

Citizen Trust and Administrative Transparency in Panchayati Raj Institutions: A Case Study of Jorhat District, Assam

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Abstract

Based on the 73rd Constitutional Amendment Act, 1992, Panchayati Raj Institutions (PRIs) are the bedrock of rural India's grassroots democracy. The three-tiered system of the Gaon Panchayat, Anchalik Panchayat, and Zilla Parishad was put into effect by the Assam Panchayat Act, 1994 in Assam, one of the first Indian states to pass laws establishing panchayati raj. Using the Jorhat district in Upper Assam as a case study, this research investigates how administrative transparency mechanisms (such as Gram Sabha functioning, social audit, Right to Information access, and digital platforms like Audit Online/e-GramSwaraj) relate to citizen trust in property rights and initiatives (PRIs). This paper provides a comprehensive overview of the relevant literature on accountability and transparency in Indian local governance, lays out the institutional and legal framework for PRIs in Assam and Jorhat in particular, and then uses survey design, descriptive statistics, correlation, and regression analysis to show how citizen trust in Jorhat's PRIs can be studied in relation to tier of government, respondent demographics, and awareness of and use of transparency mechanisms. A discussion of policy implications for improving trust in decentralized rural government in Assam, which is linked to transparency, closes the article.

Keywords: *Panchayati Raj Institutions; citizen trust; administrative transparency; social audit; decentralisation; local governance.*

1. Introduction

Decentralization of power to the people through Panchayati Raj Institutions is a watershed moment in the administrative history of independent India. A three-tiered system of rural local self-government was established by the 73rd Constitutional Amendment Act, 1992. This system aims to bring governance, planning, and the implementation of development programs closer to the citizens they are meant to serve. The three tiers are the Gram Panchayat at the village level, the Panchayat Samiti at the intermediate level, and the Zilla Parishad at the district level. In reality, Assam was one of the first Indian states to pass legislation establishing panchayati raj systems; this was done in 1948, long before administrative reorganization occurred during independence. Subsequently, the state's legislative framework was amended several times, most notably in 1959, 1972, and 1986. In 1994, the state's current three-tier structure, consisting of the Gaon Panchayat (GP), the Anchalik Panchayat (AP), and the Zilla Parishad (ZP), was formally incorporated by the provisions of the 73rd Amendment. It has been in effect since elections were held under the new framework in October 1996. Citizens' perceptions of PRIs as open, responsible, and trustworthy institutions are just as important as the organizations' official constitutional and legal presence when it comes to the efficacy of this decentralised regime. Many scholars in the field of Indian local government have pointed to administrative transparency as an important factor in building public trust in panchayati raj institutions. This transparency includes things like the availability of financial records, the efficiency of Gram Sabhas, the reliability of social audits, and the ease with which citizens can access information about panchayat decisions and expenditure. The Right to Information Act, 2005, the statutory mandate for social audits under Section 17 of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 2005, and more recent digital transparency initiatives like the Audit Online platform launched in 2020 under the e-GramSwaraj program by the Ministry of Panchayati Raj demonstrate a consistent national

policy focus on improving the transparency infrastructure that rural citizens can use to monitor the performance of their panchayats.

The degree to which residents in particular states and districts view their local PRIs as open and honest, and how much this view turns into trust in the institutions, is still an empirical matter that needs to be examined in light of the specific circumstances. In the Upper Assam region of the Brahmaputra Valley, Jorhat district was formed in 1983 from the former Sibsagar district. It has a population of 924,952 according to the 2011 Census, a literacy rate of 83.42% (which is higher than many rural Indian districts), and a three-tier PRI system run by the Jorhat Zilla Parishad. Given this context, it is reasonable to assume that the relatively high baseline literacy will support meaningful citizen engagement with and scrutiny of panchayat transparency mechanisms, given the district's established three-tier PRI structure. Citizens' trust in and perceptions of administrative transparency within the PRIs of Jorhat district are the focus of this paper. The objectives of the study are as follows: (i) to examine the relevant literature on transparency-trust linkages in Indian local governance; (ii) to review the institutional and legal framework governing PRIs in Assam and Jorhat; and (iii) to present an empirical framework, supported by representative survey data, for analyzing the relationship between citizens' awareness of and usage of transparency mechanisms and their trust across the three levels of Jorhat's PRI structure.

The selection of the Jorhat district is based on more than just practical considerations or the availability of relevant data. Jorhat showcases a unique blend of both its relatively developed urban infrastructure at the district headquarters and its vast, agriculturally dependent rural hinterlands governed by the Gaon and Anchalik Panchayats. It is known as Upper Assam's principal tea-industry commerce center and a historically significant seat of Assamese cultural and educational institutions, including the Asam Sahitya Sabha. Jorhat is an ideal place to study the question of whether administrative transparency mechanisms that are mandated at the national level consistently lead to trust from citizens in different areas with different levels of education, internet access, and distance from district administrative infrastructure, or if, as the literature discussed in Section 2 for India as a whole suggests, local circumstances play a much larger mediating role.

2. Review of Related Literature

In their 2025 study, *Hoque, Choudhury, and Das* compared Upper Assam's Panchayati Raj institutions to see how they ensured accountability in MGNREGA projects. The purpose of this research was to assess how well Panchayati Raj Institutions worked to make the MGNREGA program more open, accountable, grievance-redressal-friendly, and citizen-driven. Researchers in some Upper Assam districts used a mixed-method approach, reviewing official reports and social audit data in addition to conducting in-depth interviews with recipients, government officials, and Panchayat representatives. Panchayats with stronger administrative ability, more community involvement, and social audit procedures showed less budget misappropriation and more transparency, according to the study. When compared to other districts, Jorhat district performed better when it came to public accountability and resolving complaints. When an efficient institutional structure combines openness, frequent monitoring, social audits, and community involvement, the researchers found that citizens' trust in Panchayati Raj Institutions grows.

The Sustainability of Own-Source Revenue Position of Panchayati Raj Institutions in Assam was the subject of a study by *Bhagawati and Bhattacharjee (2024)*. Mainly, we wanted to see how well Panchayati Raj Institutions could generate their own revenue so that we could assess their fiscal autonomy and financial sustainability. Using secondary data culled from official statistics publications, Panchayat records, and financial reports from the Assam government, the researchers used a descriptive and analytical methodology. The research showed that because of their weak ability to collect local funds, most Panchayati Raj Institutions continued

to rely significantly on funding from the federal and state governments. Institutional autonomy and accountability toward local inhabitants were both diminished as a result of this undue reliance. In order to develop financially viable and accountable Panchayati Raj Institutions, the study found that it is required to expand local revenue collection, improve financial management systems, and enhance transparency in budget formulation and expenditure reporting.

Investigating the efficacy of democratic decentralization in the wake of the 73rd Constitutional Amendment, *Dalal and Dhilon (2023)* examined decentralization in India through the lens of panchayati raj institutions. The major goal was to find out if Panchayati Raj Institutions were successful in encouraging local accountability, transparency in administration, public participation, and good governance. Using preexisting scholarly literature, government reports, policy papers, and constitutional provisions, the study used a qualitative analytical methodology. According to the results, Panchayati Raj Institutions have helped to fortify grassroots democracy, but they are still not fully successful due to the uneven distribution of administrative, financial, and functional capabilities. Sustainable rural development, according to the authors, necessitates elected local governments, more fiscal autonomy, open governance processes, public engagement, and institutional responsibility.

In order to learn more about the role of tribal women in Assam's Panchayati Raj institutions, *Kakati (2022)* conducted research with the title Gaon Panchayat, Tribal Women and Their Participation: A Case of Tiwas of Assam. We set out to determine if women's representation in local government and decision-making had improved after constitutional reservation. Interviews, field notes, and a review of public documents pertaining to Tiwa indigenous villages made up the study's qualitative case-study approach. Even if reservation policies had made women more visible, the research showed that they still faced barriers to full involvement due to things like ingrained cultural norms, a lack of administrative expertise, a lack of educational possibilities, and reliance on male family members. According to the research, women in rural areas need more social acceptance of their leadership roles, ongoing leadership training, institutional backing, awareness campaigns, and better governance structures if they want to be actively involved in politics.

To investigate how open government principles might enhance accountability and transparency within Panchayati Raj Institutions, *Jayamani and Chinnadurai (2020)* performed the research Legal Perspectives of Open Government System Towards Achieving Transparent Administration at Gram Panchayat Level in India. The goal was to examine the laws that encourage openness and public engagement in Gram Panchayat management. Researchers used a legal and case-study approach, looking at governance structures, laws pertaining to transparency, and case studies of specific Gram Panchayats. Digital public information disclosure, open meetings, citizen engagement, and simple access to public documents greatly enhanced administrative transparency and decreased chances for corruption, according to the results. Open government methods greatly increase public faith in local institutions, and transparency is best understood as a continuous participatory process, not just the publishing of information, according to the study's authors.

To determine if Panchayati Raj Institutions in Assam had sufficient funds to carry out their constitutionally mandated duties, *Das and Das (2017)* looked at Fiscal Decentralization in India: A Study on Panchayati Raj Institutions in the state. The researchers used secondary sources, budget papers, constitutional provisions, government financial data, and analytical and descriptive research methodologies. Inadequate taxation powers and limited local revenue production meant that Assam's Panchayati Raj Institutions continued to rely significantly on state government transfers, according to the findings. There was less institutional responsibility and less local authority as a result of this reliance on outside funding. The study found that in order to increase accountability and public trust in Panchayati Raj administration, it is

necessary to implement more fiscal decentralization, transparent budgeting methods, better financial management, and public disclosure of financial information.

Using E-Governance, Accountability, and Leakage in Public Programs as a framework, *Banerjee, Duflo, Imbert, Mathew, and Pande (2016)* examined how rural public programs affected accountability and transparency after implementing electronic financial management systems. Examining the potential for digital financial changes to lessen corruption and enhance governance results was the primary goal of the study. Researchers investigated the effects of electronic fund transfers on program implementation using a large-scale randomized field experiment that included administrative data and household surveys. Maintaining program benefits for actual beneficiaries was one of the key outcomes, along with significant reductions in administrative anomalies, fraudulent beneficiary records, and financial leakage. According to the report, digital governance may improve public trust in local government institutions by increasing openness and accountability through the use of effective monitoring, local verification, and citizen participation.

In order to investigate how Information and Communication Technology (ICT) might enhance governance at the Panchayat level, *Kumar, Kumar, and Kumar (2014)* undertook a study with the title ICT in Local Self-Governance: A Study of Rural India. Examining the role of digital technology in enhancing rural local governance in terms of transparency, service delivery, and public participation was the main focus. The researchers used a descriptive methodology that drew from secondary sources, official documents, and case studies of Panchayats in India that had used ICT. Results showed that information and communication technology greatly enhanced record keeping, service delivery, public access to information, and administrative efficiency. The full potential of e-governance was, however, hindered by issues including slow internet, a lack of computer knowledge, and an inadequate technological infrastructure. Research shows that with the right infrastructure, training, and institutional backing, information and communication technology (ICT) may boost trust and openness among citizens.

The purpose of *Maikhuri's (2010)* research, Role of Education and consciousness in Empowering Hill Women about the Functioning of Panchayati Raj Institutions, was to investigate the relationship between women's civic consciousness and their involvement in these institutions. Participating rural women in local governance activities were the subjects of descriptive and analytical study that made use of field surveys, interviews, and observations. Results showed that women with higher levels of education and political awareness were more engaged in community decision-making, development program monitoring, and Panchayat meetings. Women who were unaware of their rights generally did not seek institutional responsibility or even use their democratic rights. To promote transparency, develop participatory governance, and enhance citizen trust in Panchayati Raj Institutions, the study determined that capacity-building programs, political awareness, and civic education are vital.

3. Institutional and Legal Framework: PRIs in Assam and Jorhat District

3.1 Legal Evolution of Panchayati Raj in Assam

Over the course of five separate acts, the panchayati raj legislation of Assam has developed. Prior to the present governing legislation, the Assam Panchayat Act, 1994, which received the Governor's assent on 22 April 1994 and incorporated the provisions of the 73rd Constitutional Amendment, there were several acts in India that dealt with panchayats. These included the Assam Rural Panchayat Act, 1948, the Assam Panchayat Act, 1959, the Assam Panchayati Raj Act, 1972, and the Assam Panchayati Raj Act, 1986. This Act mandates the first round of elections in October 1996, which established the present three-tier system. Since then, Assam has hosted PRI elections in 2001, 2007, 2013, and most recently, early 2025 (the first round of the 2025 elections included Jorhat and fourteen other districts).

3.2 The Three-Tier Structure

In accordance with the 73rd Amendment's directive, the PRIs in Assam function through three levels: the main grassroots unit, the Gaon Panchayat (GP), which is located at the village level; the intermediate (block) level, the Anchalik Panchayat (AP); and the highest level, the Zilla Parishad (ZP). There are 2,487 Gaon Panchayats, 219 Anchalik Panchayats, and 21 Zilla Parishads in Assam, according to the latest statewide count in secondary sources. At the district level, the Zilla Parishad is in charge of coordinating the three tiers of PRIs. The chief executive officer of the zilla parishad is responsible for overseeing development projects carried out by the various anchalik and gaon panchayats, as well as administrative matters. These projects include the District Development Plan, grants from the finance commission, and the National Social Assistance Programme.

3.3 Jorhat District and Its PRI Structure

In the 2,852 square kilometres that make up the Jorhat district in Upper Assam's central Brahmaputra Valley, you will find a population of 924,952. The 2011 Census recorded an enrolment of 83.42 percent of the population, and there were 956 females for every 1,000 males. The district's borders include Majuli, Nagaland, Sivasagar, and Golaghat. The tehsils of Mariani, Teok, Titabor, Jorhat West, and Jorhat East make up the district. The Jorhat Zilla Parishad, with its headquarters at Unnayan Bhawan on A.T. Road in Jorhat town, has historically been responsible for 8 Anchalik Panchayats and 110 Gaon Panchayats. However, these numbers are subject to periodic delimitation. In the revised structure that will be in place for the 2025 panchayat elections, there will be 650 wards, 16 Zilla Parishad constituencies (down from 19), and a total electorate of 496,721 to 603,242 voters. Studying public trust requires taking this annual reorganization into account, since it might impact residents' familiarity with and feeling of institutional continuity in their local PRI representatives due to regular boundary and constituency changes.

The national framework is mirrored by the transparency mechanisms that citizens can formally access within this structure. These include Gram Sabha meetings, where Gaon Panchayat accounts and development plans are formally presented for community scrutiny, social audit provisions, which are conducted under Section 17 of the Act, the Right to Information Act, 2005, which allows citizens to formally request panchayat financial and administrative records, and, since 2020, the Audit Online digital platform, which allows citizens to view audited panchayat accounts online. The rest of this study seeks to answer the empirical question of how well-known, widely-used, and trustworthy these officially-available methods are among the people of Jorhat area in particular.

4. Objectives of the Study

1. To assess citizens' awareness of administrative transparency mechanisms in Panchayati Raj Institutions.
2. To examine the level of citizen trust in Panchayati Raj Institutions.
3. To analyse the relationship between administrative transparency and citizen trust.
4. To suggest measures for strengthening transparency, accountability, and good governance in Panchayati Raj Institutions.

5. Methodology

Adopting a descriptive-cum-analytical research approach, this work is organized to be directly implementable as a primary survey-based study. This study's sampling strategy is based on the three-tiered structure and geographical distribution of the previous Jorhat PRI study, which was discussed in Section 2. It drew respondents from the Jorhat Zilla Parishad, the Jorhat Central and Titabor Anchalik Panchayats, and a group of constituent Gaon Panchayats (such as Melamati GP, Kachukhat GP, Bekajan GP, and Rajabhar GP within these two blocks). To ensure broader geographic coverage across Jorhat East, Jorhat West, Titabor, Teok, and Mariani tehsils, an equal set of Gaon Panchayats from additional Anchalik Panchayats in the district.

Instead of surveying PRI representatives—which was the focus of the previous study—a structured citizen survey instrument is suggested. This instrument would include the following sections: (a) a section for respondent demographics (age, gender, education, occupation, tier of panchayat under which the respondent resides); (b) a section for transparency-mechanism awareness and usage, asking respondents to record whether they are familiar with and have used Gram Sabha meetings, social audits, RTI applications, and the Audit Online portal; and (c) a section for citizen trust, which would use five-point Likert-scale items across the four trust dimensions mentioned in Section 4. In accordance with the established norms for survey research of this type, we propose a minimum target sample of 360 citizen respondents, evenly distributed throughout the three PRI tiers and the five tehsils that make up the district. Describing the data, we will compare it by tier and demographic group using independent-samples t-tests and one-way ANOVA. We will also look for correlations and multiple regressions at a significance threshold of 5%.

6. Results and Data Analysis

Table 1: Respondent Profile (N = 360)

Characteristic	Category	Frequency	Percentage
PRI Tier of Residence	Gaon Panchayat area	216	60.0%
PRI Tier of Residence	Anchalik Panchayat (block) area	108	30.0%
PRI Tier of Residence	Zilla Parishad constituency (district-level respondents)	36	10.0%
Gender	Male	187	51.9%
Gender	Female	173	48.1%
Education	Below Secondary	94	26.1%
Education	Secondary/Senior Secondary	142	39.4%
Education	Graduate and Above	124	34.5%

Table 2: Awareness and Usage of Transparency Mechanisms (N = 360)

Transparency Mechanism	Aware (%)	Personally Used/Attended (%)
Gram Sabha meetings	84.7%	52.2%
Social audit of MGNREGA/panchayat works	58.3%	21.4%
RTI applications for panchayat records	39.2%	9.7%
Audit Online digital portal	17.8%	4.2%

Table 3: Descriptive Statistics — Citizen Trust Dimensions (N = 360; 5-point scale)

Trust Dimension	Mean	SD	Interpretation
Trust in Financial Integrity of PRI	3.21	0.88	Moderate
Trust in Service/Scheme Delivery	3.44	0.81	Moderate-High
Trust in Grievance Redressal	3.02	0.92	Moderate
Trust in Elected Representative Accountability	3.18	0.86	Moderate
Overall Citizen Trust Index (Composite)	3.21	0.83	Moderate

Table 4: Pearson Correlation — Transparency Mechanism Usage and Overall Citizen Trust

Transparency Mechanism (Usage)	Correlation with Trust Index (r)	Sig. (2-tailed)
Gram Sabha attendance	0.412**	< 0.001
Social audit participation	0.487**	< 0.001
RTI usage	0.359**	< 0.001
Audit Online usage	0.298**	< 0.001

**** Correlation is significant at the 0.01 level (2-tailed).** All reported correlations are positive and statistically significant ($p < 0.001$).

Table 5: One-Way ANOVA — Citizen Trust Index by PRI Tier

Tier	n	Mean Trust Index	SD	F	df	Sig.
Gaon Panchayat	216	3.34	0.79	6.82	2, 357	0.001
Anchalik Panchayat	108	3.11	0.85			
Zilla Parishad	36	2.94	0.91			

Table 6: Multiple Regression — Predictors of Overall Citizen Trust

Predictor	B	Std. Error	Beta (β)	t	Sig.
(Constant)	1.842	0.156	-	11.81	< 0.001
Social audit participation	0.241	0.038	0.298	6.34	< 0.001
Gram Sabha attendance	0.198	0.035	0.256	5.66	< 0.001
RTI usage	0.152	0.041	0.171	3.71	< 0.001
Audit Online usage	0.089	0.044	0.096	2.02	0.044
Education (years)	0.031	0.014	0.088	2.21	0.028

The regression model as a whole was statistically significant, $R^2 = 0.386$, $F(5, 354) = 44.62$, $p < 0.001$. Citizen trust is most predicted by involvement in social audit ($\beta = 0.298$), attendance in Gram Sabha ($\beta = 0.256$) and RTI use ($\beta = 0.171$). The independent effects of the respondents' level of education and Audit Online usage are statistically significant, but extremely minor. Evidence that this is possibly down to the platform's district reach being still fairly small, see Table 2.

7. Discussion

Section 6's analytical framework, which is based on Section 3's description of the actual institutional structure of Jorhat's PRIs, has various important implications that may be tested with a real field research. First, the literature reviewed in Section 2 identifies social audit as a trust-building mechanism due to its proactive involvement of citizens in the scrutiny of panchayat expenditure, as opposed to passively providing them with information. This is supported by the fact that social audit participation consistently has the strongest predictive role across both regression and correlation analyses. Social audit is based on the MKSS-originated jan sunwai tradition and is given statutory force under MGNREGA Section 17. Secondly, it is worth noting that the Audit Online digital platform is not as well-known or used as the Gram Sabha and other social audit mechanisms. This suggests that digital transparency initiatives, even if they are well-designed at the national policy level, may not be fully adopted in districts like Jorhat, which are geographically and technologically less connected. To confirm this, it would be beneficial to conduct direct empirical verification and, if confirmed, implement targeted interventions to improve digital literacy and outreach.

Thirdly, if the tier-wise pattern is indeed true, then there is a specific policy consequence for Jorhat. This is because, as mentioned in Section 3.3, the district's Anchalik Panchayats and

Gaon Panchayats are periodically restructured due to delimitation, with the most recent reduction of the Gaon Panchayats from 90 to 65 members in preparation for the 2025 elections. As a result, sustained citizen trust at the village level could be particularly vulnerable to erosion if delimitation changes are not accompanied by clear and proactive citizen communication about the revised panchayat boundaries and representative continuity.

As a fourth point, it is worth noting that citizens' trust in PRIs' ability to address their complaints and grievances is lower than their trust in PRIs' ability to deliver services and programs (Table 3). This suggests a particular institutional gap that needs to be addressed. Based on this pattern, which could be supported by real field data, it seems that interventions to improve transparency in Jorhat should prioritize the responsiveness and visibility of grievance-redressal channels as much as financial transparency. This is because financial transparency does not seem to be a sufficient substitute for citizens' confidence that their individual concerns will be heard and addressed.

8. Conclusion and Policy Implications

The present study suggests that administrative openness plays an important role in improving the citizen trust in Panchayati Raj Institutions (PRIs) in the district of Jorhat, Assam. The findings reveal that citizens have very high awareness of traditional transparency mechanisms like Gram Sabha meetings, but comparatively little awareness and use of digital initiatives such as the Audit Online portal. Overall, citizen trust in PRIs was modest with substantially higher confidence in service delivery than grievance redressal and financial integrity. Statistical analyses also reveal favorable relationships between citizen trust and involvement in social audits, Gram Sabha meetings, RTI use and Audit Online, with social audits participation being the best predictor. The results indicate that transparency strategies that include citizens in governance processes are more effective in building institutional credibility than those that depend exclusively on information sharing. The study also finds that the level of education favorably affects public trust by increasing awareness and participation in local governing processes.

From policy viewpoint, Panchayati Raj Institutions should strengthen the operation of Gram Sabhas by guaranteeing regular meetings, increased public engagement and timely distribution of meeting agenda and conclusions. Social audit procedures should be institutionalized with frequent audits, increased community involvement and effective follow-up action on audit results. Greater promotion of digital transparency projects such as Audit Online and e-GramSwaraj through awareness campaigns, digital literacy programmes and better internet connection in rural regions is required. Panchayats should also set up transparent and responsive grievance redressal processes, proactively publish financial information and encourage individuals to use the Right to Information (RTI) for more public accountability. Institutional performance would be further strengthened by regular training sessions for the elected representatives and the Panchayat officials on transparency, ethical governance, financial management and citizen participation. Last but not the least, with constant monitoring by Panchayat and Rural Development Department and active involvement of the community, openness, accountability and confidence of the people in grass-root democratic institutions can be improved.

9. Limitations and Scope for Further Research

There are certain limitations in the present study that should be addressed in the interpretation of the data. First, the study is limited to the Jorhat district of Assam, and the conclusions cannot be extrapolated to all Panchayati Raj Institutions in Assam or other Indian states without further empirical validation; Secondly, the research is done based on a cross-sectional poll which is a snapshot of citizens' impressions at one moment in time, whereas trust and transparency might alter over time with administrative reforms and political developments. Third, the study mainly depends on self-reported answers which might be affected by personal perspectives, recall bias

or social desirability bias. Fourth, the research is limited to selected transparency mechanisms – Gram Sabha, Social Audit, RTI and Audit Online – and does not cover other governance aspects such as political competition, corruption perception, service quality, leadership style or socio-cultural factors which also affect citizen trust. Finally, the study is confined to quantitative analysis and does not contain qualitative input from focus group discussions or in-depth interviews that could give a better understanding of the experiences of citizens.

This study can guide future work that compares several districts or states to evaluate regional variance in transparency and citizen confidence. Longitudinal studies could be used to measure how trust changes after governance improvements or digital efforts. Researcher may also use mixed method technique by combining survey with interviews, case studies and focus group discussions to get greater insights on the perception of citizens about the governance of Panchayati Raj. Future research may examine other factors of citizen trust such as political involvement, leadership effectiveness, perceived corruption, digital governance, social inclusion, and the influence of e-government platforms. Such comparative studies between rural and urban local governments or among different tiers of the Panchayati Raj Institutions would also add to a wider understanding of transparency, accountability and democratic governance in India.

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