

Chapter - 3

Chapter - III

GROWTH AND COMPOSITION OF REVENUE OF THE VILLAGE PANCHAYAT

3.1 Growth of Revenue of the Village Panchayats

3.1.1 Introduction

The village Panchayat levies various Taxes on the people and collect their revenues through the taxes. Sub total of tax revenue (forest auction, rent) and grant is the total revenue .In general the village Panchayats use following sources of revenue collection.

A) Tax Revenue:

- 1) House Tax
- 2) Light Tax
- 3) Water Tax
- 4) Health Tax
- 5) Business Tax
- 6) Market Tax

B) Non –Tax revenue

- 1) Forest Auction
- 2) Rent

C) Grant

- 1) Stamp Duty
- 2) Administrative Grant
- 3) Development work Grant
- 4) Social development programme grants

Table No. 1 gives the data regarding total tax revenue of the Village Panchayats during the period under study. Their total revenue shows continuously rising trend. In 2001-02, it was Rs. 901478.00, which increased to Rs. 12, 30,627 in 2005-06 of Kotoli Village Panchayat.

The share of tax revenue in total revenue in 2001-02, was Rs. 5, 25,747.00; it increased to Rs. 6, 33,045 in 2005- 06.

As a percentage of total tax revenue, the tax revenue in 2001- 02 was 58.32 percent and in 2005-06 it was 51.44 percent to tax revenue showed a decreasing trend.

The average total revenue of Kotoli was Rs. 10, 200, 50 and the percent increase in 2005-06 over 2001-02 was 36.512.

Non-tax revenue of Kotoli village also shows increasing trend. In 2001-02, it was Rs. 22, 040. It increased to Rs. 31,590 in 2005-06.

Table 1

Growth and Composition of Total Revenue of Village Panchayat

YEARS	NAME OF VILLAGE	TAX REVENUE	NON-TAX REVENUE	GRANTS	TOTAL REVENUE
2001-02	KOTOLI	5,25,747 (58.32)	22,040 (2.44)	3,53,691 (39.23)	9,01,478 (100)
2002-03		5,57,301 (56.62)	25,920 (2.63)	4,00,899 (40.73)	9,84,120 (100)
2003-04		5,86,044 (63.29)	31,270 (3.37)	3,08,544 (33.32)	9,25,858 (100)
2004-05		6,04,320 (57.10)	34,660 (3.27)	4,19,336 (39.62)	10,58,316 (100)
2005-06		6,33,045 (51.44)	31,590 (2.56)	5,65,992 (45.99)	12,30,627 (100)
		% Increase in 2005-06 over 2001-02 = 36.51			
2001-02	KASBA THANE	2,30,562 (48.73)	2260 (0.47)	2,40,309 (50.790)	4,73,131 (100)
2002-03		2,06,109 (35.92)	12,500 (2.11)	3,55,094 (61.87)	5,73,703 (100)
2003-04		2,54,720 (43.98)	1100 (0.18)	3,23,235 (55.82)	5,79,055 (100)
2004-05		2,59,211 (94.14)	3500 (1.27)	12,624 (4.58)	2,75,335 (100)
2005-06		3,03,199 (61.83)	500 (0.10)	1,86,668 (38.06)	4,90,367 (100)
		% Increase in 2005-06 over 2001-02 = 3.64			
2001-02	ALAVE	80,755 (33.95)	4,500 (1.89)	1,52,600 (64.15)	2,37,855 (100)
2002-03		84,425 (46.89)	4,500 (2.49)	91,100 (50.60)	1,80,025 (100)
2003-04		91,636 (73.79)	5,500 (4.42)	27,034 (21.77)	1,24,170 (100)
2004-05		1,17,351 (42.10)	6,760 (2.42)	1,54,574 (55.46)	2,78,685 (100)
2005-06		1,23,943 (43.44)	8,800 (3.08)	1,52,529 (53.46)	2,85,272 (100)
		% Increase in 2005-06 over 2001-02 = 19.93			
2001-02	PIMPALE	72,920 (4.42)	5,500 (3.04)	1,01,967 (56.52)	1,80,387 (100)
2002-03		73,894 (50.78)	7,700 (5.29)	63,900 (43.91)	1,45,495 (100)
2003-04		48,944 (4.93)	13,625 (1.37)	9,29,439 (93.69)	9,92,008 (100)
2004-05		73,666 (53.77)	12,755 (9.31)	50,564 (36.91)	1,36,985 (100)
2005-06		1,15,503 (34.12)	17,750 (5.24)	2,05,243 (60.63)	3,38,496 (100)
		% Increase in 2005-06 over 2001-02 = 87.64			

Source :- official records of the concerned village panchayat

Note :- Figures into brackets indicate percentage to total

As a percentage to total revenue, the lowest share of total revenue was only 2.44 percent in 2001-02 and 2.56 percent in 2005-06.

The share of grant in total revenue gradually has been increasing. In 2001-02, it was Rs. 9,01,478 and in 2005-06, it was Rs. 5, 56,992.

As a percentage of total revenue, grants showed increasing trend. In 2001-02, it increased from 39.23 percent to 45.99 percent in 2005-06.

In case of Kasba Thane village Table No. 1 shows that the total revenue shows a smaller and mild increasing trend. In 2001-02, total revenue was Rs. 4,73,131, it increased to Rs 4,90,367 in 2005-06.

The share of tax revenue in total revenue in 2001-02 was Rs. 2,30,562. It increased to Rs. 3,03,199. As a percentage of total revenue the tax revenue in 2001-02, it was 48.73 percent, it was higher in 2004-05 i. e. 94.14 percent, and in 2005-06, it was 61.83 percent. Tax revenue has shown increasing trend.

Non-Tax Revenue of Kasba Thane Village in 2001-2002 was Rs. 2260, it decreased in 2005-06 to Rs. 500.

As a percentage of total revenue the non-tax revenue in 2001- 02 was 0.47 percent. Non-tax revenue showed decreasing trend and ups and downs also.

The share of grants to total revenue of Kasaba Thane Village we see in 2001-02, non-tax revenue was Rs. 240309. It increased to Rs. 3,55,094 Rupees in 2002-03 also decreased in 2004-05 to Rs. 12,624 but increased in to Rs. 1,86,668 in 2005-06

As a percentage of total revenue, the non-tax revenue in 2001-02 was 50.79 percent and also it increased in 2002-03 was 61.89 percent. Also decreased in 2004-05 was only 4.58 percent

The average total revenue of Kasaba Thane was Rs 4,78,318 and the percent increase growth in 2005-06 over 2001-02 was 1.64 percent.

Data regarding Village Panchayat Alave shows total revenue increasing trend. In 2001-02, its total revenue was Rs. 2,37,855. It increased to Rs. 2,85,272 in 2005-06

The share of tax revenue in total revenue was Rs 80,755 in 2001-02. It increased in 2004-05 to Rs. 1,17,351 was continuously increased, in 2005-06, it was Rs 1,23,943.

As a percentage of total revenue the share of tax revenue in 2001-02 was 33.95 percent and increased to 43.44 percent in 2005-06

The share of non-tax revenue in total revenue was Rs. 4500.00 in 2001-02. It increased in 2005-06 to Rs. 8800. It was continuously increasing.

As a percentage of total revenue the share of non-tax revenue in 2001-02 was 1.89 percent and increased to 3.08 percent in 2005-06

The share of grants to total revenue of Alave village in 2001-02 grants were RS 1,52,600. They decreased to Rs 27,034 and also increased to Rs 1,52,529 in 2005-06

As a percentage of total revenue the grants revenue in 2001-02 was 64.15 percent. And it decreased in 2003-04 to 21.77 percent and also decreased in 2005-06 to 53.46 percent. The share of grants to total revenue was steadily decreased.

The Average of total revenue of Alave village was Rs 2, 21,201 and the percent increase growth in 2005-06 over 2001-02 was 19.83 percent.

In case of Pimpale village, total revenue shows increasing trend. In 2001-02, it was Rs 1, 80,387, it increased to Rs 3, 38,496 in 2005-06

The share of tax revenue in total revenue was Rs. 72, 920 in 2001-02 that increased in 2005-06 to Rs. 1, 15,503.

As a percentage of total revenue, the share of tax revenue in 2001-02 was 40.42 percent and that declined to 4.93 percent in 2003-04 and further decreased to 34.12 percent in 2005-06

The share of non-tax revenue in total revenue was Rs 5500 in 2001-02 it increased in 2004-05 to Rs 12,755 and also increased in 2005-06 to Rs 17,750.

As a percentage of total revenue, the share of non-tax revenue in 2001-02 was 3.04 percent. In 2004-05, it was 9.31 percent and also decreased in 2005-06 to 5.24 percent.

The share of grants to total revenue of Pimpale village in this table we see, in 2001-02 grants were of Rs. 9, 29,439 in 2003-04 also collected Rs. 1,01,967 and also increased to Rs. 2,05,243 in 2005-06.

As percentage of total revenue the grants revenue in 2001-02 was 56.52 percent, increased to 93.69 percent in 2003-04, and also increased in 2005-06 was 6.63 percent. The share of grants to total revenue indicates ups and down taken place.

The average of total revenue of Pimple village was Rs 3, 58,67 and the growth in percent increase in 2005-06 over 2001-02 was 87.64.

3.2 Composition of Revenue of the Village Panchayats:-

A) KOTOLI :

Under Kotoli two small wadies/villages namely Bhacharwadi and Manewadi come. These two small wadis come under Kotoli village Panchayats. Tax revenue, non-tax revenue and grants are its total revenue sources.

A) Tax Revenue:

1) House Tax:

Table No 2 gives the data regarding Tax revenue of village Panchayat during the period under study. The house tax continuously rising. In 2001-2, it was Rs. 1, 86,659. It increased to Rs. 2, 20,786 Rs. in 2005-06

As a percentage of tax revenue, the share of house tax revenue in 2001-2 it was 35.50 percent and steady fell in 2005-06 to 34.87 percent.

2) Light Tax:

Light Tax of Kotoli village in 2001-2 was Rs. 25079. It increased to Rs. 30,021 Rs. in 2005-6. As a percentage of tax revenue, the share of light tax revenue in 2001-2 was 4.77 percent, which marginally declined in 2005-6 to 4.14 percent.

Table 2
Taxwise Revenue of Village Panchayats

Years	Name of the sources	Kotoli	Kasaba Thane	Alave	Pimpale
2001- 02	Tax revenue	1,86,659 (35.50)	82,801 (35.91)	40,090 (49.64)	40,717 (55.83)
2002- 03		1,88,392 (33.80)	87,836 (42.61)	40,090 (47.48)	30,243 (40.92)
2003- 04	House Tax	2,10,097 (35.85)	1,14,206 (44.83)	44,542 (48.60)	27,887 (56.97)
2004- 05		2,06,375 (34.14)	1,22,059 (47.08)	68,449 (58.32)	56,034 (76.06)
2005- 06		2,20,786 (34.87)	1,48,250 (44.89)	73,168 (59.03)	75,538 (65.97)
2001- 02	Light Tax	25,079 (4.77)	9,767 (4.23)	6,790 (8.40)	6,265 (8.59)
2002- 03		24,691 (4.43)	8,775 (4.25)	6,220 (7.36)	4,625 (6.25)
2003- 04		29,506 (5.03)	10,455 (4.10)	7,945 (8.67)	4,090 (8.35)
2004- 05		26,882 (4.44)	8,232 (3.17)	8,120 (6.91)	6,275 (8.51)
2005- 06		30,021 (4.74)	10,532 (3.47)	8,135 (6.56)	7,545 (6.53)
2001- 02	Water Tax	2,48,639 (47.29)	1,27,822 (55.43)	26,975 (33.40)	19,423 (26.63)
2002- 03		2,82,627 (50.71)	1,00,433 (48.72)	30,775 (36.45)	34,151 (46.21)
2003- 04		2,70,015 (46.07)	1,19,506 (46.91)	31,075 (33.91)	12,662 (25.87)
2004- 05		2,86,806 (47.45)	1,20,586 (46.52)	32,350 (27.56)	4,782 (6.59)
2005- 06		2,90,075 (45.82)	1,33,544 (44.04)	34,230 (27.61)	24,570 (31.27)
2001- 02	Health Tax	25,079 (4.77)	9,767 (4.23)	6,790 (8.40)	6,265 (8.59)
2002- 03		24,691 (4.43)	8,775 (4.25)	6,220 (7.95)	4,625 (6.25)
2003- 04		29,506 (5.03)	10,453 (4.10)	7,945 (8.67)	4,090 (8.35)
2004- 05		26,882 (4.44)	8,219 (3.17)	8,260 (7.03)	6,315 (8.57)
2005- 06		30,021 (4.74)	10,528 (3.47)	8,115 (6.54)	7,555 (6.54)
2001- 02	Buisness Tax	6975 (1.32)	405 (0.17)	110 (0.13)	250 (0.34)
2002- 03		7800 (1.39)	290 (0.14)	120 (0.14)	250 (0.33)
2003- 04		8325 (1.42)	100 (0.03)	129 (0.14)	215 (0.43)
2004- 05	Shop Tax	8275 (1.36)	115 (0.04)	172 (0.14)	260 (0.35)
2005- 06		10,056 (1.58)	345 (0.11)	295 (0.23)	295 (0.25)
2001- 02	Market Tax	33,316 (6.33)	-	-	-
2002- 03		29,100 (5.22)	-	-	-
2003- 04		38,595 (6.58)	-	-	-
2004- 05		49100 (8.12)	-	-	-
2005- 06		52,086 (8.22)	-	-	-
2001- 02	Total Tax	5,25,747	2,30,562	80,755	72,920
2002- 03		5,57,301	2,06,109	84,425	73,894
2003- 04	Revenue	5,86,044	2,54,720	91,636	48,844
2004- 05		6,04,320	2,59,211	1,17,351	73,666
2005- 06		6,33,045	3,03,199	1,23,943	1,15,503
2001- 02	Non Tax Revenue	10,100 (45.82)	2200 (91.34)	4500	4500 (81.81)
2002- 03		-	6000 (49)	4500	2500 (32.46)
2003- 04		-	-	5,500	2625 (19.26)
2004- 05	Forest Auction	16,500 (47.60)	1100 (100)	6760	4305 (33.75)
2005- 06		16,500 (52.23)	3500 (100)	8800	8500 (47.80)
2001- 02	Rent	11,940 (54.8)	60 (2.65)	-	1000 (19.18)
2002- 03		25,920 (107)	6500 (52)	-	5,200 (46.52)
2003- 04		31,270 (100)	-	-	11,000 (60.16)
2004- 05		18,160 (52.39)	-	-	8450 (66.24)
2005- 06		15,090 (47.16)	500 (100)	-	9250 (52.42)

Years	Name of the sources	Kotoli	Kasaba Thane	Alave	Pimpale
2001- 02	Grants	8,458 (2.38)	300 (0.12)	4,950 (3.24)	805 (0.78)
2002- 03		3,640 (0.89)	1,475 (0.41)	6,050 (6.64)	300 (0.46)
2003- 04		20,555 (6.66)	10,620 (3.28)	5,290 (19.54)	8,969 (0.96)
2004- 05	Stamp Duty	11,987 (2.85)	3290 (26.06)	4,460 (2.88)	1,070 (2.11)
2005- 06		27,582 (4.87)	7,960 (4.26)	8,285 (5.43)	1,787 (0.87)
2001- 02	Admistrative grant	5922 (1.67)	4,622 (1.92)	7,560 (4.95)	1,620 (1.58)
2002- 03		18,663 (4.65)	13,488 (3.79)	7,560 (8.29)	3,600 (5.63)
2003- 04		11,844 (3.85)	8,544 (2.64)	8,544 (31.60)	1,200 (0.12)
2004- 05		13,014 (3.10)	9,334 (73.93)	9,314 (6.02)	9,244 (18.28)
2005- 06		15,985 (2.82)	9,274 (4.96)	9,244 (6.06)	9,254 (4.50)
2001- 02	Development work grant [Indira Awas Yojana , Gharkul , Beghar] personal benefit	87,760 (24.81)	1,25,540 (32.24)	70,090 (45.93)	28,640 (28.08)
2002- 03		1,39,815 (34.87)	1,11,130 (31.29)	27,500 (30.18)	60,000 (93.89)
2003- 04		2,66,145 (86.25)	1,24,045 (38.37)	13,200 (48.82)	72,270 (7.77)
2004- 05		76,000 (18.12)	-	22,800 (14.75)	26,500 (52.40)
2005- 06		1,82,086 (32.17)	51,100 (27.37)	98,500 (64.57)	1,80,202 (77.79)
2001- 02	social Development Programme [Sampooran Gramin Rozgar Yojana, Backward People Development Yojana	2,51,551 (71.52)	1,09,847 (45.71)	70,000 (45.87)	70,902 (69.53)
2002- 03		2,38,801 (59.56)	2,29,001 (64.49)	50,000 (54.87)	-
2003- 04		10,000 (3.24)	1,80,026 (55.69)	-	8,47,000 (98.13)
2004- 05		3,18,335 (75.91)	-	1,18,000 (76.33)	13,750 (27.19)
2005- 06		3,40,339 (60.13)	1,18,334 (63.39)	36,500 (23.92)	14,000 (6.92)
2001- 02	Total Grants	3,53,691	2,40,309	1,52,600	1,01,967
2002- 03		4,00,899	3,55,094	91,110	63,900
2003- 04		3,08,544	3,23,235	27,034	9,29,439
2004- 05		4,19,336	12,624	1,54,574	50,564
2005- 06		5,65,992	1,86,668	1,52,529	2,05,243

Source :- AS table No.1

Note :- Figures in to brackets indicate percentage to total

3) **Water Tax:**

Table No. 2 shows the water tax has been fluctuating continuously in 2001-02, it was Rs. 4, 48,639 and decreased to Rs 2, 90,075 in 2005-06.

As a percentage of tax revenue the share of water tax revenue in 2001-2 was 47.29 percent, it decreased to 45.82 percent in 2005-6.

4) **Health Tax:**

Health tax of Kotoli village in 2001-2 was Rs. 25,079 It increased to Rs. 30,021 Rs. in 2005-6. As a percentage of tax revenue, the share of health tax revenue in 2001-2 was 4.77 percent and slightly declined to in 2005-6 is 4.74 percent.

5) **Business Tax/ Shop Tax:**

Table No. 2 Show the business tax/shop tax has been continuously increasing. In 2001-02, it was Rs. 6975. It increased to Rs. 10,056 Rs. in 2005-6.

As a percentage of tax revenue the share of business tax revenue in 2001-2 was 1.32 percent and it increased in 2005-6 to 1.58 percent.

6) **Market Tax:**

Market tax of Kotoli village in 2001-02 was Rs. 33,316 it increased to Rs. 52,086 Rs. in 2005-06.

As a percentage of tax revenue the share of market tax revenue in 2001-02 was 6.33 percent, it increased in 2005-6 to 8.22 percent.

B) Non –Tax Revenue:

1) Income from Forest Auction:

A table No. 2 show that the income from Forest auction is continuously increasing. In 2001-2 it was Rs 10,100. It increased to Rs. 16,500 in 2005-06.

As a percentage of non-tax revenue, the share of forest auction revenue in 2001-02 was 45.82 percent it increased in 2005-06 to 52.23 percent.

2) Rent:

In case of it showed a rent continuously, increase. In 2001-02, it was Rs. 11,940. It increased to Rs. 15,090.

As a percentage of non-tax revenue the share of rent revenue in 2001-02 was 54.17 percent, it decreased in 2005-06 to 47.76 percent.

C) Grants:

1) Stamp Duty Grant:

Data regarding the grants of Kotoli village Panchayat during the period under study shows the stamp duty grant is continuously rising. In 2001-02, it was Rs. 8458. It increased to Rs. 27,582 in 2005-06.

As a percentage of grant revenue the share of stamp duty revenue in 2001-02 was 2.38 percent, it increased to 4.87 percent in 2005-06.

2) Administrative Grant:-

Table No. 2 shows administrative grant has been continuously rising. In 2001-02, it was Rs. 5922, it increased to Rs. 15,985 in 2005-06.

As a percentage of grant revenue, the share of administrative grant in 2001-02 was 1.67 percent, it increased to 2.82 percent in 2005-06.

3) Development Work Grant

Development work grant contains Indira Awaas Yojana, Gharkul, Beghar. These are the personal benefit development work grant. It was of Kotoli village in 2001-02 Rs. 87,760, it increased to Rs. 1,82,086 in 2005-06.

As a percentage of grant revenue the share of development work grant in 2001-02 was 24.81 percent, it increased to 32.17 percent in 2005-06.

4) Social Development Programme Grant

Sampoorn Gramin Rozgar Yojana, Dalit Wasti Sudhar Yojana, social forestry, came under social development programme. This grant of Kotoli village Panchayat in 2001-02 was Rs. 2,51,55 it increased to Rs. 3,40,339 Rs. in 2005-06.

As a percentage of grant revenue, the share of social development programme grant in 2001-02 was 71.52 percent it increased in 2004-05 to 75.91 percent. It also decreased in 2005-06 to 60.13 percent.

B) KASABA THANE :

Tax Revenue

1) House Tax:

Table no 2 gives the data regarding tax revenue of Kasaba Thane Village Panchayat. During the period under study the house tax showed a continuously rising trends. In 2001-02, it was Rs. 82,801, which increased to Rs. 1,48,250 in 2005-06.

As a percentage of tax revenue the share of house tax revenue in 2001-02 was 35.91 percent, it increased to 44.89 percent in 2005-06.

2) Light Tax :-

Light Tax of Kasaba Thane village Panchayat in 2001-02 was Rs. 9767, it increased to Rs. 10,532 Rs. in 2005-06.

As a percentage of tax revenue the share of light tax revenue in 2001-02 was 4.23 percent, it decreased to 3.47 percent in 2005-06.

3) Water Tax :

Water tax has been continuously rising. In 2001-02 it was Rs. 1,27,822, it increased to Rs. 1,83,544, in 2005-06.

As a percentage of tax revenue share of water tax revenue in 2001-02 it was 55.43 percent, it decreased to 44.04 percent in 2005-06.

4) Health Tax :-

Health tax of Kasaba Thane in 2001-02 was Rs. 976, it increased to Rs. 10,528 in 2005-06.

As a percentage of tax revenue, the share of health tax revenue in 2001-02 was 4.23 percent it decreased to 3.47 percent in 2005-06.

5) Business Tax/Shop Tax :-

Table No. 2 shows that the business tax has been continuously rising. In 2001-02, it was Rs. 405 that decreased to Rs. 345 in 2005-06.

As a percentage of tax revenue, the share of business tax revenue in 2001-02 was 0.17 percent, it decreased to Rs. 0.11 in 2005-06.

B) Non Tax Revenue :-

1) Revenue from Forest Auction :-

Forest auction income showed ups and down. Its revenue in 2001-02 was Rs. 2200 it increased to Rs. 6000 Rs. in 2002-03, but decreased to Rs. 3500 Rs. in 2004-05.

2) Rent :

In case of rent two years figure are not available in office record of the Panchayat. In 2001-02, it was Rs. 60. It increased to Rs. 6500 in 2002-03 and it decreased to Rs. 500 in 2005-06.

C) Grants:

1. Stamp Duty Grant

Data regarding the grants of Kasaba Thane village Panchayat during the period under study indicate the stamp duty showed fluctuations. In 2001-02, it was Rs. 300 that increased to Rs. 10,620 but in 2005-06, it was decreased to Rs. 7960.

As a percentage of grant revenue, the share of stamp duty revenue in 2001-2 was 0.12 percent it increased to 4.26 percent in 2005-06.

2) Administrative Grant:

Administrative Grant showed a continuously raising trend. In 2001-02, it was Rs. 4422, which increased to Rs. 9274 in 2005-06.

As percentage to grant revenue the share of administrative grant in 2001-02 was 1.92 percent, it increased to 4.96 percent in 2005-06.

3) Development Work Grant:

Development work grant of Kasaba Thane village in 2001-02 was Rs. 1,25,540, it decreased to Rs. 51,100 in 2005-06.

As a percentage of grant revenue, the share of development work to grant revenue in 2001-02 was 52.24 percent. It decreased to 27.37 percent in 2005-06.

4) Social Development Programme Grant :-

Table No. 2 show social development programme Grant of Kasaba Thane village Panchayat. In 2001-02 it was Rs. 1,09,847 it increased to Rs. 1,18,334 Rs. in 2005-06.

As a percentage of grant revenue, the share of social development programme in 2001-02 it was 45.71 percent, it increased to 63.39 percent in 2005-06.

C) ALAVE:

a) Tax Revenue:

1) House Tax:

Table No. 2 gives the Data regarding tax revenue of village Panchayat Alave during the period under study. The house tax has been continuously rising. In 2001-02, it was Rs. 40090 that increased to Rs. 73168 in 2005-06.

As percentage of tax revenue the share of house tax revenue in 2001-02 was 49.64 percent, it increased to 59.03 percent in 2005-06.

2) Light Tax:-

Light tax of Alave village Panchayat in 2001-02 was Rs. 6790, it increased to Rs. 8135 in 2005-06.

As a percentage of tax revenue, the share of light tax revenue in 2001-02 was 8.40 percent it decreased to 6.56 percent in 2005-06.

3) Water tax:-

Revenue from the water tax has been continuously raising. In 2001-02, it was Rs 26,975, which increased to Rs. 34,230 in 2005-06.

As percentage of tax revenue, the share of water tax revenue in 2001-02 was 33.40 percent it decreased to 27.61 percent in 2005-06.

4) Health Tax :-

Health tax of Alave village in 2001-02 was Rs 679 it increased to Rs. 8115 in 2005-06.

As a percentage of tax revenue the share of health tax of revenue in 2001-02 was 8.40 percent, it decreased to 6.54 percent in 2005-06.

5) Business Tax /shop tax :-

Table No. 2 shows that the income from business tax has been continuously rising. In 2001-02 it was Rs. 110, it increase to Rs. 295 in 2005-06.

As a percentage of tax revenue, the share of business tax revenue in 2001-02 was 0.13 percent, it increased to 0.23 percent in 2005-06.

b) Non-Tax Revenue :-

In Non-tax, revenue income from forest auction is a unique source. There is no rental as a source of revenue to Alave village Panchayat.

1) Income from Forest Auction :-

Income from forest auction has been continuously rising. In 2001-02, it was Rs. 4500 that increased to Rs. 8800 in 2005-06.

c) Grants: ९

1) Stamp Duty Grant :-

Data regarding the grant of Alave village Panchayat during the period under study show the Stamp duty grant has been continuously rising. In 2001-02, it was Rs. 4950, which increased to Rs. 8285 Rs. in 2005-06 .

As a percentage of grant revenue, the share of stamp duty revenue in 2001-02 was 3.24 percent, it increased to 5.43 percent in 2005-06.

2) Administrative Grant:-

Administrative grant shows a continuously rising trend. In 2001-02, it was Rs. 7560 that increased to Rs. 9244 in 2005-06.

As a percentage of Grant revenue, the share of administrative grant revenue in 2001-02 was 4.95 percent it increased to 6.06 percent in 2005-06.

3) Development Work Grant :

Development work grant of Alave village Panchayat in 2001-2 was Rs. 70,090. It increased to Rs. 98,500 Rs. in 2005-06.

As a percentage of grant revenue, the share of development work grant in 2001-02 was Rs. 45.93, it increased to 64.57 percent in 2005-06.

4) Social development Programme:-

Table No. 2 show social development programme grant of Alave village Panchayats. In 2001-02, it was Rs. 70,000 that increased to Rs. 1,18,000 and it decreased to Rs. 36,500 in 2005-06.

As percentage of grant revenue, the share of social development work grant in 2001-02 was 45.87 percent, it increased in to 76.33 percent in 2004-05 and decreased to 23.92 percent in 2005-06.

D) PIMPALE :

Under Pimpale Panchayat a small wadi namely, Bhacharwadi comes.

A) Tax Revenue :**1) House Tax:**

Table No. 2 gives the data regarding tax revenue of village panchayat Pimple. During the period under study the house tax was continuously rising. In 2001-02, it was Rs 40717, which increased to Rs. 75,538 in 2005-06.

As a percentage of tax revenue, the share of house tax revenue in 2001-02 was 55.83 percent, it increased to 65.39 percent in 2005-06.

2) Light Tax :

Light tax of Alave village of panchayat in 2001-02 was Rs. 6265, it decreased to Rs. 4090 in 2003-04, but it increased to Rs. 7545 in 2005-06.

As a percentage of tax revenue, the share of light tax revenue in 2001-02 was 8.59 percent, it decreased to 6.33 percent in 2005-06 .

3) Water Tax :

Water tax in 2001-02 was Rs. 19,423, it increased to Rs. 24,570 in 2005-06.

As a percentage of tax revenue, the share of water tax revenue in 2001-02 was 26.63 percent, it decreased to 21.27 percent in 2005-06 .

4) Health Tax :

Health tax of Pimple village panchayat in 2001-02 was Rs 6265, it increased to Rs. 7555 in 2005-06.

As a percentage of tax revenue, the share of health tax revenue in 2001-02 was 8.59 percent, it decreased to 6.54 percent in 2005-06.

5) Business Tax / Shop Tax:

Table No. 2 shows that revenue from business tax in 2001-02 was only Rs. 250, it increased to Rs. 295 Rs. in 2005-06.

As a percentage of tax revenue, the share of business tax revenue in 2001-02 was 0.34 percent, it declined to 0.25 percent in 2005-06.

B) Non – Tax Revenue:

1) Income from Forest Auction:

Forest Auction income in 2001-02 was Rs. 4500, it decreased to Rs, 2500 in 2002-03 and it increased to Rs. 8500 in 2005-06.

As a percentage of Non-tax revenue the share of forest auction income in 2001-02 was 18.81 percent, it decreased to 47.88 percent in 2005-06.

2) Rent:

In case of rent, ups and downs are seen in that revenue. In 2001-02, it was Rs. 1000 it increased to Rs. 11,000 in 2003-04 and it decreased to Rs. 9252 in 2005-06.

As a percentage of non-tax revenue, the share of rent in 2001-02 was 19.98 percent it increased to 52.12 percent in 2005-06.

C) Grant:

1) Stamp Duty Grant:

Data regarding the grant of Pimple village Panchayat during the period under study shows the stamp duty has been continuously rising. In 2001-02, it was Rs. 805, which increased to Rs. 1787 in 2005-06.

As a percentage of grant revenue, the share of stamp duty grant revenue in 2001-02 was 0.76 percent. It increased to 0.87 percent in 2005-06 only.

2) Administrative Grant:

Administrative grant shows continuously rising trend. In 2001-02, it was Rs. 9260 that increased to Rs. 9254 in 2005-06.

As a percentage of grant revenue, the share of administrative grant revenue in 2001-02 was 1.58 percent it increased to 4.50 percent in 2005-06.

3) Development work Grant:

Development work grant of Pimple village panchayat in 2001-2 was Rs. 28,640, which increased to Rs. 1, 80,202 in 2005-6.

As percentage of grant revenue, the share of development work grant in 2001-2 was 28.08 percent, which increased to 87.79 percent in 2005-6.

6) Social development Programme Grant:

Table No-2 show social development programme grant of Pimpale village panchayat. In 2001-2, it was Rs 70,902, which increased to Rs. 8,47,000 in 2003-4 but decreased to Rs 14,000 in 2005-06.

As a percentage of grant revenue, the share of social development programme grant in 2001-02 was 69.53 percent, which decreased to 6.82 percent in 2005-06.