

Chapter - 1

INTRODUCTION, RESEARCH METHODOLOGY AND REVIEW OF LITERATURE

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Chapter - 1

INTRODUCTION, RESEARCH METHODOLOGY AND REVIEW OF LITERATURE

1.1 Introduction

Government plays a vital role more or less in any type of economy or country. In the era of reforms also, no role of the government in the economy has been declined on the contrary, the expectations of the people from the different layers of government in the context of socio economic development of the society has been increasing persistently and significantly. This demands to study the role of government in economic development of the economy.

Government works at different layers such as National, State and Local. In addition, at all the levels the government is supposed to play a very vital role in socio economic development of the areas they represent. National government attempts to materialize economic development of the economy as a whole in a macro economic perspective. Likewise, local governments are expected to speed up the process of development of local areas they represent. Similarly, rural local bodies undertake efforts to make rapid the development process of the areas under their jurisdictions, which is known as rural development. This necessitates to examine the importance of the rural local governments in speeding up the rural development.

India is a federal state, which has three layers of governments working at three levels national government at national level, state government at state or regional level and local governments at local level. They have been discharging their duties, functions and responsibilities directed towards promoting socio-economic development of the economy as a whole in the limits of their financial resources. This poses an urgent need to examine Indian public

finances in the context of socio-economic development of our country. Local finance in general and rural local finance in particular is a most neglected aspect of Indian public finances. This necessitates to study rural local body finances with reference to rural development or socio-economic development of the area under their jurisdictions.

Maharashtra is one of the important and developed states in the Indian federation. Maharashtra has in all 35 districts. Of these, Kolhapur district is one of the important districts in the context of economic development it has achieved. Kolhapur district has total 12 tehsils or talukas. Of which, Panhala taluka has a special significant with reference to topography, climate, historical importance as well as development grounds. Hence, it will be peculiar to study rural local bodies and rural development with reference to Panhala taluka.

Rural local bodies consist of Zilla Parishads at top, Panchayat Samities at middle and Village Panchayats at grassroot level. Village Panchayats have a special importance in the rural development, because they are very closely concerned with rural development. Hence, the present study intends to study the role of Village Panchayats in the rural development of Panhala taluka of Kolhapur district in the post reforms period.

1.2 Statement of the Problem

Village Panchayats in India in general and Maharashtra in particular have been facing the problem of acute shortage of financial resources or revenue. Moreover, on the other, people are expecting to play a very vital role from them in the context of rural development and socio-economic development as well. In this backdrop, it is very much essential to examine the Village Panchayat finances with reference to their rural development. The Panchayats contribute to rural development through providing water supply, roads, gutters, health, street lighting, education, social welfare etc. They are expected to play a pivotal role in the development of agriculture, forest,

conservation, cottage industries, public utilities, livestock breeding and protection etc. However, they do not have adequate financial resources.

In Panhala taluka of Kolhapur district, there were in all 111 Village Panchayats in 2006-07, which stood at 11% of Panchayats of Kolhapur district (1026) and 4% of Maharashtra State (27920). The Panchayats have been facing acute shortage of revenue on the one hand, and wide disparity on the other. This poses an urgent need for reviewing finances of the Village Panchayats in general and Panchayats of Panhala taluka in particular. In 2006-07, Kodoli Village Panchayat was high income/revenue Panchayat (Rs. 56, 94,620). We also found a wide disparity across the Village Panchayat in the context of per capita revenue collected for example, Panore Village Panchayat had the highest per capita income/revenue (Rs. 1224) and Kolik Panchayat had the lowest per capita income (Rs. 18 only). Village Panchayats also heavily rely on grants for mobilising their income.

It is against this backdrop, the present study endeavours to examine critically the finances of the Village Panchayats in Panhala taluka of Kolhapur district in the context of their role in rural development in general and socio-economic development in particular, during the period from 2000-01 to 2008-09.

1.3 Hypothesis

A hypothesis of the present study is as follows :

"Village Panchayats are an important constituent of rural local bodies can play a very vital role in rural development of the area under their jurisdictions. But inadequacy of financial resources is a major obstacle."

1.4 Objectives

The major and important objectives of the present study are enlisted below.

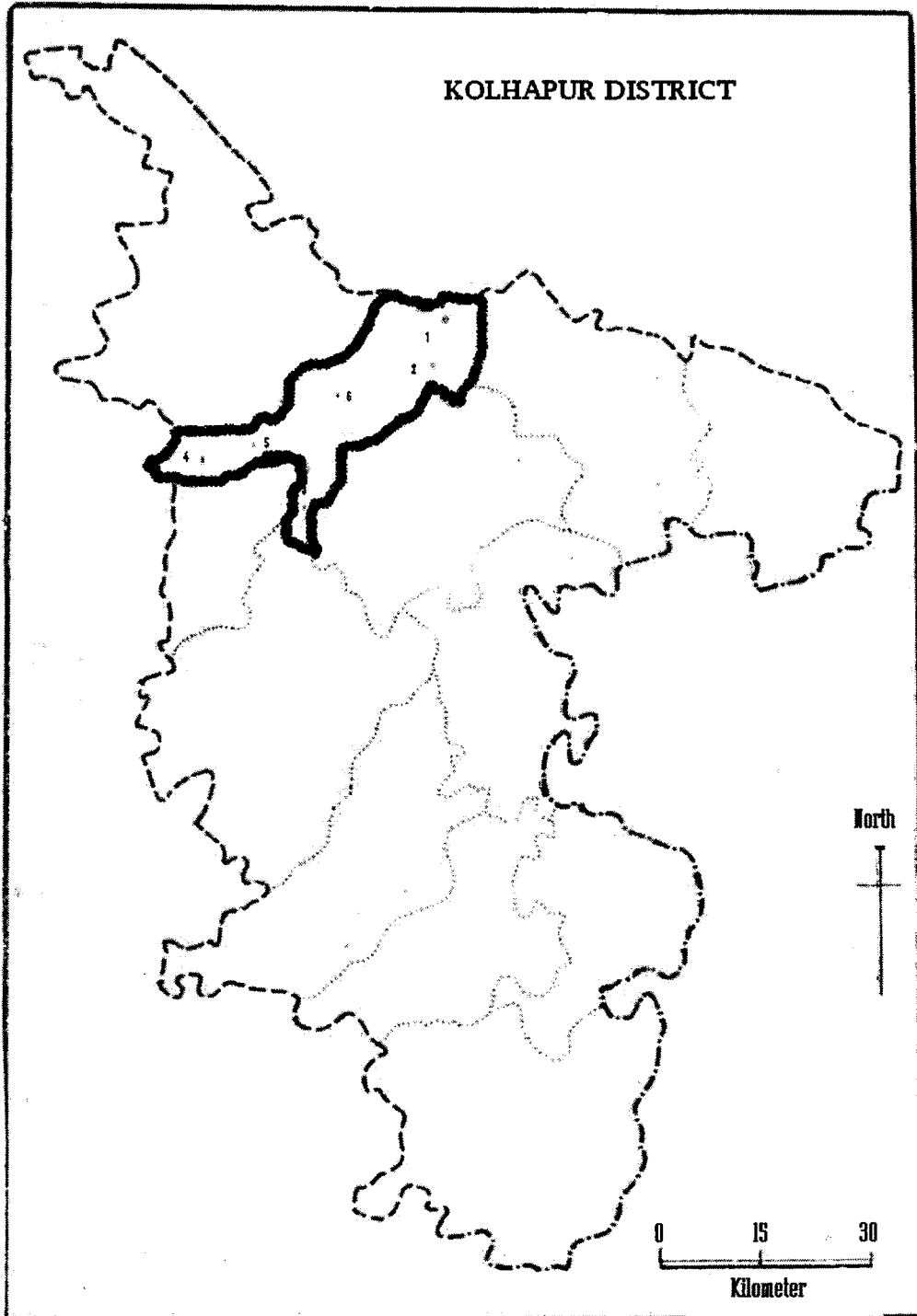
1. To study overall budgetary position of the Village Panchayats;
2. To examine growth and composition of revenue of the Panchayats;
3. To analyse growth and composition of expenditure of the Panchayats;
4. To review the role of Panchayats in rural development;
5. To identify problems before the Panchayats relating to rural development and suggest measures on the same.

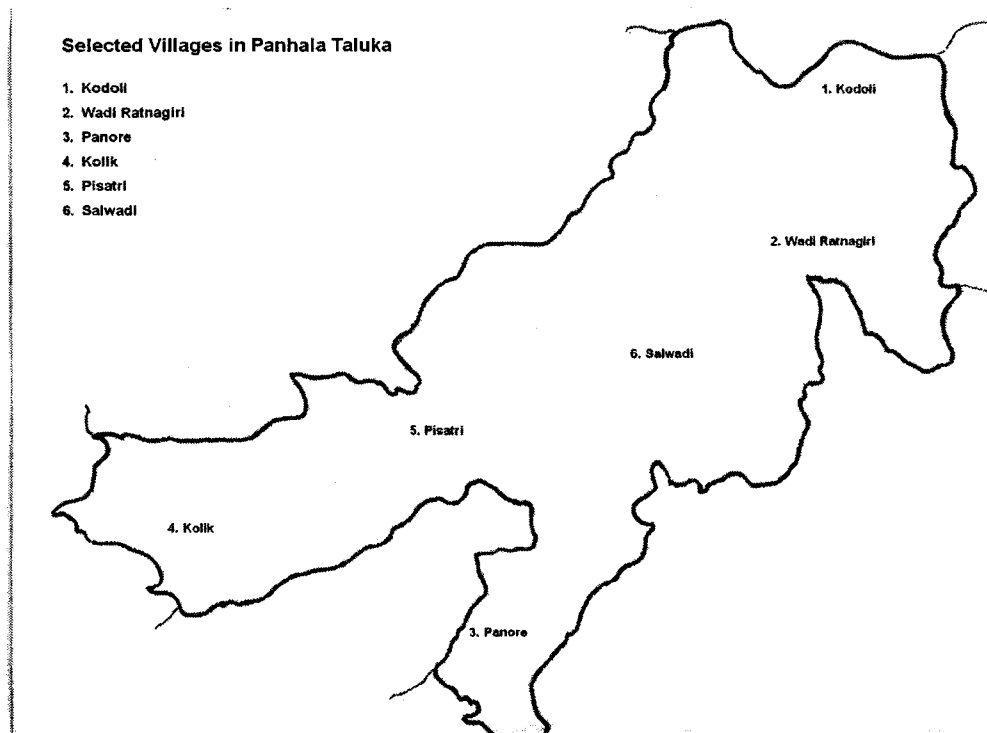
1.5 Database and Research Methodology

The present study will cover the period of 9 years from 2000-01 to 2008-09 and will mainly rely on the secondary sources of data for the collection of necessary data. The secondary data have been collected from the publications of state government of Maharashtra, Kolhapur Zilla Parishad, Panhala Panchayat Samiti and concerned Village Panchayats. Likewise, data from official records of the concerned offices also have been collected. For this, the attempts have been made to visit libraries of Institute of Local Self Government, Mumbai, Indira Gandhi Institute of Development and Research, Mumbai, Gokhale Institute of Economics and Politics, Pune, Barr. Balasaheb Khardekar Library, Shivaji University, Kolhapur and others.

The collected data was classified, tabulated in the light of hypothesis and processed by using appropriate statistical tools like Simple Growth Rate (SGR), Compound Growth Rate (CGR), Ratio analysis, Mean, Standard Deviation, Correlation, and Regression. For this, the use of computer software packages such as Excel and

SPSS was made as per necessity. Likewise the use of graphs, charts, figures, maps also have been made.





Panhala taluka of Kolhapur district has in all 111 Village Panchayats (2006-07). Out of that 5% sample on the basis of stratified sampling consisting of both the high and low income Panchayats have been taken. This consists of total six Panchayats divided three each into high income and low income group Panchayats. They are –

- A) High Income : Kodoli, Wadi Ratnagiri, Panore
- B) Low Income : Kolik, Pisatri, Salawadi

1.6 Chapter Scheme

Following is the chapter scheme of the present study.

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|-------------|---|---|
| Chapter – 1 | : | Introduction, Research Methodology and Review of Literature |
| Chapter – 2 | : | Overall Budgetary Position of Village Panchayats |
| Chapter – 3 | : | Growth and Composition of Revenue of Village Panchayats |

Chapter – 4 : Analysis of Growth and Pattern of Expenditure of Panchayats

Chapter – 5 : Role of Panchayats in Rural Development

Chapter – 6 : Conclusions and Suggestions

1.7 Review of Literature

The review of literature relating to research topic is very much necessary because that highlights the various aspects and issues regarding the research topic covered by the previous research studies. This review also highlights the gaps and missings in the previous studies relating to research topic. Here, this study has undertaken the review literature about the topic of research. This study has mainly gone through the research studies on the topic Finances of Village Panchayats. The review of literature concerning and research topic is given below.

Lalitha N. (2004)¹ in her “Women in Panchayat Raj System Empowerment through Self Help Groups” paper describes the role of women in Panchayat Raj System. Women are an essential agent of political part of the sustainable human development. Self help promotion becomes one of the major trust areas of non-government organisation (NGOs) in India. Self help group is called as thrift and credit group is a homogenous group of rural poors voluntarily formed to save whatever amount of they can keep out of their earnings and mutually agree to be lent to the group members for meeting their production and emergency credit needs. The organisation of women in the form of self-help groups has laid the seeds for improvement of economic contentions in women.

Women should be able to act on the strength of being women and not merely despite being women. Women need to act politically for their own interest empowerment of women in Panchayat Raj system by Self Help Groups shows the way. Local government should become

a model in the empowerment of women. The ultimate aim of self help groups is lifting poor rural women from poverty and promotion of sustainable development with gender equity participation of women self help groups in Panchayat Raj activities will give women due recognition in society and lasting solution to the problems of village paving the way for sustainable development.

Dr. Kamble P. S. (2008)² in his paper "Role of Village Panchayats in the rural development of Kolhapur District" studies Village Panchayat finances in Kolhapur district in the context of rural development and reveals the following conclusions. Village Panchayat is a backbone of rural local bodies within sufficient resources. Therefore, it is an obstacle find in making fast process of rural development. Panchayats mainly stand on taxes as a source of income. However, heavy dependable of Panchayats on taxes results in heavy tax burden on the citizens. Non tax sources contribute considerably to total income of the government, but except Kodoli Panchayat, others have neglected these revenue sources. Fiscal autonomy is an important problem before the Village Panchayats. All Panchayats were depending on grants. The Village Panchayats have totally neglected debt finances and investment. The expenditure on administration of the Panchayats was comparatively higher. Its spending of grants was about 1.5%. Economic development of the economy is influenced by the infrastructural facilities. It spent about 1/3 share of their income on infrastructure. The Village Panchayats have tried to provide health medical and social welfare services by spending 30% income. Street lighting is share in total expenditure of the Village Panchayat was 4%. Education is in primary stage provided by Panchayats. This demand to increase in expenditure on education.

Duwuri Subharao and G. R. Reddy (1998)³ in their article on "State and Finances of Local Bodies" study state government and local bodies finances.

This paper studies relations between to the state government and local bodies for certain principles governing the financial relations over the five decades in Andhra Pradesh. States own revenue is found inadequate. The deficit was met through non plan expenditure transfers to local bodies of worth Rupees 4512 crores in 1996. This indicates that the state government depends on its share in centre, taxes and non plan revenue grants. A part of this non plan assistance and the entire plan assistance is to transfer to local bodies to meet deficit. In Andhra Pradesh transfers to local bodies as percentage of states revenue receipts had fallen from 22% in 1985 to 19% in 1996. As the scope for any increase in the transfers to local bodies is limited ideally. Each government should raise its own resources required for providing services and its functions. The major deficiency of the local bodies is their failure to exploit the revenue potential of taxes assigned to them.

Though taxes with immobile base and taxes burden export outside the local limit are suitable for the local bodies perhaps, it is necessary to approve the taxes straight away to local bodies. It is better that the state government which is already equipped with administrative machinery continuous to administer these taxes on behalf of local government. It is possible for the local bodies to overcome the resistance by improving the qualities of existing services.

Bahra O. P. (1998)⁴ states in his article titled, "Financial Resources of Panchayats in India" that the taxing powers to PRI's are very limited. There are three major sources of revenue 1) tax assignment, 2) tax sharing and 3) grants in aid. There is insufficiency and fiscal autonomy of the PRI. In some states, most of the Panchayat acts do not make any distinction between obligatory and optional levy. There are no fix rates. The PRI levy at the lowest level. For example Gram Panchayats is generally enriched to levy taxes, fees and charges but Zilla Parishads (ZP) and Panchayat Samities are not totally

empowered with taxing power, mostly collected taxes at the village level passed on the upper tier of the PRIs. Therefore, the tax assignment and tax charges are discussed with respect to Village Panchayat only.

Gram Panchayats is the base of Zilla Parishads and Panchayat Samities of the PRIs because there certain kinds of taxes for example land tax, house tax, Zilla Parishads and Panchayat Samities give grants to Gram Panchayats because they are underdeveloped. State governments have power to give grants to Zilla Parishads and Panchayat Samities and Village Panchayats by recommendations of State Finance Commission.

Bava Noorjahan (1998)⁵ in article namely, "Resource Mobilization for PRIs : Tax Assignments and Transfers" clearly studies the democracy, sustainable development, principles of local finance, tax assignments and tax transfers. The constitution's 73rd and 74th Amendment Acts 1992 have given political devolution of these bodies started with the establishment by law of three PRIs and Municipal Bodies. In the rural and urban areas of every states/union territory by conducting elections to these bodies by State Finance Commission functions devolution indicates legal transfer of powers and responsibilities to Panchayats finance devolution, controls by State Finance Commission (SFC). State Finance Commission govern the distribution between the state and Panchayats and determination of the taxes, duties etc. As well as grants in aid to the Panchayats from the consolidated fund of the State District Planning Committee (DPC) is found at the district level to confirm plans made by Panchayat and particularly to prepare a draft plan for the district. State Finance Commission studies with the following points 1) democracy, 2) sustainable development, 3) people participation in PRIs, 4) principles of local finance, the finance of local bodies.

Rajpaul V. Baskar and Selvaraj V. M. (2008)⁶ in their article, "Public Services to Town Panchayats in Thoothukaddi" study issue of public services. Mostly public services are required in villages by Panchayats therefore, there is need for local self government Public micro level planning has got wider recognition and significance throughout the world. It is not a new way to develop from below and planning at the local level. The people of local government are responsible to shoulder certain responsibilities. There are nineteen Town Panchayats in Thoothukaddi district in Tamil Nadu. Town Panchayats namely Ettayapuram, Kadambur, Kalugumatai, Kayathar, Rpuhur and Vilathikulam. Thoothukaddi in which there are selection grade one and second grade capital works of Town Panchayat for all towns were insufficient ordinary works mostly recurring in nature should done qualitatively so that it may not require to replace.

Kaushik P. D. (2005)⁷ clearly states in his article titled, "Rural Development : Decentralisation and Rural Market" that the rural development in future. Rural development implied overall development of rural areas to improve life of rural people. It is comprehensive and multi dimensional concept. Rural development requiring the development of agriculture and allied activities, village and cottage industries. In the Indian context population of India stays in rural areas. In 2003, Joan explained that decentralization as a political process. There is decentralisation of three powers, political, administrative and fiscal. Rural development is totally related with population is need for food, cloth and shelter, fuel and fodder for their livestock. It is called human development. Almost 2/3 of Indian consumers living in rural area and almost half of national income is generated here. It is the nature of rural market that forms an integral part of the total domestic market in India. The Ministry of Rural Development of striving to bring about rapid and sustainable development and socio-economic transformation in rural India with an integrated approach. Mostly poor

people live in rural area. Rural development is essential in the present conditions. Land is a limited factor. Over 60% people depend on agriculture sector for livelihood. We need to develop an infrastructure at various levels. Marketing services are being improved by the state agencies.

Bhattacharya Sukanta (2003)⁸ studies the West Bengals Village Panchayat System. This analyses the interrelationship between caste, class and politics in a village in the West Bengal. There are two types of data namely primary and secondary data have been collected from Gram Panchayat areas. It covered 10 years period 'Rayan' is situated 4 km. North West of Bardwan town. It is under Bardwan Sadar Sub Division. It has fertile and flat soil in which paddy is grown twice a year. Dharamraje and Shiva are two temples in Rayan. What is the relationship between caste, class and politics? In Rayan, this question must be brought both at the comenit part. During 1978-1983 out of five members, one was Bagdi on the Panchayat.

In 1993, Gram Panchayat comenit part of India into power. Many important differences between the Brahmin and non-Brahmin castes have been found in Rayan inspite of common schooling sport and other activities.

Ghatak Maitreesh and Ghatak Maitereya (2002)⁹ studied the modern reforms in Panchayat system of West Bengal.

The experience of West Bengal under the Panchayat system stands in sharp contrast with that of other states and together with land reform. It has been credited for playing an important role in the impressive economic turn around of the state since the mid 1980s. This paper studies a particular component of set ready introduced reforms of the Panchayat Raj System in West Bengal that aimed precisely at addressing this concern, the introduction of mandatory village constituency (Gram Sansad) meeting.

A very unique and large scale experiment in economic and political decentralisation was introduced in the late seventies in the Indian state of West Bengal. The provision and maintenance of all local public projects were handed over to formally elected village councils. The experience in West Bengal stands sharp contrast with the other states in India and together with land reforms; it has been credited turn around of the state. The village constitution meetings take place twice in a year in May and November. Our aim was to attend and observe the functioning of across sections of these meetings in May 1999. The empowerment of Panchayats in West Bengal in the late seventies when the Left Front first comes to power can viewed as something of a first generation. We conclude by discussing some of the recent initiatives undertaken to expand the scope and power of the village constituency. There is growing realization among policy makers if that the enthusiasm and energy of the people which was unleashed by the empowered Panchayats and institution charges.

Shivaramkrishanan N. (2002)¹⁰ states in the "Thoughts of Mahatma Gandhi on Village Panchayat" that there is no one who has traced to develop village life more than Mahatma Gandhi. M. K. Gandhi traced to develop first village. If we do not develop village we cannot develop our nation. Village population is largely expanding. There are many critical problems, for example, food, clothing and shelter.

Gandhi dreamt of not of making a few change in the present society but to establish a new social order. Totally different from any that had been conceived of and implemented any where in the world. He says that 'Education will be compulsory upto the basic course. Non-violence with its techniques of satyagrah and non-cooperation will be the sanction of the village community. Gandhi paid a concentration on village development. The Gram Sabha shall maintain a complete record.

Rode S. S. (2002)¹¹ in the article entitled "Mahatma Gandhi's concept of Village Panchayat" has mentioned that Mahatma Gandhi is one of the most prominent personalities of twentieth century. Gandhi was strong advocate of having 'Village Swaraj' or 'Panchayati Raj'. According to the philosophy of Village Swaraj, the government of village consists of five persons annually elected by the adult villagers, male and female possessing minimum prescribed qualification. However, Panchayat Raj is the democratic self-governing institution of village with their upper linkages. According to Mahatma Gandhi Panchayat Raj is a catalytic agent as well as a significant of rural development. Gokhale was the political Guru of Mahatma Gandhi. Gokhale thought our real local self-governments should start with the village and stop with sub districts. The district boards may exercise only general supervisory and coordinating functions. Gokhale and Tilak were strong advocates of Panchayati Raj.

The thoughts expressed by Gopal Krishna Gokhale and Lokmanya Tilak regarding local self government or Panchayat Raj were mainly responsible to gather the idea of Panchayati Raj or Local Self Government. In Mahatma Gandhi's mind many of the leaders were motivated with the views expressed by Mahatma Gandhi in this context. According to Gandhi the very success of Panchayat Raj institution, depend largely on the quality of leadership available at grassroot levels. Thus, every village will be a republic or Panchayat having full power. Decentralising power to the villages was the stint point of Mahatma Gandhi's philosophy of grassroot democracy.

Mujumdar N. A. (2002)¹² has clearly stated his views on the rural development and agriculture. There was a rural development dismissed and fancy of romantic. New perceptions of development economics resulted in evolution of multifunction of development. This concept is meaningful and independently our strategy of rural development in India is key of overall economy. In 1990s was a lost decade for agriculture and rural development. Economic reforms

created an adverse environment for agriculture growth. The mountain of surplus foodgrains of 60 million tonnes as a movement of misguided food policy. The main element of new development economics focuses on equity linked.

Bhandari Shivanand (2007)¹³ in his M. Phil. Dissertation 'Finance of Hupari Village Panchayat in Hatkanangale Tehsil of Kolhapur District, studied the structure of local self-government of India. In this dissertation, he clearly states about Gramsabha, Gram Panchayat, Panchayat Samiti, and Zilla Parishad. He studies the Hupari Panchayat's total revenue and total expenditure during 2000 to 2006. In this analysis, he clearly states that the expenditure on general administration has increased from Rs. 6.49 lakh to Rs. 7.88 lakh during the period 2000 to 2006. The analysis shows that the expenditure on district rural development fund has increased in 2005-06. The rate of compound growth was 44.89%, which is highest, compared to all other heads. He clearly states that the Hupari Village Panchayat has deficit of fund, which has the adverse impact on the provision of economic, social and infrastructural services of rural population. In this analysis he clearly states that Village Panchayat heavily depend on the government. He suggests for Hupari Panchayat development. He clearly studies all the aspects of village Panchayat finance. He suggests that the Village Panchayat shall have the plan for expenditure of fund.

Dhonde S. V. (1999)¹⁴ in his dissertation "Study of Village Panchayat Finances" studied finances of Kudal, Sartale, Saigon, Songaon, Dare (Bk.) and Aniewadi Village Panchayats for the period from 1990-91 to 1997-98. According to him, rural local government works as an engine of rural development and social welfare. He explains that expenditure of Village Panchayats has been increasing due to increasing functions. He examines the role played by expenditure on street lighting in villages is crucial. He has studied during the period under study the expenditure on major heads

of Village Panchayats concerned, which shows growth with fluctuations. This indicates the dependence on the state government for their expenditure. The Panchayats mainly spend on the welfare of backward classes people from the grants given by the state government.

Dhonde explains that the Village Panchayats undertake activities like cleaning of streets, gutters, drainage, disposal of garbage, spraying of drugs and B. S. C. powder etc. to create healthy atmosphere in the Village Panchayat areas whereby health of the citizens can be improved. He has mentioned that the Village Panchayat of Dare (Bk) has not fully exploited tax revenue sources. It did not collect revenue from sanitary tax and market tax, which lost its tax revenue. He further states that Village Panchayats under study have imposed the same types of taxes so as to collect required revenue with the exception of a slight different in the category of market tax. However, the rates of taxes imposed were different for the different Village Panchayats. This is the result of maximum and minimum limits of tax rates fixed by 1958 Act.

Taking into account economic conditions and responses of the citizens in the villages Panchayats have fixed different rates of some taxes. He tells us that upper limit of the tax rates given an opportunity to overcome deficit problem of these local government units. Due response from the representatives and citizens is a must.

Deivamani K. (1998)¹⁵ explains in the article "State Local Fiscal Relations in Tamil Nadu State: An Analytical Review" that the state local fiscal relations in relations between 1970-94. He studied the transfer of funds from Tamil Nadu government to local bodies. He studied the revenue structure of municipal authorities in Tamil Nadu. He has also studied the classification of municipal corporations in Tamil Nadu for 1992-93. He describes that the Union and State powers should not be enlarged at the cost of local units in India. He has studied the expenditure and its determinants. He has described

that own resources mainly in the form of property tax and profession tax. He also studied the mere enhancement of taxes without checking the menace of tax evasion may not yield substantial income of local bodies. On the contrary, prove to be a burden to the sincere taxpayer leaving the tax evader scot-free.

The foregoing review of literature concerning my research topic reveals that a number of research studies have been conducted in the form of M. Phil. Dissertations, research papers and articles. They have attempted to study the trends in overall budgetary position, growth and composition of revenue and expenditure. These studies do not apply much quantitative or statistical tools. However, role of Village Panchayats in rural development is a missing in all the studies reviewed as a part of review of literature. It is very much essential to assess the role of Village Panchayats in rural development especially in the economic reforms era in general and fiscal reforms in particular. It is also necessary to study the mode of materialising rural development by the Panchayat. Likewise, the use of quantitative techniques like CGR, Standard Deviation, Mean, Range, Correlation, and Regression is very much essential. It is against this backdrop our study takes due care of all the missing things in the studies mentioned above and fills in the gaps in the research on this topic hence our study is important on this topic and it is of novel in nature.

1.8 Concluding Remarks

Village Panchayats is a grassroot level government in general in India, and in particular in Maharashtra. However, comparatively, local governments in general and rural local governments in particular are a neglected aspects in the research of Public Economics. Rural local governments can play a vital role in rural development of rural economy of India. This necessitates to examine the role of Rural Local Governments in the rural development of India. There are number of studies have been undertaken concerning rural local bodies and rural development. However, it has a wider scope and some missing

aspects. The present study will fill in some gap and add to research on this topic.

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