

## C E R T I F I C A T E

This is to certify that, the dissertation entitled, "THE CHANGING PATTERN OF REVENUE AND EXPENDITURE OF VILLAGE PANCHAYATS IN PANHALA TALUKA, KOLHAPUR DISTRICT", has been completed by Mr. Attar A. D. under my guidance and submitted to the Shivaji University, Kolhapur in partial fulfillment of the requirement for the Degree of Master of Philosophy in Economics. I further declare that the same has not been submitted for award of any other Diploma or Degree either of this University or any other University.

Place : Kolhapur

Date : 30/6/2007



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