



ICT Based Accounting and Financial System Implementation in Rural Local Self Governments in West Bengal - A Case Study of Barasat Block-1, North 24 Parganas

Saikat Dutta¹, Commerce, Kalyani Mahavidyalaya, India
Pradip Kumar Samanta, Commerce, University of Kalyani, India

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Abstract

In West Bengal, for implementation of ICT in rural bodies, the state government has been using two different types of softwares for maintaining accounting information as well as other public related services, such as, Integrated Fund Monitoring System (IFMS) for Zilla Parishads and Panchayat Sammittees and Gram Panchayat Management System (GPMS) for Gram Panchayats. The prime focus of these softwares is to standardize the accounting system of the Panchayati Raj Institution (PRI) and to keep accounting records in an easy, transparent and comfortable way to the users. The main objective of the study is to reflect the problems and prospects of ICT based accounting and financial system in all Gram Panchayats in Barasat Block-I of North 24 Parganas. The study is exploratory in nature and data are collected from the secondary sources. The collected data are analysed by using descriptive statistics. The main finding of this study is that all the Gram Panchayats under Barasat Block-I are suffering various infrastructural problems, like lack of trained staff, computer unavailability etc. Timely addressing of these problems is required for effective implementation of ICT based accounting and financial system in Gram Panchayats level.

Keywords: *Rural Bodies, Gram Panchayat Management System, Standardize Accounting System*

1. Introduction

Basically Information and Communication Technology (ICT) can be defined as the electronic means of Capturing, processing, storing and communicating information. ICT may be computer hardware, software and networks (Basu, 2013). Being a developing country, India is in need of radical change in governance and this can only be achieved by reengineering existing governance process with the help of ICT. Realizing the transformative potential of ICT, the government of India and various state governments have initiated the process of applying ICT measures to reform rural local governance for improving the delivery of public services through greater transparency and accountability. Several state governments have also taken initiatives to facilitate the development process and provide easy access to information to the citizens. States like-Gujarat, Andhra Pradesh, Himanchal Pradesh, Tamil Nadu, Kerala, Karnataka, Haryana, West Bengal and Goa have set up its own Panchayat portals to provide information regarding development of various schemes, like MGNREGA etc. Financial management of the Panchayati Raj Institutions (PRIs) in the entire country was generally weak. So, the Eleventh Finance Commission emphasized on improving the accounting system of the Panchayats and also set apart 200 crore for creation of database relating to the finances of local bodies and 98.61 crore per annum for maintenance of accounts of village and intermediate level panchayats. Computerisation of accounts and other financial

¹ Corresponding author, Email- duttasaikat33@gmail.com

functions of the PRIs have the potential for improving functioning of those bodies tremendously. That also helps standardization of reporting and analysis of financial performance of the PRIs. The task is quite difficult because of the complexity, vastness and inadequacy of human and physical resources, particularly at the lowest tier. Tremendous effort needs to be made in training and capacity building of the gram panchayat employees and some of the elected functionaries. The progress will rather be slow in the initial years, but the benefits reaped by it after a few years will make it worth (Basu, 2013). In India, states are segregated into three (3) categories as, the states which has already started initiative for the adoption of Information and Communication Technology in Panchayat level for maintenance of their accounting information with the assistance of the Union Ministry of Panchayati Raj, like Orissa, Madhya Pradesh etc.; the states which have progressed substantially in the adoption of information and communication technology in rural local governments for maintenance of accounts without the assistance of the Ministry of Panchayati Raj like Karnataka, Gujarat and West Bengal and rest of the states which are not in a position to adopt ICT in their panchayats, like Bihar and Andaman and Nikobar Islands and north eastern hill states . In West Bengal for implementation of ICT in rural bodies, the state govt. has been use two different types of software for maintaining accounting information as well as other public related services, Like- Integrated Fund Monitoring System (IFMS) for Zilla Parishads and Panchayat Sammittees and Gram Panchayat Management System (GPMS) for Gram Panchayats. These softwares are followed Double Entry Cash Basis accounting system. The prime focus of these softwares is to standardize the accounting system of the PRIs and to make account keeping easy, transparent and comfortable to the users. GPMS (Gram Panchayat Management System) is a part of the e-Governance initiatives of the Panchayats & Rural Development Department of the Government of West Bengal, focused to Gram Panchayats which is the lowest tier of the three-tier Panchayati Raj system and the institution closest to the common people. It is a program designed in-house by the Computerization Cell of the Department. GPMS was first introduced in the year 2003 at Bilkanda-II Gram Panchayat under Barrackpur-II Panchayat Samiti in the District of North 24 Parganas. Since then, the process of implementation has come a long way. All the Districts in West Bengal now have considerable numbers of Gram Panchayats using the software on a regular basis. As a direct consequence, improvements, both qualitative and quantitative, in Gram Panchayat Accounting are now clearly visible. The immense possibilities with digitized accounting data are now being explored by the Department. The support services for the software are controlled directly by the Department through its team of trained support personnel. This website was designed as a part of the management initiatives for running of GPMS in the State. Apart from helping the Department, it also enables the District and Block level authorities to keep themselves informed of the status of running of GPMS in their respective jurisdictions and take administrative decisions based on such information. It is also open for public in general, especially for people who are interested in electronic Governance. To make the accounting in Gram Panchayats even more transparent, monthly statements of accounts (Form 26) have also been made available at the website. The concerned Gram Panchayats themselves upload these reports directly to the website. Efforts are on to make the audit reports also available for public viewing. As per Government order no.-4671/PN/OO-2/06 Dated: 14.09.06, every Gram Panchayat has to maintain its manual process of recording accounts simultaneously with GPMS up to 3 months from date of adoption of GPMS. Besides from this guideline, the said order also stated that each and every computer in Gram Panchayat has to secure with User ID, password, backup (at least within a week) and printed documents from GPMS are kept in a register form. (www.wbprdgms.in, 10-04-2016).

2. Literature Review

A good number of research works has been done on this topic. Many seminars, conferences, workshops have been held; many articles have been published in different books, journals, magazines on this topic. Based on the available studies a brief review of literature is attempted here chronologically.

Bhattacharya (1999) pointed out the loopholes and gaps in the existing rules in municipal accounting and suggested the necessary modification in basis of accounting, fund of accounting, budgeting and general purpose of financial report in municipalities. Majumder (2007) draw some pictures of change in

livelihood of rural people, basically shifting of occupation from primary sector to secondary sector. The researcher suggests in his study that Panchayats have to concentrate on creating new avenues for job to farmers. Chattapadhyay (2008) reflected that the panchayats in West Bengal have numerous sources of revenue which remain either unutilised or underutilized as a result of which the panchayats in West Bengal have failed to provide basic civic amenities to the people from its own fund. In the context of the present state, the local financial corporation can be established in West Bengal to provide finance to the Panchayat bodies. Biwas (2010) studied the structure, financial management and administrative procedure of Panchayati Raj Institutions of West Bengal. The study emphasized on the fund procedure and difficulties in the areas of funds raising procedure and also suggests some valuable ways for solving the present crises of funding of West Bengal Panchayati Raj Institutions. Singh (2010) addressed the issues and challenges in e-governances planning in rural area and suggested some approaches to integrate geo-informatics and mobile technology in the various developments in Gram Panchayats. Maji (2012) argues that all common resources vested in the village level should be identified and made productive for revenue generation and also suggested that the state should made some by-law to expand the tax domain of Gram Panchayats. Kumar (2013) in his paper he told that India is a developing nation where e-governance is growing rapidly. The paper sheds light on some of the landmark e-governance projects in India and discusses some areas which are totally uncovered or partially covered. It also deliberates on the impact of e-governance on society and the major hurdles in the successful implementation of e-governance. Basu (2013) studied on the problems and prospects of ICT intervention in Gram Panchayat accounting in India. The aim of the study is to make a roadmap to achieve uniformity of accounting system of the panchayat bodies. Sukumaran(2013) examined the trends, pattern and composition of financial resources in selected Gram Panchayats in Kerela and to analyse the various sources of funds and items of expenditure in the post 73rd amendment to the Constitution, the decentralized planning process and devolution of state plan funds to the Panchayats in Kerala. Kumar et al. (2013) threw some lights on necessity of ICT in self governess. The study described the current scenario of in rural areas in India. Kumar et al (2014) tried to find some major challenges for adoption of ICT in rural areas and also suggested some ways to successful implementation of e-governance in India. Mishra (2016) discussed on disruptive rural e-governance service for sustainable development in Indian context and also studied its challenges and opportunities in India. The study aimed to create a model for rural e-governance services for sustainable development.

3. Objectives of the Study

The study reflects the problems and prospects of ICT based accounting and financial system in Gram Panchayats in Barasat Block-1 of North 24 Parganas. Therefore the objectives of the study are outlined as:

1. To identify the present status of adoption of Information and Communication Technology in maintenance of accounting and financial information the by Gram Panchayats under Barasat Block-1.
2. To assess the problems faced by the different Gram Panchayat under the Barasat Block-1 during the application of information and communication technology in there accounting and financial system.
3. To recommend improved ICT based accounting and financial system for all Gram Panchayats in Barasat Block- 1 such that they can overcome all the problems that they are facing presently in maintaining accounting information with the help of ICT.

4. Data sources and Methodology

The study area selected for this research purpose is Barasat Block-1of North 24 Parganas. This Block is comprised of nine Gram Panchayats (Duttapukur-I, Duttapukur-II, Kashimpur, Khilkapur- East, Khilkapur- West, Nilgunge-Ichhapur, Choto-Jagulia, Kotra and Kadambagachhi) .These gram Panchayats are again comprised of several moujas (Block of villages). The reasons behind selecting this study area was that the area is in rural and urban fringe, in spite of being attached to the rural character it has maintained its urban character and the study truly represents both rural as well as urban character. The geographical area was also targeted because time was a constraint for the study. The researcher had to

confine himself within the limits of his own residing block because the study had to be completed within brief span of time. The current study is based on secondary data, which was collected from the Website of GPMS between 1st April, 2016 and 30th April; 2016 which was maintained by Computerization Cell of Panchayats and Rural Development Department, Government of West Bengal. The information collected from this websites involved mainly, financial report, synoptic reports, district wise performance, block level report and Gram Panchayat information etc. The study is basically exploratory in nature and the data are analyzed through using of descriptive statistics.

5. Data Analysis

5.1 An Inter District Analysis of West Bengal

The table no.1 gives a detail view of district wise total Gram Panchayat, total GPMS installed, no. of paperless Gram Panchayats, working status of Gram Panchayats and their percentage of working status over total GPMS install

Table 1. District Wise Synoptic Report

| District | Total GP | Total Installed | Paperless | Working | | | Total Working | Not Working | % Of Total Installed | % Of Paperless Over Total Installed | % Of Excellent Over Total Installed | % Of Good Over Total Installed | % Of Poor Over Total Installed | % Of Not Working Over Total Installed |
|-------------------|----------|-----------------|-----------|-----------|------|------|---------------|-------------|----------------------|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|---------------------------------------|
| | | | | Excellent | Good | Poor | | | | | | | | |
| Bankura | 190 | 190 | 133 | 0 | 0 | 0 | 0 | 190 | 100 | 70 | 0 | 0 | 0 | 100 |
| Birbhum | 167 | 167 | 88 | 90 | 2 | 0 | 92 | 75 | 100 | 53 | 54 | 1 | 0 | 45 |
| Burdwan | 277 | 277 | 277 | 68 | 0 | 0 | 68 | 209 | 100 | 100 | 25 | 0 | 0 | 75 |
| Coochbehar | 128 | 128 | 52 | 77 | 18 | 11 | 106 | 22 | 100 | 41 | 60 | 14 | 9 | 17 |
| Dakshin Dinajpur | 65 | 65 | 55 | 6 | 0 | 0 | 6 | 59 | 100 | 85 | 9 | 0 | 0 | 91 |
| Darjeeling | 134 | 134 | 8 | 41 | 0 | 0 | 41 | 93 | 100 | 6 | 31 | 0 | 0 | 69 |
| Hooghly | 207 | 207 | 207 | 205 | 0 | 0 | 205 | 2 | 100 | 100 | 99 | 0 | 0 | 1 |
| Howrah | 157 | 157 | 157 | 85 | 7 | 0 | 92 | 65 | 100 | 100 | 54 | 4 | 0 | 41 |
| Jalpaiguri | 146 | 146 | 124 | 1 | 0 | 0 | 1 | 145 | 100 | 85 | 1 | 0 | 0 | 99 |
| Malda | 146 | 146 | 79 | 30 | 7 | 16 | 53 | 93 | 100 | 54 | 21 | 5 | 11 | 64 |
| Murshidabad | 254 | 254 | 23 | 123 | 3 | 8 | 134 | 120 | 100 | 9 | 48 | 1 | 3 | 47 |
| Nadia | 187 | 187 | 110 | 15 | 1 | 0 | 16 | 171 | 100 | 59 | 8 | 1 | 0 | 91 |
| North 24-Parganas | 200 | 200 | 119 | 0 | 0 | 0 | 0 | 200 | 100 | 60 | 0 | 0 | 0 | 100 |
| Paschim Midnapore | 290 | 290 | 214 | 57 | 32 | 14 | 103 | 187 | 100 | 74 | 20 | 11 | 5 | 64 |

| | | | | | | | | | | | | | | |
|-----------------------|----------|----------|----------|-----|----|----|----------|----------|-----|-----|----|---|---|----|
| Purba Midnapore | 223 | 223 | 223 | 54 | 0 | 0 | 54 | 169 | 100 | 100 | 24 | 0 | 0 | 76 |
| Purulia | 170 | 170 | 62 | 72 | 0 | 0 | 72 | 98 | 100 | 36 | 42 | 0 | 0 | 58 |
| South 24- Parganas | 312 | 312 | 79 | 7 | 2 | 1 | 10 | 302 | 100 | 25 | 2 | 1 | 0 | 97 |
| Uttar Dinajpur | 98 | 98 | 19 | 7 | 0 | 0 | 7 | 91 | 100 | 19 | 7 | 0 | 0 | 93 |
| Total | 335 1 | 335 1 | 202 9 | 938 | 72 | 50 | 106 0 | 229 1 | 100 | 61 | 28 | 2 | 2 | 68 |

Excellent: Entry lags behind upto 15 days, Good: Entry lags behind 16 to 30 days, Poor: Entry lags behind 31 to 60 days, not working: Entry lags behind more than 60 days.

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5.2 An Inter Block Analysis of North 24 Parganas

The table no.2 shows us the block wise synoptic reports of GPMS. The district North 24 Parganas are divided into 24 blocks. The table reflects the block GPMS installed situation, Paperless condition and simultaneously working status of Gram Panchayats under their respective blocks.

Table 2. Block Wise Synoptic Report of GPMS Status of North 24-Parganas

| Block | Total GP | Installed | Excellent | Good | Poor | Not Working | Paperless |
|---------------|----------|-----------|-----------|------|------|-------------|-----------|
| Amdanga | 8 | 8 | 0 | 0 | 0 | 8 | 5 |
| Baduria | 14 | 14 | 0 | 0 | 0 | 14 | 3 |
| Bagda | 9 | 9 | 0 | 0 | 0 | 9 | 9 |
| Bangaon | 16 | 16 | 0 | 0 | 0 | 16 | 15 |
| Barasat-1 | 9 | 9 | 0 | 0 | 0 | 9 | 9 |
| Barasat-2 | 7 | 7 | 0 | 0 | 0 | 7 | 7 |
| Barrackpore-1 | 8 | 8 | 0 | 0 | 0 | 8 | 8 |
| Barrackpore-2 | 6 | 6 | 0 | 0 | 0 | 6 | 6 |
| Basirhat-1 | 7 | 7 | 0 | 0 | 0 | 7 | 3 |
| Basirhat-2 | 9 | 9 | 0 | 0 | 0 | 9 | 2 |
| Deganga | 13 | 13 | 0 | 0 | 0 | 13 | 2 |
| Gaighata | 13 | 13 | 0 | 0 | 0 | 13 | 10 |
| Habra-1 | 7 | 7 | 0 | 0 | 0 | 7 | 7 |
| Habra-2 | 8 | 8 | 0 | 0 | 0 | 8 | 8 |

| | | | | | | | |
|----------------|-----|-----|---|---|---|-----|-----|
| Haroa | 8 | 8 | 0 | 0 | 0 | 8 | 7 |
| Hasnabad | 9 | 9 | 0 | 0 | 0 | 9 | 0 |
| Hingalganj | 9 | 9 | 0 | 0 | 0 | 9 | 5 |
| Minakha | 8 | 8 | 0 | 0 | 0 | 8 | 4 |
| Rajarhat | 6 | 6 | 0 | 0 | 0 | 6 | 6 |
| Sandeshkhali-1 | 8 | 8 | 0 | 0 | 0 | 8 | 0 |
| Sandeshkhali-2 | 8 | 8 | 0 | 0 | 0 | 8 | 0 |
| Swarupnagar | 10 | 10 | 0 | 0 | 0 | 10 | 3 |
| Total - | 200 | 200 | 0 | 0 | 0 | 200 | 119 |

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5.3 An Inter Gram Panchayat Analysis of Barasat Block-1

This table no.3 shows that the Gram Panchayats wise infrastructure facilities in Barasat Block-1. The table indicates the staff strength, condition of ICT related equipments', like- computer, printer, internet connectivity, electricity condition, etc. of each Gram Panchayats under Barasat Block-I

Table 3. Gram Panchayat Infrastructure Details of Barasat Block-I under North 24-Parganas

| Gram Panchayat | Trained | Untrained | Computers | Printers | LAN | Internet connectivity | | | Electricity | | | Fax | Photocopy | No. of constituency (Part) |
|------------------|---------|-----------|-----------|----------|-----|-----------------------|----------|---------|-------------|---------|-----------|-----|-----------|----------------------------|
| | | | | | | Broadband | Wireless | Dial-Up | General | battery | Generator | | | |
| ChhotoJagulia | 1 | 3 | 6 | 4 | Y | Y | N | N | Y | N | Y | N | N | 30 |
| Duttapukur-I | 1 | 3 | 2 | 2 | N | Y | N | N | Y | N | Y | N | N | 21 |
| Duttapukur-II | 1 | 2 | 3 | 3 | Y | Y | N | N | Y | N | Y | Y | Y | 23 |
| Ichhapur-Nilganj | 1 | 3 | 3 | 3 | Y | Y | N | N | Y | N | Y | Y | Y | 23 |
| Kadambagachhi | 0 | 3 | 3 | 2 | N | Y | N | N | Y | Y | Y | Y | Y | 30 |
| Kashimpur | 1 | 2 | 4 | 3 | N | N | Y | N | Y | N | Y | N | N | 30 |
| Kotra | 1 | 2 | 4 | 2 | N | N | Y | N | Y | Y | N | N | N | 21 |
| Khilkapur West | 1 | 2 | 3 | 2 | Y | N | Y | N | Y | N | Y | Y | Y | 6 |
| Khilkapur East | 1 | 3 | 3 | 3 | N | Y | Y | N | Y | N | N | Y | N | 17 |
| Total | 8 | 23 | 31 | 24 | 4 | 6 | 4 | 0 | 9 | 2 | 7 | 5 | 4 | 201 |

Notes: Yes' denoted as 'Y' and 'No' denoted as 'N'.

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5.4 An Inter Gram Panchayat Fund Upload Status Report of Barasat Block-1

As per GPMS standard every Gram Panchayat in West Bengal has to upload its yearly status report in prescribe form no.27. The table no. 4 reflects the year wise fund upload status of each Gram Panchayat of Barasat Block-1.

Table 4. Annual Fund Upload Status (List of Form 27) from Barasat Block-1 Of North 24-Parganas District

| Sl. No | Name of Gram Panchayats | 2015-16 | 2014-15 | 2013-14 | 2012-13 | 2011-12 | 2010-11 | 2009-10 | 2008-09 |
|--------|-------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1 | ChhotoJagulia | Y | Y | Y | Y | Y | x | Y | x |
| 2 | Duttapukur-I | Y | Y | Y | Y | Y | x | Y | x |
| 3 | Duttapukur-II | Y | Y | Y | Y | Y | x | Y | x |
| 4 | Ichhapur-Nilganj | Y | Y | Y | Y | Y | x | Y | x |
| 5 | Kadambagachhi | Y | Y | Y | Y | Y | x | Y | x |
| 6 | Kashimpur | Y | Y | Y | Y | Y | x | x | x |
| 7 | Kotra | Y | Y | Y | Y | Y | x | Y | x |
| 8 | Khilkapur West | Y | Y | Y | Y | Y | x | Y | x |
| 9 | Khilkapur East | Y | Y | Y | Y | Y | x | Y | x |
| Total | | 9 | 9 | 9 | 9 | 9 | 0 | 8 | 0 |

Notes: 'Uploaded' denoted as 'Y' and 'Not Uploaded' denoted as 'X'

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6. Findings

The findings of the study are given below:

1. Regarding GPMS installation in Gram Panchayats, this study explores that GPMS has been successfully installed in the all Gram Panchayats of North 24 Parganas. In this regard the researcher finds that of all the Gram Panchayats where GPMS has been installed, only 60% are currently operating under 'Paperless' condition. Unfortunately, the researcher is compelled to report here that the overall GPMS performance of the entire district has been labeled as 'Not Working'.
2. Concentrating specifically on the study area, i.e, Barasat Block-1, the researcher finds that the performance of the entire Barasat Block-1 have been labeled as 'Not Working'.
3. Training has always been pivotal factor in determining the performance of any individual or any system. Similarly, this study reveals the fact that the reason for poor performance of ICT is lack of training. Citing the case of Kadambagachhi Gram Panchayat, the researcher finds the facts that lack of trained employees in this Gram Panchayat is the prime cause of this sorry figure of ICT performance.
4. All the Gram Panchayats under Barasat Block-1 have almost same staff pattern irrespective of their constituency part strength. From the information available from the previous chapters it can be summed that lack of staff strength is the root of this ill performance.
5. The allocation of computers for GPMS is not proper for all Gram Panchayats under Barasat Block-I. In Barasat Block-1, there are 31 computers are used by the all Gram Panchayats and these are totally

unevenly distributed among the said Gram Panchayats comprising with their constituency seats strength. So, it is found that computer inability is the one of the reason for lagging of fund upload status in GPMS.

6. Out of 9 Gram Panchayats under Barasat Block 1, only Kotra has no any generator or battery facilities for its power system.

7. In Barasat Block-1, 4 Gram Panchayats (like- Duttapukur-I, ChottoJagulia, Kashimpur, Kotra) have no any photocopy and fax facilities. So, problem of storing records in form of hard copy is the vital problem faced by that Gram panchayats under this block.

8. The epicenter of the study is concentrating on the accounting and financial system implementation of the Gram Panchayats under Barasat Block-1. So, the fund upload status is occupying an important position in this study. It can be easily be summerised that the fund upload status is quite satisfactory except for the Gram Panchayat of Kashimpur. This particular Gram Panchayat as per the information from the secondary data sources is lagging for the financial year 2010-11, 2009-10 and 2008-09.

7. Suggestions and Conclusion

In the light of above discussion, it can be easily understood that the performance of ICT based accounting and financial implementation in Gram Panchayat level is very much depends on some factors, like- staff strength, computer, training facility, internet facilities and electricity condition etc. The study clearly indicates some infrastructural lacunas in the field of ICT adoption in Gram Panchayats under Barasat Block-1. In this regard the Government should adopt following measures for improvement of ICT operation in these Gram Panchayats-

1. Staff strength of every Gram Panchayat has to be maintained commensurate to the work load of that Gram Panchayat.

2. The duration of training has to be increased for habituating the employees with various developments in the process of ICT at Gram Panchayat level.

3. Proper allocation of computer is needed to discharge all the financial work of respective Gram Panchayats with the help of ICT.

4. For the sake of smooth running of ICT at Gram Panchayat level, the authority has to ensure that the internet connectivity in rural area will be sustainable at the satisfactorily level.

5. Every Gram Panchayats under Barasat Block-1 has to be equipped with continuous power supply facilities, like – generator, battery etc, because uninterrupted power supply reduces the time of uploading of accounting and financial information in the web portal.

6. Photocopy and Fax machine are the vital parts of ICT based accounting and financial system in every Gram Panchayat. That is why the authority has to install these equipments in every Gram Panchayat for the sake of facilitating of ICT.

The Gram Panchayats of Barasat Block –I are very near to Barasat District head quarter. Their ICT based performances are treated as benchmark of the overall district. So, the Government needs to have the vision and formulate strategies to bridge the digital divide and provide supporting infrastructure in Gram Panchayats to enhance their capacity. In the emerging scenario information revolution, Panchayats should not be left in isolation. They should be provided with adequate technological resources in order to be able to play a meaningful role in the course of national development.

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