CERTIFICATE

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This is to certify that Shri B.P.Bhairat has completed his research work for the Degree of M.Phil. in Commerce and Management on "A STUDY OF SOURCES AND APPLICATION OF FUNDS WITH SPECIAL REFERENE TO SANGLI ZILLA PARISHAD". He has carried out this research work at all stages on his own effort under my guidance and supervision. I am fully satisfied with it. This dissertation has not been previously used for the Award of M.Phil. Degree by any other University.

(Prof.T.A.Shiware)

Research Guide
Chh.Shahu Central Institute
of Business Education and
Research, Kolhapur - 4.

KOLHAPUR

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Date 1/1/2/1988.