighted was the reluctance to switch to the federal application if a state-level application had been developed and was in use. For instance, local auditors were less accepting of the federal Audit Online application, having become used to the state application. Another problem that was highlighted was the lack of technical support for the *eGramSwaraj* and the Public Financial Management System (PFMS) interface[27]. The Project Manager pointed out that due to pending acknowledgement of PFMS entries, the closing of year yearbooks of accounts was held up.

Nevertheless, the Project Manager pointed out, there are several positives as well that have resulted from the use of technology in Panchayat processes. For instance, social media such as Facebook and WhatsApp are now used for informing citizens regarding the convening of the Gram Sabha. The use of the different applications had brought in transparency in the meetings of the Gram Sabha, as all citizens could access information on funds allocated and utilised. This, according to the Project Manager, had resulted in a reduction in the number of Right to Information applications. Since tax rates for property tax and water tax, and issues such as approval of liquor vends, are decided in the Gram Sabha, the availability of the relevant information improves the quality of decision-making. The monthly progress reports also help in monitoring the collection of taxes by the Panchayats. The need for certification has also come down. Of the 19 G2C Gram Panchayat services provided through the *SANGRAM/ASSK* centres, now only

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[27] The interface between PRIASoft, the PFMS and the banks provides a tracking mechanism for fund disbursal and payment by the Panchayats to vendors for various goods and services.

7 services are provided, the remaining certificates being self-certified by the citizens[28]. The Project Manager also pointed out that the honoraria of the Sarpanch and Upa-Sarpanch and the salaries of the Gram Panchayat employees are being paid through the PFMS, in which Maharashtra is the pioneer.

Conclusion

From the foregoing discussion, it is evident that the state of Maharashtra embraced technology for improving the processes of the Panchayats and for the delivery of citizen services. Maharashtra was an early adopter of the federal PES applications and also developed its own *e-GramSoft* and subsequently *Mahaegram* for use by the Panchayats. The *MahaOneGov* portal makes all Panchayat information available on a single platform, which enables stakeholders, whether official or citizen, to verify the status of scheme implementation. The use of ICT in this instance can facilitate both upward and downward transparency.

Maharashtra is using a semi-privatised model for delivering services through the VLEs, who earn a commission on the services delivered. Though they are not government employees, the Kendra Chalaks also play a vital role in the functioning of the Panchayat and provide a link between the Gram Panchayat and the community.

The secondary data maintained by the federal and state governments indicate that the Panchayats in Maharashtra have onboarded the technology solutions for improving their functioning and delivering services quickly. The data also does not point to any regional imbalance in the use of e-governance in the Panchayats. Almost all Panchayats in the state are covered under the ASSK scheme through which citizen services are delivered at the Gram Panchayat level. From the district-wise details of delivery of services in Annexure 3, it can be seen that districts in the relatively less-developed Marathwada and Vidarbha regions, such as Jalna, Buldhana, Washim and Bhandara, have performed well. Vidarbha was also seen to be the leading region in the drive for paperless Gram Panchayats.

As far as e-governance in the Panchayats is concerned, the regional imbalance in economic development does not appear to be a limiting factor. The ASSK centres play an important role in service delivery in the relatively lesser developed regions of the state. Importantly, the majority of services are being delivered within the timelines specified. The scope of online services has also expanded. While earlier, only records of agricultural produce, known as 7/12 extract, were available online, now other services, such as birth and death certificates, tax payments, etc., can be accessed online, without a physical application to the Gram Panchayat office[29]. A mobile app, *Mahaegram Citizen Connect*, for accessing services online has also been developed by the state. In terms of efficiency of service delivery, the facility of online access has the potential for savings of time, effort and money as citizens now do not have to visit the GP office for the certificates.

The use of the federal *eGramSwaraj* works-based accounting module and the state's own *e-GramSoft* for planning, budgeting and accounting of development expenditure marks an improvement

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[28] As reported by the Project Manager, SPMU, citizens can give self-declaration with regard to residence, toilets and unemployment applications. The services which continue to be delivered by the Gram Panchayats are birth, death and marriage certificates and certificate of no dues.

[29] *'Great news! Now all Gram Panchayat applications can be made from home'*. Report in Lokmat (Marathi) dated 23.11.2022. Available at https://mahaegram.co.in

over earlier manual processes and the lack of proper data that had been observed by successive Union and State Finance Commissions. Technology has been used to bring uniformity, regularity and accountability in the accounting systems of the Panchayats. Furthermore, continuous training programmes for different categories of users helped in stabilising the system. Apart from the administrative benefits of information and monitoring of the functioning of Panchayats, reengineering of service delivery systems leads to higher satisfaction levels among citizens, as seen from the study of *SANGRAM* centres.

However, technology solutions in themselves are a means to an end. Their adoption could follow from administrative fiat, such as the stipulation of adopting *eGramSwaraj* to avail UFC grants, or have legislative backing, such as the Right to Public Services Delivery Act. Ultimately, whether e-governance has a positive impact will depend on 'acceptance of ICTs among citizens' (Bertot *et al*, 2010, p.266). Moreover, the capacity of those handling the technology, whether as a provider or a client, has to be continuously enhanced through training.

This study is limited to the administrative arrangements in Maharashtra for making the Panchayats more efficient in their internal processes and prompt in delivering citizen services by using technology. The study relies primarily on secondary data and requires to be supplemented by field studies, which can shed more light on how the technology solutions are being utilised to enhance efficiency, transparency and accountability in the Panchayats.

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Annexure 1: Maharashtra's Rankings on the Devolution Index 2024

S.No.	Dimension	Rank
1.	Aggregate Devolution Index	4
2.	Framework Dimension	2
3.	Functions Dimension	7
4.	Finances Dimension	13
5.	Functionaries Dimension	7
6.	Capacity Enhancement Dimension	7
7.	Accountability Dimension	3

Source: Status of Devolution to Panchayats in States, Ministry of Panchayati Raj 2024 (www.panchayat.gov.in)

Annexure 2: List of G2C Gram Panchayat Services in Maharashtra

• Birth Certificate Application	• Death Certificate Application
• Residence Application	• Marriage Certificate Application
• Business NOC Application	• Property Certificate N8 Application
• Property Diversion Certificate Application	• No Dues Application
• Unemployment Application	• Electricity NOC Application
• No Benefit Application	• Toilets Application
• Job Card	• Construction Permission Application
• Water Connection Application	• Character Application
• Non-Government Application	• BPL Application
• Leaving Application	

Source: GR of SANGRAM No.29 dated 1.11.2013, Government of Maharashtra

Annexure 3: District-wise services delivered through Gram Panchayats of Maharashtra during the period 1.4.2023 to 29.2.2024

District	No. of GPs	Total Services delivered*	Average no. of services delivered by GP	Rank
Jalna	778	431501	555	1
Buldhana	871	453167	520	2
Aurangabad	867	411158	474	3
Osmanabad	622	294771	474	4
Washim	491	229954	468	5
Bhandara	541	252104	466	6
Nandurbar	595	260734	438	7
Beed	1031	442626	429	8
Dhule	541	204231	378	9
Gondia	546	203829	373	10
Parbhani	704	255856	363	11
Solapur	1019	359289	353	12
Gadchiroli	459	156333	341	13
Amravati	841	274668	327	14
Sindhudurg	431	139686	324	15
Nagpur	768	248168	323	16
Latur	785	252148	321	17
Hingoli	563	177222	315	18
Ahmednagar	1318	407650	309	19
Chandrapur	825	252990	307	20
Nanded	1310	379983	290	21
Sangli	696	198622	285	22
Yavatmal	1201	341306	284	23
Jalgaon	1153	326562	283	24
Wardha	520	141508	272	25
Akola	535	127371	238	26
Palghar	473	111383	235	27
Nashik	1385	284788	206	28
Kolhapur	1025	198284	193	29
Raigad	810	117689	145	30
Satara	1495	190802	128	31
Thane	430	52916	123	32
Pune	1385	163389	118	33
Ratnagiri	846	93509	111	34
TOTAL	**27860**	**8436197**	303	

Source: ASSK Implementation Report February 2024

Annexure 4: List of Registers in Formats 1 to 33 used in Gram Panchayats of Maharashtra

Format No.	Name of Format	Format no.	Name of Format
Format 1	Budget Book	Format 18	Petty Cash Book
Format 2	Supplementary Budget Cash Book	Format 19	Persons who work on the muster
Format 3	Annual Deposit Register of Grants	Format 20A	a. Estimate of the work register
Format 4	Panchayat Allowance and Liability	Format 20K	k. Measurements Book
Format 5a	Cash Book	Format 20KH	Work payment
Format 5k	Daily Cash Book	Format 20 KH1	Work payment
Format 6	Classification Register	Format 21	Salary Payment
Format 7	General Receipt	Format 22	Fixed Asset
Format 8	Assessment Register	Format 23	Road Register
Format 9a	Yearly Demand	Format 24	Land register
Format 9k	Demand Bill	Format 25	Investment Register
Format 10	Taxes and Fees	Format 26	Receipt and Expenditure Register
Format 11	Retail demand register	Format 27	Audit objection: Monthly statement
Format 12	Expenses voucher	Format 28	Backward classes15% and 10% of women and child welfare
Format 13	Employee list	Format 29	Loan register
Format 14	Stamp register	Format 30	Audit objections -register

Annexure 5: List of Monthly Progress Reports in e-GramSoft

S. No.	Report
1.	Village Development Fund – Expenditure of 15% amount for Backward Classes
2.	Village Panchayat Audit Objection and its Reply Report
3.	Village Panchayat Audit Report
4.	TCL Test Report
5.	Polluted Water Test/Samples Report
6.	Water Purification by TCL Powder -Utilisation Report
7.	Windmill Tax Levy and Recovery Report
8.	Mobile Tower Tax Levy and Recovery Report
9.	Village Panchayat – Gram Sabha Report
10.	Village Panchayat Elected Representative – Vacant Sheet Details

Source: ASSK Implementation Report February 2024

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