

# CHAPTER-I

INTRODUCTION AND

REVIEW

OF LITERATURE

## **CHAPTER I**

### **INTRODUCTION AND REVIEW OF LITERATURE**

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## CHAPTER I

### INTRODUCTION AND REVIEW OF LITERATURE

#### 1.1 Introduction

The Panchayat Raj has been playing an important role in the rural development. It introduced since ancient times in different forms. During British period, Lord Rippon was the viceroy. He was the first person who came out with a resolution on 18 May 1882 to provide local government, but he failed. Mahatma Gandhiji, the father of the nation remarked that the Indian Independence must begin at the bottom, and his dream has been translated into reality with the introduction of the Panchayat Raj System to ensure peoples participation in rural development.

In India, Rajasthan was the first times state inaugurates Panchayat Raj in 1959 after the Balvantray Mehta study team's recommendations. On 1 May 1960, the State of Maharashtra was formed and Bombay is its capital. The State Government appoints a committee on Democratic Decentralization headed by Shri. Vasantao Naik to study the subject of Panchayat Raj in all aspects and Panchayati Raj institution had launched in Maharashtra on 1 May 1962 on the recommendation of Shri.Vasantao Naik Committee. Maharashtra State had adopted by the new three tiers Panchayat Raj System. The pattern adopted in the three-tier system of Panchayati Raj included a Zilla Parishad at the District level, the Panchayat Samiti at the Taluka level and Village Panchayat at the Village level.

The Village Panchayat has been playing a significant role at Village level in improving the living standard of the people. Their main functions are the supply of drinking water, building, and repair's roads and gutters, facility of streetlight, education, provide funds for backward class people,

etc. The income source of Village Panchayats like tax for house, fair, health, water, market, etc. and fees, and grants from Government, etc.

The present study attempted to study the finance of the Village Panchayats and to make review of their income and expenditure pattern. There are two villages selected for study purpose. These two villages are namely Erandoli and Arag Village Panchayats in Miraj Taluka. The study attempted to observe the income, expenditure, trend of these two villages with comprehensive comparative analysis.

### **1.2 Title of the study**

The title of the present research work is apt, simple and meaningful. It is as below.

“Study of Financial Status of Erandoli and Arag Village Panchayat”

### **1.3 Objectives of the study**

The main objectives of the present study are as below.

- 1) To study the overall budgetary trends of Erandoli and Arag Village Panchayat.
- 2) To analyse the changing trends in components wise income source of Erandoli and Arag Village Panchayat.
- 3) To analyse the changing trends in components wise expenditure sources of Erandoli and Arag Village Panchayat.
- 4) To make comparative financial analysis of Erandoli and Arag Village Panchayats.
- 5) To suggest appropriate policy implication and necessary suggestions for the better financial operations.

#### **1.4 Hypothesis of the study**

- 1) Budget plays a very vital role in development of Village Panchayats.
- 2) Both Income and Expenditure sides of Village Panchayats are shows growing trends.

#### **1.5 Significance of the study**

The present study brings the significant role in the local government. Most of the difficulties of Village Panchayats will be solve through this study. The present study will be beneficial to the people in the light of welfare. The study will be also useful to suggest measures to solve the problems regarding Panchayats finance.

#### **1.6 Scope and Limitations of the study**

**Scope of the Study** - Village Panchayat is an important part of the Panchayat administration. The present study helps to train the village people in the art of governing themselves. It trains and develops local rural people in democratic procedure. In this way, Village Panchayat has played a vital role at the village level in improving the living conditions and standard of the people.

#### **Limitations of the study**

The limitations of the present study are as follows-

- 1) This study is limited to only the finances of Erandoli and Arag Village Panchayat.
- 2) The present study is based on the secondary data.
- 3) This study period is limited to only three years, i.e from 2009-10 to 2011-12.

## **1.7 Research Methodology**

### **1. Study Area**

The area selected for the study is confined to two villages Panchayats in Sangli District i.e. Erandoli Village Panchayat and Arag Village Panchayat of Miraj Taluka.

### **2. Data Collection and Data Processing**

The present study is exclusively based on the secondary data. The necessary secondary data has gathered from the official records of the selected Village Panchayats. The collected data were classified, tabulated, and processed by using the computer software package such as Excel. The collected data were processed by using appropriate statistical tools like Ratio Analysis, Simple and Compound Growth Rate (CGR) etc. Based on the results from the analysis of the data the conclusions have been drawn and suggestions are given to deal with the problems relating to Village Panchayat in Sangli District in Maharashtra for the period 2009-10 to 2011-12.

### **3. Study Period**

The study has attempted analyses both income and expenditure trend of selected Village Panchayats. The period of the study is fixed i.e from 2009-10 to 2011-12.

## **1.8 Chapter Scheme**

The chapter scheme of the study is as follows.

Chapter I - Introduction and Review of Literature

Chapter II - Overall budgetary trends of Erandoli and Arag Village Panchayat

- Chapter III - Analysis the Income Sources of Erandoli and Arag Village Panchayat
- Chapter IV - Analysis the Expenditure Sources of Erandoli and Arag Village Panchayat
- Chapter V - Comparative Study of Erandoli and Arag Village Panchayat
- Chapter VI - Findings, Conclusions and suggestions

### **1.9 Review of Literature**

The Review of Literature in Research is very necessary because review highlights the various aspects and issues regarding the research topic covered by the previous research studies. The researcher has reviewed following few related research literatures.

**Geol S. L. and Rajneesh Saline, (2003),<sup>1</sup>** In their book “Panchayati Raj in India: Theory and Practice” within 16 chapters, all aspects of Panchayati Raj System have been analyzed critically to come out with suggestions for improvement. Chapter 1 to 5 discusses the genesis, growth and diversification or Panchayati Raj System in India, organization and functions, Gram Sabha, Gram Panchayat, Taluka Panchayat and Zilla Panchayat. Chapter 7 to 9 deals with training and capacity building of elected functionaries, financial administration, planning and personnel administration in Panchayati Raj System in India. It is seen that the prevalent system of administration has great strong Panchayati hold over Panchayati Raj System in India and is not encouraging devolution of power. Chapter 10 to 15 deals with people’s participation, women empowerment, programme, administration, planning for Panchayati Raj System in India,

Non Government Organizations and Panchayati Raj and state control over Panchayati Raj System in India and lastly chapter 16 gives the conclusions with recent developments and suggestions for improvement in various areas. All the chapters have been supplemented with charts, tables, case studies, etc. All the latest reports of Government of India, including standing committee reports have been taken in order to account. The author concluded that the book would be of great use to student, faculty members, policy-makers, planners, decision-makers, and elected members of Panchayat Raj Institution system.

**Sisodia Yatindra Singh, (2005),<sup>2</sup>** in his book “Functioning of Panchayat Raj System,” The Madhya Pradesh Institute of Social Science Research, Ujjain organized a national seminar on a decade of Panchayati Raj in India. Retrospect, challenges, and ways ahead to threadbare the multifaceted issues related to Panchayats in India. This book is the outcome of the seminar; the special attention is focused on the following sub-themes they are the first part, structure, and functioning of Panchayat Raj Institutions has six chapters that discuss the basic structure and functioning of Panchayati Raj Institutions. This part provides adequate details of the evolution of Panchayat Raj in the States of India. The second part, marginalized sections and their participation have four chapters, two of which trace women’s participation and performance in panchayats while another two discuss the working of tribal panchayats. The third part, Institute of mechanism and grassroots, decision-making has two chapters, one of which discuss power structure and another one deals with the working of Gram Sabhas. The fourth part, Natural Resource Management and Panchayati Raj Institutions have three chapters. In fifth, part NGOs, Panchayats, and Capacity Building



Initiations. The sixth part, Power Structure, leadership and Political structure play a significance role in the working of PRI. The last part, Decentralized Planning and Finance have four chapters, their linkages with society and polity, globalization and decentralization, financial status of Panchayats in Madhya Pradesh and planning at the village level. The author concludes that understanding the macro dynamics of decentralized governance in India. Furthermore, find out the achievements and problems of governance at the grassroots level.

**Inamdar N. R.,(1970),<sup>3</sup>** in his book “Functioning of Village Panchayats” author examined the working of the four Village Panchayats in Maharashtra during the period 1960-62. Four villages are Dehu, Dhamni, Rahatwade, and Khadakwasla. The study covers with the self-governing and functional aspects of the four village panchayats. Dehu and Dhamni Village Panchayats worked successfully and on democratic lines but superior to Dhamni. Rahatwade and Khadakwasla were two unsatisfactory Panchayats, Both failed to discharge the elementary functions of the Panchayats and suffered due to village functions and lack of finance. While, Rahatwade Panchayat was economically poor and culturally backward and Khadakwasla Panchayat was economically not tottering and culturally right in the centre of change. The major caste did not prevent the progress of these panchayats.

**Mathew George (editor),(2000),<sup>4</sup>** The Institute of Social Sciences had published “Status of Panchayati Raj in the States and Union Territories of India” and George Mathew was the editor of the book. In this book, three special articles, they are Panchayat Raj in India- and overview by George Mathew, Panchayats in a scheduled area by S. K. Singh and Panchayats and Women by

Nirmala Buch. In the twenty-five chapters related to twenty-five states written by different author. This study traced the historical and structural evolution of panchayats in each state from the earliest times to 2000. Then the book also covers with the seven Union Territories. It moreover provides extensive statistical data on which to most of the states are nodal territorial units for rural development. This book is useful for researchers and other interested in the study of the development process in the rural areas.

**Dutta Nikunjalata,(1989),<sup>5</sup>** in his book, "Village Panchayats in India" A case study of Assam has examined the working of Gaon Panchayats in Assam, during the period 1974-78 and also examine what type of leadership is actually emerging in the Gaon Panchayats of Assam. Moreover, Panchayat leader's role in the decision making process and their place in the politics of linkage have also been covered in their study. All information was collected from secondary data periodical report of Panchayats, procedures of the selected Gaon Panchayats etc. It is based on the study of three Gaon Panchayats namely Kheremia, Bogdung and Lahowal- all situated in the district of Dibrugarh in Assam. The study has examined the role of Panchayat leadership in realizing the objectives of the Assam Panchayat Raj Act of 1972 with specific reference to democratic decentralization, politicization, modernization, decision making and political linkage.

**Jathak R. V, (1964),<sup>6</sup>** The author of the book "Evolution of Panchayat Raj in India" has presented first chapter historical background of the Village Panchayats in ancient India and in the British period. In second chapter, he explained about local self-government under British regime, then Mehta Committees reports

than establishment of the three tiers Institution, In chapter four and power, functions and resources of each tier in the legislations in different states. The Nyay Panchayats are discussed in the succeeding chapters. Lastly, author concludes that this book will be found very useful to research students and to be other interested and connected with Panchayat Raj in this country.

**Harichandran C, (1983),<sup>7</sup>** the present study is to access the role of Panchayat Institution in rural development, in particular, reference to Tamil Nadu. He studied the two Panchayat Unions and four Panchayats. First hand, data are collected various aspects, particularly on economic aspects for the period from 1961-62 to 1973-74. The data has been collected and analyzed. Revenue, expenditure, and physical achievement's data have been also collected and analyzed for the period. In the period, total revenue increased while expenditure under health, welfare, and water supply increases. An overall picture of the expenditure pattern of unions would reveal that they concentrated more on development programmes than maintenance work.

**Alagh Yoginder K, (2005)<sup>8</sup>**, The paper Panchayati Raj and Planning in India based on the functioning of the new decentralized system has been examined with three case studies concerning rural roads planning and their implementation. The paper is divided into three sections. The first section includes a brief background of Decentralized development effort in India and the considerable attempts at reorganizing the system in the late 1980s and the early 1990s. The second section gives three case studies of rural road's planning, and development first is a study of Ahmadabad district of Gujarat. The second relates to the development of roads network in a watershed development project in India's first major co-operative sugar

factory area in western India. The third is the Marathwada study of local planning in Aurangabad district, which has yet not taken off. The third section draws policy conclusions for an Institute final development.

The research paper is based on secondary data, and three case studies were developed by field visits followed by data collection by the author and selected field collaborators. The paper concludes that the challenge of making this new phase of commitment of the political leadership, bureaucracy and the people themselves. Therefore, strong leadership and political will be the necessary conditions for facing the challenge the local self-government to become effective instruments of social and economic development of rural areas.

**Sharma Rajesh and Didwania Manish, (2012),<sup>9</sup>** author study the theme of financial position of Gram Panchayats. This paper tells more about a case study of a district Jind in Haryana State out of seven community Development Blocks, this study covers five blocks, which are-Jind, Safidon, Pillukhera, Uchana and Narwana. Two-Gram Panchayats from each Block have been selected randomly, which are adjacent block. The paper is based on the analysis of secondary data. Income and expenditure data of Selected Gram Panchayats were collected from Gram Panchayat registers, which are being maintained by the Sarpanch with help of panchayat secretary from the period of 2006-2011.

The author concludes that there is a mismatch between income and expenditure for sample Gram Panchayats in the district Jind. Shamlat land and Panchayat Raj Institutions grant is two main sources of income for Gram Panchayats. The other sources of income are not playing any significant role in the social- economic development of Gram Panchayats, Similarly, expenditure also increasing, which shows

the mismatch with income. This marks the importance of development and construction works for Gram Panchayats in the district Jind.

**Kadam Ravindranath N., (2012)**<sup>10</sup>, author studies the role of Gram Panchayat in rural development in general of Mudhol Taluka in the district. This paper tells more about the need and importance of the study, objectives of the study, hypothesis, observations, evolutions of Panchayat Raj, and development programs in Uttur Gram Panchayat.

The paper is based on the analysis of primary and secondary data, and information collected over 2001-2002 to 2005-2006. Research tools such as interview and participant observation were used. The secondary data collected from official records of Gram Panchayat Uttur. In this article, the author firstly explains about the role of Gram Panchayati in Rural Development. The main objectives of the study are to evaluate the rural development activities of Uttur Gram Panchayat. The programmes implemented in Uttur Gram Panchayat are SJGSY, JRY, and EAS housing schemes like Ashraya, Neraly Bhagya, Indira Awas Yojana, Ambedkar Yojana, and Bhagya Jyoti. The author concludes that after the implementation of rural development programmes most of the people have become employed in agriculture and animal husbandry, sheep rearing, handicrafts, small business and other activities. The implementation of rural programmes like SJGSY, housing schemes and power schemes has created gainful activities for poor people.

**Sahasranaman Anand, (2012)**<sup>11</sup>, The paper Panchayat finances based on the analysis of three villages- Pallavapuram, Pandiyapuram and Cholapuram in Tamilnadu, on the above study of three villages this paper argues that many Gram Panchayats are today in a position to

finance themselves and build a culture of self-dependence on devolutions from state governments. The paper is based on the analysis of data and information collected over 2001 and 2007 to 2010 through the census of India 2001, journals, reports, etc. The demographic and income profiles, average and median household income of the three villages is explained. Tamilnadu Panchayat Raj Act has passed in 1994. The Act clearly states that Gram Panchayats are statutorily bodies responsible for the functions, administrative structure. The own revenues of the Panchayats mainly include three components – house tax, water charges and professional tax. These components are hampered by low tax rates and fees, under collection and poor collection efficiencies. Panchayat receives their assigned and devolved revenues, irrespective of the quality.

The author feels that the panchayats cannot only depend on state government devolutions but also have to increase their own revenue base quite substantially. Overall, the evidence from the analysis appears to confirm the second-generation fiscal federalism literature on fiscal decentralization and soft budget. Increase in own revenue generation would decrease dependence on state government grants and increase the accountability of panchayat. The Creating rural development fund and requiring SFC has to recommend tax bonds could have a transformative effect on local governance. The paper concludes that with a judicious increase in their tax and fee regimes, all three will be in a position to self – finance a substantial portion of their infrastructure and service needs. Their current dependence on state government devolutions could end, bringing in important improvement in governances, especially those related to independence and accountability to citizens.

**Babu Devendra M, (2009)** <sup>12</sup>, the paper “Fiscal Empowerment of Panchayats in India,” focused on review the financial position of Panchayats in India. The political structure and the number of governments in India have been shown in chart I. There are 28 States and 7 Union Territories at the sub national level, 3723 ULBs, 9 autonomous District Committees and 2, 43,676 Panchayats at the sub-state level. The Panchayat again has a three-tier structure below the state. The required information was collected from secondary data, and these data gathered from official records. Then tabulation and interpreted the data with the help of necessary statistical tools. The main findings are the panchayats have very little fiscal autonomy. The locally raised revenues are negligible. Funds flow from higher-level governments is very low and lack of principles. The transfers are made at the convenience and mercy of such governments.

**Gupta J.P., (2006)** <sup>13</sup> , the paper “Rural Local Self-Government in Punjab, Its Evolution, Functioning and Functional Deficiencies,” critically examines different facets of issues with special reference to the Panchayat Raj in Punjab. Author discussed on evolution of the Panchayat Raj System in India and also in Punjab, features of 73<sup>rd</sup> Constitutional Amendment, devolution and funds to Panchayat Raj Institution in Punjab. The author concludes that the local self-government institution in Punjab the Village Panchayat is expected to involve in all development functions at the grassroots level, they do not have their own staff of the line departments has been transferred to them. The uneven distribution of functionaries and funds are distributed among the three-tiers of the Panchayat Raj Institution. Revenue from a village properly handled by Panchayats is adequate but not enough to meet the administrative

expenditure of the Village Panchayats. The author suggested that the Punjab Government could implement the Panchayat Raj Act 1994 by following practices adopted by other progressive states of India and seriously implementing the report of the central and State Finance Commission for the local government institution as in the 73rd Constitution Amendment.

**Menkar Dilip, (2012)**<sup>14</sup>, the paper “Local Government in Maharashtra” based on the general structure of Local Governance in India, and it is classified in two categories Urban Local Government and Rural Local Government. In Maharashtra, the same Local Governance classified in two categories Urban Local Government and Rural Local Government. The chapter will discuss the nature-aligned functions of Local Government in Maharashtra. Lastly, the paper concludes with the position of Urban Local Government in Nashik District.

**Kamble P. S. (2008)**<sup>15</sup>, in his paper “Role of Village Panchayats in the Rural Development of Kolhapur District,” studies the finance of Village Panchayat in Kolhapur District. Village Panchayats plays a vital role in rural development. He finds some conclusions that Village Panchayat is a backbone of rural local bodies. Panchayats mainly depends on taxes as a source of income. Non-tax source also contributes to the total income of the Government. All Panchayats were depending on grants. The expenditure on administration of the Panchayats was higher.

**Ahmad Nesar, (1998)**<sup>16</sup>, the present paper “A study of Panchayat Finance in India” is conducted with a view to understand the system of Panchayat Finance taking the states Kerala and Rajasthan in India. The study is related to the finance of PRIs as well as decentralization of the fiscal process of two States. In Kerala PRIs enjoy a greater level of



functional and financial autonomy and also people' participation in developmental planning has been given a campaign mode. Whereas Rajasthan is, first to introduce the modern system of panchayat in the country, but there is lacked of funds, no financial autonomy, also high poverty, drought situation, and people's low participation in the system.

**Bakshi Aparajita and Okase Jun-ichi, (2008),<sup>17</sup>** the paper "Panchayat Level Data base: A West Bengal Case Study" studied the overall status of data available at the gram panchayat in West Bengal. The author selected Raina gram panchayat and Bidyanidhi village in Barddhaman district in West Bengal for the study. Barddhaman District is regarded of high incomes and literacy in the State. The purpose of the study is to assess the potential of the gram panchayat database as an instrument for planning and policy implementation for the study. The author visited to the Raina Gram Panchayat and Bidyanidhi Village, conducted interviews with panchayat members and officials on their administrative setup, and collected various data used for their governance, then he identified the main data sources available at the gram panchayat and below for local level planning and its implementation.

**Dhonde S.V, (2000),<sup>18</sup>** "Study of Village Panchayat Finance," the present study attempts to study the finance of village panchayats and review their revenue and expenditure pattern of six villages in Jawali Taluka of Satara District. These villages are Kudal, Sartale, and Saigaon; Dare (Bk) and Anewadi. The study attempts to analyze the revenue composition, expenditure analysis, and study of the tax structure of the Village Panchayat. The period of the study is selected from 1990-91 to 1997-98 for which comparative data are available. The main objectives are the study of the overall budgetary trends in Village Panchayat. The study is mainly based on secondary data gathered from the official

records of the Village Panchayats and data collected, tabulated, and interpreted with the help of necessary statistical tools. The main findings are Village Panchayats have been playing a vital role at the village level in improving the living conditions and status of the people.

**Bhandare S.A, (2007),<sup>19</sup>** “Finance of Hupari Village Panchayat,” the dissertation attempts to study the finance of Hupari Village Panchayat to study the overall budgetary trends, to analyze income and expenditure source. The period of the study is selected from 2000-01 to 2005-06 for which comparative data is available. The study is mainly based on secondary data gathered from the official records of the Hupari Village Panchayat. The collected data tabulated and interpreted with the help of statistical tools. The main findings are Hupari Village Panchayat faced deficit for above four years, and it was having a larger volume of a deficit, but better performance in the collection of tax revenue. Lastly, author suggested that Village Panchayat could assume a finer role in planning and implementation of economic activities, for doing this Village Panchayat should be given finer power to collect revenue, so that it can work successfully.

**Kadam B. J. (2008),<sup>20</sup>** in his M.Phil Dissertation “Village Panchayats and Rural Development,” he studied the Panhala Taluka in Kolhapur District as in all 111 Village Panchayats, out of that 5% sample based on stratified sampling consisting of both the high and low income Panchayats have been taken. This consists of total six Panchayats divided three into high income and three into a low-income group of Panchayats. The high- income Panchayats are Kodoli, Wadi Ratnagiri, Panore and low income Panchayats are Kolik, Pisotri, Salawadi for the period of nine years from 2000-01 to 2008-09. The main objective of the study is to find out the overall budgetary

position of the Village Panchayats and examine the growth and composition of revenue and expenditure, to identify the problems and suggest measures. The main findings are above six Panchayats in Panhala Taluka have faced the problems of deficit during the period of the study. He did not find a single Panchayat, which was not in deficit. He lastly, concluded that the role of Village Panchayat has been playing an important role in rural development, but it is not adequate. Inadequate revenue as indicated by deficit, a shortfall of capital receipts and capital expenditure are important. Hence, they have neglected economic development as well as capital expenditure in rural development. It is necessary to pay attention by Panchayats in adequate revenue mobilization as well as on spending for water supply, education, agriculture, environment protection, etc.

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