

Chapter - II

CHAPTER – II

TRENDS IN REVENUE AND EXPENDITURE PATTERN OF KOLHAPUR ZILLA PARISHAD

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CHAPTER – II

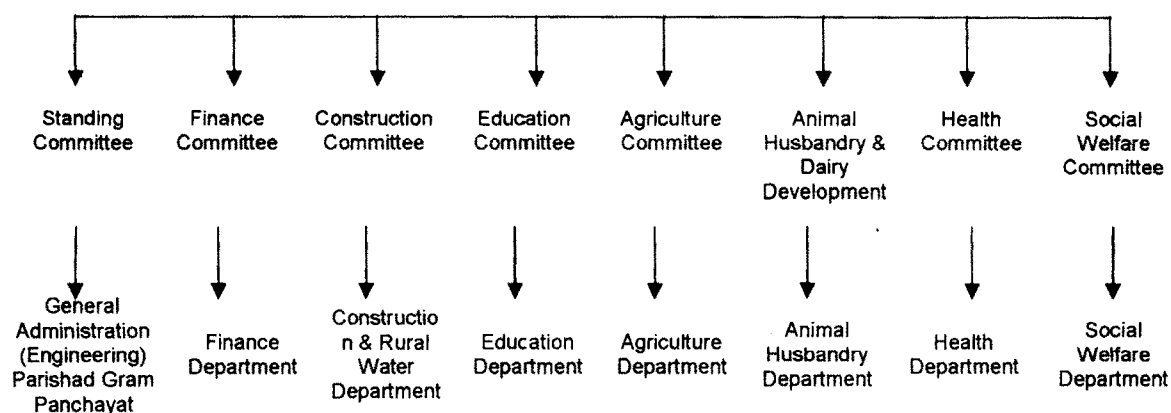
TRENDS IN REVENUE AND EXPENDITURE PATTERN OF KOLHAPUR ZILLA PARISHAD

2.1 Kolhapur Zilla Parishad

In Maharashtra, the Zilla Parishad is the strongest body of the Panchyat Raj and the intermediate body i. e. Panchayat Samittee. Kolhapur Zilla Parishad was established on 1st May 1962. Kolhapur district consists of 12 talukas namely Karveer, Kagal, Gadhinglaj, Ajara, Chandgad, Bhudargad, Radhanagari, Gaganbawada, Shahuwadi, Hatkanangale, Shirol and Panhala. The Zilla Parishad Head Quarter is at Kolhapur and there are twelve Panchayat Samittees located at the taluka levels and 1030 Gram Panchayats , one Municipal Corporation and eight Municipal Councils scattered all over the district.

Kolhapur Zilla Parishad performs various departmental functions through committees such as Finance, Guidance, Supervision etc. The detail structure of Kolhapur Zilla Parishad is given in chart.

Structure of Kolhapur Zilla Parishad



2.2 Functions of Kolhapur Zilla Parishad

The functions of Zilla Parishad in the Maharashtra State which came into being under the Maharashtra Zilla Parishads and Panchayat Samittees Act, 1961. Naturally, the Zilla Parishad in Maharashtra have been given sufficient statutory administration powers to function as an apex body. Major functions of Kolhapur Zilla Parishad are to promote – 1) Agriculture, 2) Forests, 3) Social Welfare, 4) Animal Husbandry, 5) Education, 6) Medicine, 7) Public Health, 8) Building and Construction, 9) Public Health Engineering, 10) Minor Irrigation, 11) Co-operation, 12) Industries and Cottage Industries, 13) Rural Housing, 14) Community Development, 15) Social Education, 16) Economic Development of Backward Classes, 17) Miscellaneous etc.

2.3 Revenue Pattern of Kolhapur Zilla Parishad

Zilla Parishads are strongest in Maharashtra and Panchayat Samittees in Rajasthan. Revenue plays an important role in the finances of Zilla Parishad. The development of district partly depends upon its source of income and partly grants in aid by the State Government from time to time. The Zilla Parishads functions are both obligatory and discretionary, administrative, welfare and developmental.

2.3.1 Sources of Revenue

Normally sources of income to the Kolhapur Zilla Parishad are classified into four categories, such as 1) Taxes, 2) Non-tax, 3) Grants from State Government, 4) Miscellaneous sources etc.

1) Taxes

Taxes levied and collected by the state and allotted to the Zilla Parishad forms an important source of Zilla Parishads income. According to Section No. 144 of Maharashtra Zilla Parishad and Panchayat Samittee Act, 1961 land revenue is being collected. Section No. 146 of said Tax Act water rates are collected.

2) Grants-in-aid

Grants of state government are a main source. According to the Maharashtra Zilla Parishad and Panchayat Samittees Act 1961, the procedure have been prescribed for how to get the grants from the state government to Zilla Parishad in the ways of following 1) Purposive

Grant, 2) Establishment Grant, 3) Deficit Adjustment Grant, 4) Local Cess Matching Grant, 5) Incentive Grant, 6) Grant for Plan Scheme, 7) Block Grant, 8) Stamp Duty Grant, 9) Miscellaneous etc.

3) Non-tax

The non tax income of Panchayat in States come from various types of fees, receipts from property (rent, lease, sale), penalties, sale of land, disposal of dead animals, license fee and other.

Other sources of revenue are 1) Interest, 2) Police, 3) Education, 4) Medical, 5) Public Health, 6) Agriculture, 7) Animal Husbandry, 8) Village and Cottage Industries, 9) Public works, 10) Miscellaneous, etc.

2.4 Composition and Growth of Revenue

Table No. 2.1 shows growth and composition of aggregate revenue of Kolhapur Zilla Parishad. Table No. 2.1 shows that total revenue was Rs. 279.54 lakhs in 1990-91, which reduced to Rs. 255.33 lakhs in 1995-96. This shows that there was declining trend in revenue. Moreover, it has been accompanied with the high degree of fluctuations. It was Rs. 279.54 lakh in 1990-91, which rose to Rs. 855.73 lakh in 1997-98 and reduced to Rs. 569.78 lakh in 2000-01. Thus, it showed non-consistency in the process of the collection of revenues, which ultimately affected adversely the financial position of the Kolhapur Zilla Parishad.

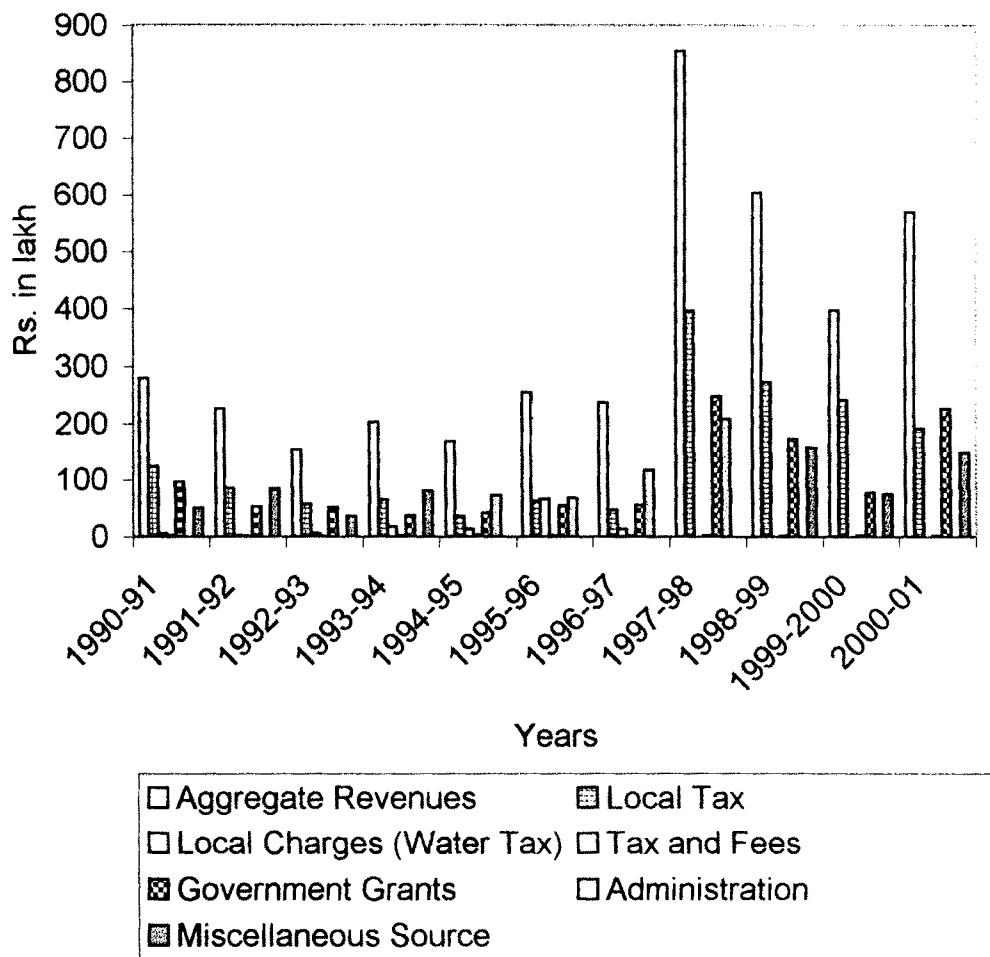
Table 2.1
Kolhapur Zilla Parishad: Growth and Composition of Revenue

(Rs. in lakh)

Years	Aggregate Revenues		Local Tax		Local Charges (Water Tax)		Tax and Fees		Government Grants		Administration		Miscellaneous Source	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1990-91	279.54	44.21	123.58	2.01	5.62	0.84	2.35	0.84	97.04	34.72	-	-	50.93	18.22
1991-92	226.67	37.63	85.30	1.08	2.45	0.58	1.33	0.58	53.22	23.48	-	-	84.37	37.22
1992-93	153.22	37.76	57.85	4.00	6.13	0.69	1.05	0.69	51.70	33.74	-	-	36.50	23.82
1993-94	203.07	32.43	65.85	8.28	16.82	0.87	1.77	0.87	37.35	18.39	-	-	81.28	40.02
1994-95	168.40	21.39	36.02	7.99	13.45	1.98	3.33	1.98	41.94	24.90	73.65	43.74	-	-
1995-96	255.33	24.53	62.63	26.04	66.49	0.85	2.19	0.85	55.16	23.90	68.86	26.97	-	-
1996-97	237.90	20.00	47.59	5.78	13.76	0.68	1.62	0.68	56.86	28.95	118.08	49.63	-	-
1997-98	855.73	46.41	397.15	-	-	0.23	2.00	0.23	247.73	28.61	208.85	24.41	-	-
1998-99	604.45	45.10	272.56	-	-	0.23	1.38	0.23	172.93	28.61	-	-	157.58	26.07
1999-2000	396.36	60.85	242.41	-	-	0.62	2.46	0.62	78.33	19.66	-	-	75.16	18.87
2000-01	569.78	33.57	191.27	-	-	0.19	1.10	0.19	228.10	40.03	-	-	149.32	26.21
Absolute change during 1990-91	+290.24	-10.64	+67.69	-	-	-0.65	-1.25	-0.65	+131.06	+5.31	-	-	+98.93	+7.99
% change during 1990-2001	+203.83	75.93	154.77	-	-	22.62	46.81	22.62	235.06	115.29	-	-	293.19	143.85
Annual percentage change in Revenue	18.53	6.90	14.07	-	-	2.06	4.26	2.06	21.37	10.48	-	-	26.65	13.08

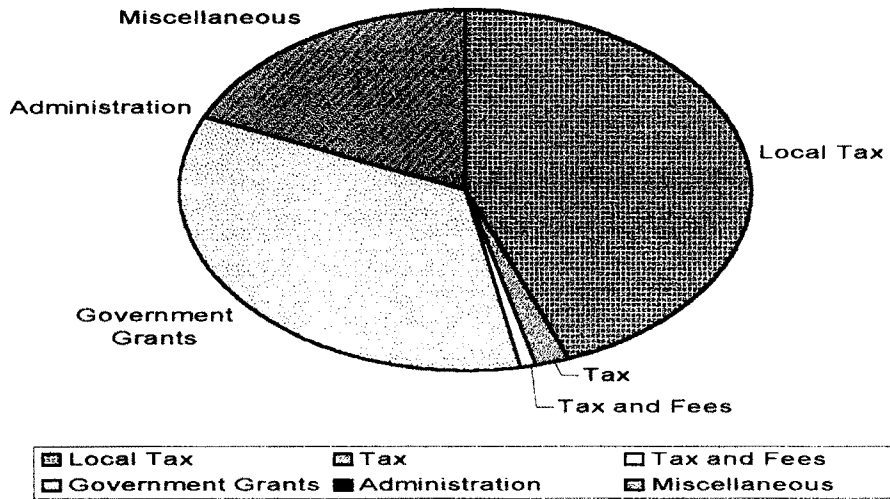
Source: Annual Reports of Kolhapur Zilla Parishad (1990-2001)

Graph No. 2.1
Aggregate Revenue and Its Components

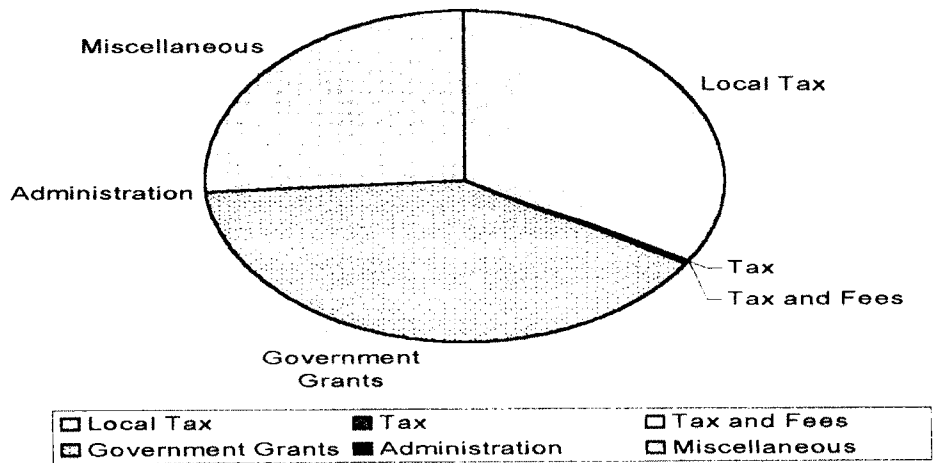


**Graph No. 2.2
Growth and Composition of Revenue**

1990-91



2000-01



The reasons of the fall in the total revenue were declined contribution of the local sub tax, administration and miscellaneous items. Aggregate revenue recorded a growth of Rs. 290.24 lakhs i. e. 204 per cent for the corresponding period and on an average, the increase in the revenue has been 18.53 per cent per annum.

2.4.1 Composition of Revenue

There are main sources of revenue to the Kolhapur Zilla Parishad. Such sources are 1) Local sub tax, 2) Local charges, 3) Tax and fees, 4) Government grants, 5) Administration and 6) Miscellaneous sources. Table 2.1 gives sourcewise collection of revenue during 1990-91 to 2000-01. It was observed from the Table 2.1 that grants increased from Rs. 97.04 lakh in 1990-91 to Rs. 228.10 lakhs in 2000-01 recorded an aggregate growth of Rs. 131.06 lakh i. e. 235.06 per cent, between 1990-91 to 2000-01 and 21.37 per cent per annum. Moreover, the percentage share of total revenue grants-in-aid increased from 34.72 per cent in 1990-91 to 40.03 per cent in 2000-01.

Next revenue source is taxation. Table 2.1 column 4,5,6,7 indicated total tax revenue. It consist local sub tax and local charges i. e. water tax. The statistical data showed that

1. The contribution of local sub tax to total revenue of Kolhapur Zilla Parishad increased from Rs. 123.58 lakhs in the year 1990-91 to Rs. 191.27 lakhs in the year 2000-01. Thus, it indicated that the share of local sub tax to total revenue

has increased to the extent of Rs. 67.69 lakhs i. e. 154.77 per cent, which showed 14.07 per cent increased per annum. While percentage shares of total revenue, local sub tax decreased from 44.21 per cent in 1990-91 to 33.57 per cent in 2000-01, which showed decreasing trends.

2. Moreover, contribution of water tax (local charges) increased from Rs. 5.62 lakh in the year 1990-91 to Rs. 13.76 lakh in 1996-97.
3. Contribution of license fees and miscellaneous receipts to total revenue showed that the collection from the tax and fee declined from Rs. 2.35 lakhs in the year 1990-91 to Rs. 1.10 lakh in 2000-01. However, this source has smaller share of total revenue of Kolhapur Zilla Parishad.

Thus, it showed a proportion of total revenue tax and fee decreased from 0.84 per cent in 1990-91 to 0.19 per cent in 2000-01, recording an aggregate negative growth of Rs. 1.25 lakh.

4. Moreover, collection from administration was 73.65 lakhs in 1994-95, which increased to 208.85 lakhs in the year 1997-98. Similarly, the revenue from miscellaneous sources increased from Rs. 50.93 lakhs in the year 1990-91 to Rs. 149.32 lakhs in the year 2000-01. Thus in relative

term percentage share of this source increased from 18.22 per cent in 1990-91 to 26.21 per cent in the year 2000-01, recording an aggregate growth of Rs. 98.93 lakhs which increased by 293.19 per cent, indicated 26.65 per annum improvement.

Thus, it showed that total revenue of Kolhapur Zilla Parishad has increased during 1990-91 to 2000-01. Moreover, the grant-in-aid and miscellaneous sources occupied lion share in the collection of revenue. Thus, it reflected the fact that Kolhapur Zilla Parishad has always relied more upon the mercy of the state government. Zilla Parishad has not put its own efforts to raise funds for development and welfare purposes. Zilla Parishad can undertake a numbers of developmental programmes in collaboration with financial corporations, Housing co-operatives and the banks etc.

2.5 Expenditure Pattern of Kolhapur Zilla Parishad

The Kolhapur Zilla Parishad being a rural local government has been playing an important role directly or indirectly for improving the conditions of villages, talukas, etc. The expenditure of the Kolhapur Zilla Parishad has been increasing due to developmental functions both obligatory and discretionary. Kolhapur Zilla Parishad spends mainly on 1) Administration, 2) Civic amenities, 3) Developmental activities, 4) Social welfare activities, 5) Education, 6) Building and constriction,

7) Irrigation, 8) Health, 9) Animal husbandry, 10) Forest, 11) Women and child welfare and 12) Miscellaneous items etc.

2.5.1 Trends and Growth of Expenditure

Table No. 2.2 throws light on the expenditure pattern of Kolhapur Zilla Parishad during 1990-91 to 2000-01. There are some noticeable features highlighted from the Table 2.2. Column 4 of the Table 2.2 shows the expenditure on Chairman's office during 1990-91 to 2000-01. It showed that expenditure increased yearly to the tune of Rs. 18.56 lakhs. Moreover, expenditure on this head has increased significantly during the period under study. In relative term, its percentage share to total expenditure was 1.25 per cent in 1990-91, which increased to 5.59 per cent in 2000-01.

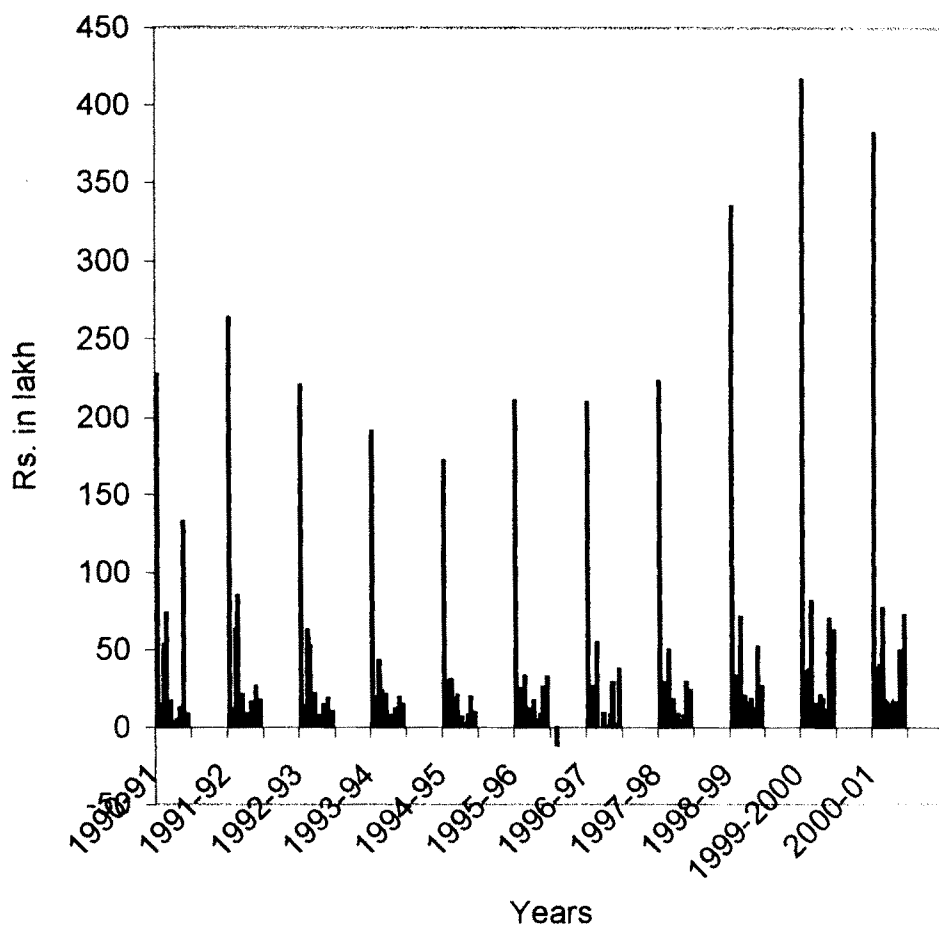
This expenditure consists of 1) Honorarium to President and Vice-President of Zilla Parishad, 2) Honorarium to Chairman and Vice-Chairman of Zilla Parishad, 3) Traveling Allowance, House Rent and other allowances to President, Chairman and Vice-Chairman of the Zilla Parishad. Expenditure on this head increased nearly Rs. 18.56 lakhs i. e. by 751.22 per cent. The yearly growth was 68.29 per cent per annum.

Table No. 2.2
Expenditure Pattern of Kolhapur Zilla Parishad

Year	Aggregate expenditure	President's Office	General Administration	Education	Building & Construction	Irrigation	Ayurved	Public Health	Public Health Engineering	Agriculture	Animal Husbandry	Forest	Social Welfare	Women & Child Welfare	Other
1990-91	227.78 (100)	2.85 (1.25)	14.86 (6.53)	53.31 (23.40)	73.38 (32.21)	0.79 (0.35)	17.50 (7.68)	0.78 (0.34)	3.55 (1.56)	4.97 (2.18)	12.51 (5.49)	2.02 (0.89)	132.90 (14.44)	-	8.35 (3.67)
1991-92	263.37 (100)	0.06 (0.02)	11.82 (4.49)	63.37 (24.06)	85.41 (32.43)	0.58 (0.22)	21.53 (8.17)	2.58 (0.98)	8.42 (3.20)	7.37 (3.80)	16.58 (2.30)	1.44 (0.55)	26.34 (10.00)	-	17.87 (6.79)
1992-93	220.53 (100)	9.78 (4.44)	13.97 (6.34)	62.64 (28.41)	52.50 (23.81)	-	21.80 (9.89)	1.89 (0.86)	7.09 (3.21)	6.84 (3.10)	14.75 (6.69)	-	19.03 (8.64)	-	10.22 (4.64)
1993-94	191.06 (100)	13.74 (7.19)	19.77 (10.35)	42.99 (22.50)	24.06 (12.60)	0.50 (0.26)	21.41 (11.20)	2.33 (1.22)	7.67 (4.01)	4.36 (2.28)	12.15 (6.36)	7.00 (3.67)	19.73 (10.33)	-	15.35 (8.04)
1994-95	171.80 (100)	29.59 (17.22)	21.68 (12.62)	30.82 (17.94)	18.81 (10.95)	0.31 (0.18)	21.18 (12.33)	2.90 (1.69)	6.40 (3.73)	2.31 (1.35)	1.08 (0.63)	7.69 (4.48)	19.92 (11.59)	-	9.08 (5.28)
1995-96	210.75 (100)	22.03 (10.45)	25.19 (11.95)	24.00 (11.40)	32.85 (15.59)	0.48 (0.23)	11.85 (5.62)	2.98 (1.41)	17.45 (8.28)	4.53 (2.15)	1.41 (0.67)	8.20 (3.89)	26.18 (12.42)	1.05 (0.50)	32.54 (15.44)
1996-97	209.87 (100)	18.18 (8.66)	26.48 (12.62)	22.07 (10.51)	54.84 (26.13)	-	2.89 (1.38)	8.90 (4.24)	-	0.45 (0.21)	7.92 (3.77)	28.86 (13.75)	-	1.69 (0.80)	37.60 (17.91)
1997-98	223.92 (100)	21.38 (9.55)	28.81 (12.87)	18.81 (8.40)	49.91 (22.29)	0.40 (0.18)	18.14 (8.10)	4.30 (1.92)	8.10 (3.62)	3.80 (1.70)	1.86 (0.83)	7.22 (3.23)	29.45 (13.15)	7.60 (3.39)	24.14 (10.78)
1998-99	335.43 (100)	23.03 (6.86)	33.18 (9.89)	20.63 (6.15)	71.06 (21.18)	1.07 (0.31)	20.34 (6.06)	15.73 (4.68)	13.82 (4.12)	18.34 (5.46)	7.91 (2.36)	11.92 (3.55)	51.76 (15.43)	20.07 (5.98)	26.61 (7.93)
1999-2000	417.19 (100)	20.51 (4.92)	35.90 (8.01)	37.18 (8.92)	81.52 (19.54)	0.82 (0.20)	15.48 (3.71)	12.46 (2.99)	20.68 (4.96)	18.40 (4.40)	8.70 (2.09)	11.09 (2.66)	69.82 (16.74)	22.35 (5.36)	62.27 (16.12)
2000-01	382.72 (100)	21.41 (5.59)	37.95 (9.92)	39.63 (10.36)	76.72 (20.05)	-	15.81 (4.08)	13.45 (3.51)	13.97 (1.04)	16.26 (4.24)	7.33 (1.92)	11.77 (3.08)	49.00 (12.80)	10.40 (4.81)	72.21 (18.82)
Absolute change during 1990-91	+154.94	+18.56	+23.09	-13.68	+3.34	-	-1.99	+12.67	0.41	+11.29	-5.18	+1.06	-20.1	-	10.52
% change during 1990-2001	168.02	751.22	255.38	74.34	104.55	-	89.2	1724.3	111.83	327.16	58.59	582.67	148.94	-	225.99
Annual percentage change in Revenue	15.27	68.29	23.22	6.76	9.50	-	8.10	156.75	10.17	29.74	5.33	52.97	13.54	-	20.54

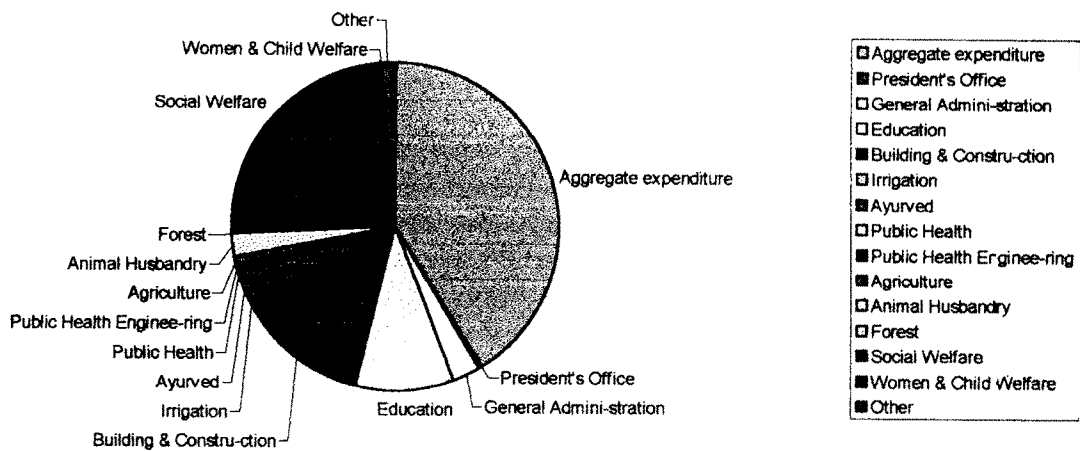
Source: Annual Reports of Kolhapur Zilla Parishad 1990-91 to 2000-01.
Note: Figures in brackets show the percentage to the total expenditure.

Graph No. 2.3
Aggregate Expenditure and Its Components

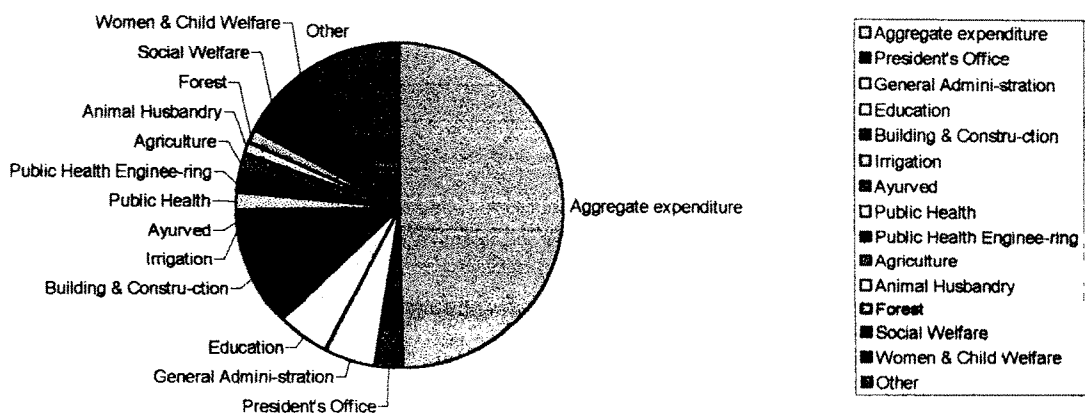


Aggregate expenditure	President's Office
General Administration	Education
Building & Construction	Irrigation
Ayurved	Public Health
Public Health Engineering	Agriculture
Animal Husbandry	Forest
Social Welfare	Women & Child Welfare
Other	

Graph No. 2.4
Aggregate Expenditure for the year 1990-91



Aggregate Expenditure for the year 2000-01



1) Expenditure on General Administration

The expenditure consist of 1) expenditure on the departments of revenue, 2) Planning, 3) Village Panchayat, 4) Social Welfare, 5) Finance, 6) Various departments expenditure. Table 2.2 column 5 showed that expenditure on general administration was gradually increased. It was Rs. 14.86 lakhs in 1990-91, which increased to Rs. 37.95 lakhs in the year 2000-01. The expenditure on this head increased because various departments administrative functions were increased which recorded 23.22 per cent growth per annum.

2. Expenditure on Education

Most important function of Zilla Parishad is to create educational facilities. It provides 1) Grants to Primary and Secondary Schools, 2) Grants to School Libraries and Laboratories, 3) Grants for the maintenance of playgrounds and physical education, 4) Grants to the local bodies for secondary education, 5) Grants to Ashram Schools for scheduled tribes and opening of additional Ashram School, 6) Educational concessions, scholarship to the children for educational purposes belonging to economically backward class.

Table 2.2, column 6, 7 showed that the expenditure on education has remarkably decreased during 1990-91 to 2000-01. It was Rs. 53.31 lakhs in 1990-91, which reduced to Rs. 39.63 lakhs in the year 2000-01, recorded 73.34 per cent reduction. Moreover, in the relative term its share

reduced from 23.40 per cent in 1990-91 to 10.36 per cent during the year 2000-01.

Moreover, it showed that there were increase in number of schools. There were 1541 primary schools during 1990-91, which increased to 1718 during 2000-01. There were 439 secondary schools in 1990-91 which increased to 652 during 2000-01.

3) Expenditure on Building and Construction

Expenditure on building and construction consists of 1) construction of village roads, major district roads, other district roads and bridges, 2) construction of buildings for various departments such as Central administration, agriculture, civil works, education co-operation, industries and health, 3) repairs and maintenance of roads and buildings, 4) ordinary and technical establishments, 5) parks and gardens, 6) tools and plant, 7) public ferries etc. It was observed from the Table 2.2, that the expenditure incurred by the Kolhapur Zilla Parishad on building and construction was Rs. 73.38 lakhs in 1990-91, which increased to Rs. 76.72 lakhs in 2000-01, which showed 104.55 per cent increase during this period and by 9.50 per cent per annum.

4) Expenditure on Ayurvedic Medical Facilities

The expenditure on Ayurvedic medical facilities which includes 1) opening of ayurvedic and unani dispensaries, 2) grants for ayurvedic and unani dispensaries, 3) expenditure incurred by Panchayat Samittee from grants given by Zilla Parishad. Table 2.2 shows that expenditure

on ayurvedic medical facilities reduced from Rs. 17.50 lakhs in 1990-91 to Rs. 15.61 lakhs in 2000-01. Its percentage share was 7.68 per cent in 1990-91, which reduced to 4.08 per cent in 2000-01.

5) Expenditure on Public Health

The expenditure on public health consist of 1) establishment of primary health units and centres, 2) starting of mobile hygiene units, 3) opening of vaccination centres, 4) grant-in-aid contributions to vaccinators, 5) grants-in-aid contributions, 6) opening of maternity and child welfare centres, 7) expenditure on the strengthening of district health organisation.

It was noticed from the Table 2.2 that the expenditure incurred by the Kolhapur Zilla Parishad on public health was increased from Rs. 0.78 lakhs in 1990-91 to Rs. 13.45 lakhs in 2000-01. It was amounted to Rs. 12.67 lakhs during this period. Thus, the expenditure on public health was increased by 156.75 per cent per annum. There were 71 health centres in 2000-01.

6) Expenditure on Water Supply

Expenditure on water supply includes the expenditure incurred by the Kolhapur Zilla Parishad on the following items such as 1) Rural water supply, maintenance and repairs, 2) Village Panchayat piped water supply schemes, 3) village water supply schemes, 4) protected water supply for fairs, 5) rural drainage, 6) grant given for the above purposes by Village Panchayats and Panchayat Samittee's. Table 2.2, column 11

shows the heads of expenditure on water supply and its percentage share to the total expenditure during the period 1990-91 to 2000-01. Its percentage to the total expenditure varies from 1.56 per cent to 1.04 per cent. Expenditure on this head was Rs. 3.55 lakhs in 1990-91 which raised to 17.45 lakhs in 1995-96 and further reduced to Rs. 13.82 lakhs in 2000-01.

7) Expenditure on Agriculture

The expenditure on agricultural development includes following items such as 1) management and maintenance of agricultural schools, 2) grants in aid to agricultural schools, 3) agricultural projects, 4) agricultural demonstrations and propaganda of various schemes, 5) scheme for multiplication and distributions of improved seeds, 6) schemes for compost development, 7) kharif and rabi crop campaign, 8) schemes for distribution of sulphate of ammonium, 9) schemes for intensive cultivation of jawar, wheat and paddy, 10) crop competitions, 11) schemes for development of fruit production, 12) schemes for subsidies distribution of seeds, 13) horticultural development.

Table 2.2, column 12 throws light on the head of expenditure on agriculture and its percentage to the total expenditure during the period 1990-91 to 2000-01. Its percentage to the total expenditure on agriculture increased from 2.18 per cent in 1990-91 to 4.24 per cent in 2000-01. In absolute term it was Rs. 4.94 lakhs in 1990-91 which increased

to Rs. 16.26 lakhs in 2000-01, that increased by 327.16 percentage during 1990-2001.

8) Expenditure on Animal Husbandry

The expenditure on Animal Husbandry includes 1) improvement of breed of cattle, 2) veterinary aid, 3) opening of artificial insemination sub centres, 4) opening of veterinary hospitals and dispensaries, 5) scheme for immunization of cattle against disease, 6) scheme for rearing of selected bull calves, 7) posting of stud bulls, 8) scheme for Goshala development etc. Table 2.2, column 14 showed the head of expenditure on animal husbandry and its percentage share of the total expenditure during 1990-91 to 2000-01. Its percentage to the total expenditure reduced steadily from 5.49 per cent to 1.92 per cent during the period. Expenditure on animal husbandry decreased from Rs. 12.51 lakhs in 1990-91 to Rs. 7.33 lakhs in the year 2000-01 showed 58.59 per cent reduction per annum.

It is a noteworthy that the Kolhapur district is on the top in the Maharashtra for the milk production and dairy development which certainly speaks for the efforts made by the Kolhapur Zilla Parishad in the field of animal husbandry development.

9) Expenditure on Forest

Expenditure on forest include the expenditure incurred by the Kolhapur Zilla Parishad on the following items such as 1) grants for village forests, 2) schemes for creation of woodlands through the agency

of Panchayats in non block areas, 3) assistance to village Panchayats for aforestations.

Table 2.2, column 14 showed that the expenditure incurred by the Kolhapur Zilla Parishad on forests and its percentage to the total expenditure during 1990-91 to 2000-01. Its percentage to total expenditure on forests rose steadily from 0.89 per cent to 3.08 per cent during 1990-91 to 2000-01. Expenditure increased from Rs. 2.02 lakhs in 1990-91 to Rs. 11.77 lakhs in 2000-01 showing an increase of nearly Rs. 1.06 lakhs which increased by 582.67 per cent during this periods.

10) Expenditure on Social Welfare

It is one of the important heads of expenditure of Kolhapur Zilla Parishad. Expenditure on this head includes following items 1) various schemes of welfare of backward classes, 2) Removal of untouchability, 3) various concessions granted to backward classes in education institutions and hostels, 4) health housing and other schemes for backward classes, 5) welfare of other backward classes, 6) welfare of vimukta jatis etc.

Table 2.2, column 15 shows the expenditure incurred by the Kolhapur Zilla Parishad on social welfare and its percentage to total expenditure. Its percentage to the total expenditure reduced from 14.44 per cent to 12.80 per cent during the year 1990-91 to 2000-01. However, in absolute term total expenditure increased from Rs. 32.90 lakhs in 1990-91 to Rs. 49.00 lakhs in 2000-01.

11) Expenditure on Miscellaneous

The expenditure consists of 1) contribution to land revenue recoupment fund, 2) donations for charitable purposes, 3) dharmashalas, 4) public reception ceremonies and entertainments, 5) conferences, 7) special grants to village panchayat etc. Table 2.2, column 17 shows that the expenditure incurred on miscellaneous head of expenditure and its percentage to the total expenditure by the Kolhapur Zilla Parishad during 1990-91 to 2000-01. It was Rs 8.35 lakhs in 1990-91, which increased to Rs. 72.21 lakhs in 2000-01. This rise in the expenditure can be attributed to the various minor heads of expenditure, which are brought under this head of expenditure, and they are not shown under any other head of expenditure. As well as new items on administration, as a result there is a rise in the expenditure on miscellaneous items.

Thus, it could be summarized that the expenditure on various development purposes has incurred by the Kolhapur Zilla Parishad and it has increased during the period under consideration.

Moreover, the comparative analysis of total revenue and total expenditure of Kolhapur Zilla Parishad showed that as compared to expenditure made on the various items, it could not generate the revenue adequately. In fact, Kolhapur Zilla Parishad has experienced deficit i. e. total expenditure exceed total revenue for the number of years.

Table No. 2.3
Comparative Position of Aggregate Revenue and Expenditure

Years	Total Revenue		Total Expenditure		Expenditure/Revenue Ratio	Surplus/Deficit
1990-91	279.54		227.78		0.81	51.76
1991-92	226.67	-18.91	263.37	15.62	1.16	-36.70
1992-93	153.22	-32.40	220.53	-16.26	1.44	-67.31
1993-94	203.07	32.53	191.06	-13.36	0.94	12.01
1994-95	168.40	-17.07	171.80	-10.08	1.02	-3.40
1995-96	255.33	51.62	210.75	22.67	0.83	44.58
1996-97	237.90	-6.83	209.87	-0.42	0.88	28.03
1997-98	855.73	259.70	223.92	6.69	0.26	631.81
1998-99	604.45	-29.37	335.43	49.80	0.55	269.02
1999-2000	398.36	-34.09	417.19	24.37	0.05	-18.83
2000-01	539.78	35.50	382.72	-8.26	0.71	157.06

Source: Annual Reports of Kolhapur Zilla Parishad (1990-91 to 2000-01)

As per Table 2.3, it showed that in 1990-91, deficit was to the tune of Rs. 51.76 lakhs and raised to Rs. 67.31 lakh in 1992-93 and Rs. 18.83 lakh in 1999-2000. Nevertheless, Kolhapur Zilla Parishad could succeed in generating surplus for some years. It was Rs. 51.76 lakh surplus in 1990-91 and Rs. 12.01 lakh in 1993-94, which raised to Rs. 44.58 lakh in 1995-96, and Rs. 631.81 lakh in 1997-98 and Rs. 269.02 in 1998-99 and Rs. 157.00 lakh in 2000-01. Therefore, expenditure revenue ratio did show any systematic trend during 1990-91 and 2000-01.

2.6 CONCLUSION

Sum up, Kolhapur Zilla Parishad has been collecting revenue from various sources such as local tax, water charge, fees and government grant. However, it has observed that the trends in collection of revenue were not systematic during the period under consideration. In fact, there was high magnitude of fluctuations in the collection of revenue. This ultimately reflected in the expenditure pattern of Kolhapur Zilla Parishad. Expenditure made on various socio-economic schemes did not show any systematic trends. Expenditure, though has increased on various items, did not maintain continuity progressively. Consequently, the Kolhapur Zilla Parishad had to experience disequilibrium between total revenue and total expenditure. As a result, it has suffered from the financial deficit for many years under study.