PATTERNS OF GROWTH AND USAGE OF PANCHAYAT FINANCE: A CASE STUDY OF BANKURA IN WEST BENGAL

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ABSTRACT

This paper attempts to evaluate the performances of village panchayats at the district of Bankura in West Bengal through an in depth analysis of (i) Sources and amounts of funds, including the Panchayats 'own funds, (ii) Pattern of expenditures, (iii) Utilisation ratio, and. (ii) Estimation of conditional/unconditional growth rates for the whole period, for the two sub-periods and the estimated trend breaks, if any, using Kinked Trend Growth Analysis. As per the findings of our study, we found that Panchyat Finance at disaggregated level was heavily dominated by the Central Government. Only about 3 to 4% of all revenue of sample panchyats was derived from own source revenue and 94% obtained from grants and transfer. In regards to utilization percentages of funds received by the sample panchayats it was found that it did not follow any consistent pattern rather it was mostly erratic and inconsistent in nature. . Moreover, there is a need for more government assistance on social and economic services, especially on health, education (especially for females), development as well as preservation of natural resources, agricultural development and development of infrastructure for the vibrant survival of the rural economy.

Keywords: Total Revenue, Total Expenditure, Conditional Growth Rate, Unconditional Growth Rate.

1. INTRODUCTION

The roots of local self-governance in India could, perhaps, be traced to the Vedic times. However, the Village Governments established by traditions were not exactly democratic in character. The institutions of Local Self-government received considerable attention during the British rule, but the focus was essentially on the urban local bodies. It is only after independence that the debates over Mahatma Ghandiji's vision of *gram swaraj*, led to a consensus and a

provision was made in the constitution under the Directive Principles of State Policy which reads "The state shall take steps to organize village panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government."

Panchayats forming the last tier of multi-order federalism in India play a fundamental role in the delivery of public services and fostering social inclusion. If service delivery to different classes of people is the foremost consideration of governance, there should be minimum distance between providers and consumers of services. But in India there actually existed a mismatch between what is desirable in terms of responsibilities of different government tiers, i.e., providers for service delivery and what the legislation mandates and what is implemented, all of which need to be examined further.

Decentralization implies the transfer of functions, functionaries and finances to the local bodies. This has not happened to the necessary extent. Functions have not always been fully transferred. Even where the functions have been transferred, functionaries and finances have remained under the control of higher levels of government. It is quite true that, at present, problems have become so complex that some of them cannot be handled at the village level exclusively.

2. REVIEW OF LITERATURE

The review of Literature in Research is a crucial one because it precisely elaborates the important aspects and issues relating to the research topic undertaken by the previous research studies. The studies made by the notable scholars in this field have been reviewed here.

Anand (1969) in his research article concluded that, the present scenario was not at all conducive to the assignment of a more dynamic role to the Panchayati Raj Institutions in the planning or implementation of development programmes because of their poor service delivery at the grass roots.

Dhawan (1995) had observed that, there was a need to transfer much of the allocation decisions to the local authorities as financial arrangement was the life breath of all self-governments.

Singh (1995) lamented that increased influence of MPs and MLAs over Panchayati Raj Institutions had adversely affected their autonomy, making them vulnerable to the influence of urban elites.

Ahmad (1998), concluded that only in case of Kerala PRIs were enjoying a greater level of functional and financial autonomy but in case of Rajasthan, the first to introduce the modern system of panchayat in the country, there was a lack of funds, no financial autonomy, also high poverty, drought situation, and people's low participation in the system.

Dhonde (2000), attempted to analyze the revenue composition, expenditure analysis, and study of the tax structure of six Village Panchayats in Jawali Taluka of Satara District. The main finding was Village Panchayats have been playing a vital role at the village level in improving the living conditions and status of the people.

A book by Vyasulu (2003) concluded that decentralization seems to take place when the state governments take an interest for some special reasons.

The author Baluchamy (2004) had critically studied the PRIs in Dindigul District of Tamil Nadu. He opined that Gram Sabha was the best means in the PRIs through which active participation of the village people to bring about rural development and participatory management could be ensured and only then PR will become a system of the people, by the people and for the people.

A research study by Dasaratharamaiah (2005) concluded that concrete pragmatic steps were needed for enhancing the revenue base of the Panchyats. Further administrative mechanism for income and expenditure spending of the PRIs should be made flexible enough to make it suitable for the people meant for it.

Oommen (2005) commented that the TFC has contributed significantly towards healthy fiscal federalism.

Datt and Ghosh (2006) concluded that Panchayat bodies in nearly all the states were more dependent on grants-in-aid. However, they had less autonomy.

The dissertation of Bhandare (2007) concluded that Village Panchayat could assume a finer role in planning and implementation of economic activities, and for doing so this Village Panchayat should be given finer power to collect revenue, so that it could work successfully.

The results of the study undertaken by Rajiakodi (2007) concluded that the employment generated under the four poverty alleviation programmes (PAPs) was sufficiently high and had lifted the households above the poverty line.

Jena & Gupta (2008)' attempted to conclude that the assigned tax rights were not fully utilised by the panchyats and non-tax revenue was the dominant source of their own revenue.

Dutta (2013) in his study had made an attempt to examine the panchayat finance and the level of management about panchayat finance in West Bengal. In his view, the balance of functions and resources was very much needed as the financial status of panchayat body was determined with this balancing. But till now this was not the position, and almost all Panchayats in West Bengal were starving for funds.

Oommen et.al. (2017) concluded that the pressure to spend on welfare and development activities had outstripped development of revenue.

We see from the literature survey that quite a good number of studies have focused on the performance of the panchayati raj institution at the village level, gram panchayat, panchayat samiti, and zilla parishad levels, the problems facing these organizations and many other things relating to their governance and performance. The observations of these studies on the governance and performance of the PRIs and the causes of variations in the levels of their performances vary significantly, sometimes diametrically. The reasons for these differences in their observations may be attributed to the variations in the socio- economic and cultural conditions of the areas where the panchayat bodies are located. For example, the panchayats in a very backward region with majority of illiterate, economically poor and socially disadvantaged people are most likely to face problems that may not at all arise in a panchayat located in a relatively more developed area. Thus, the findings of the earlier studies on various aspects of PRIs suggest that problems facing the panchayat institutions are not common, though some are more or less common for all panchayats, irrespective of their locations. This being the situation, the remedial measures need to be different, for their effective implementation. Therefore, one has to look into the problems facing the panchayats situated in a location characterized by some special social, economic, cultural and, particularly political situations. The political factors play a very important role in the planning and implementing the development programmes, addressing sector-wise and group-wise problems. These problems have either not been addressed at all in the earlier studies or been given minimum attention by the planners and policy makers. As a result, plans have been wrongly made, and implementations have been half-heartedly done. The period of studies in the earlier works are very much limited; in a very few cases it is more than five years. The longer the period of study, the clearer will be the patterns of the activities of the organizations in question. Further most of the earlier studies are based on secondary level data and that too at aggregated level.

These gaps need to be addressed at a disaggregated level, i.e., at individual panchayat level on the basis of collecting data and information at primary level, so that problems peculiar to the panchayats can be properly identified and appropriate measures would be suitably taken. This is what is done in the present study. The panchayats considered in the study are located in the district of Bankura, in West Bengal, which is one of the backward districts in the state in terms of its over-all development, particularly agricultural and industrial development. Many of the panchayats selected in the present study are economically and socially very backward. The panchayat bodies are functioning in these panchayats, but the questions that still beg answers are- how are they functioning, what problems are they facing, what ameliorative measures have been taken, what are the sources of their revenues, what are the expenditure patterns of these

panchayats, how are the political pulls and pressures standing in the way of their development and what social amenities have they been enjoying or how far are they still away from fulfilling their aims and aspirations. These questions need to be addressed from not only socio-economic angle but also from the point of view of cultural and political setting. The present study aims at addressing these issues as far as practicable. This study takes into consideration the fifteen sample village panchayats' finances in the district of Bankura in West Bengal over a period of more than 10 years after personally going through the original records at the disaggregated level.

3. OBJECTIVES OF THE STUDY

- To critically evaluate the pattern of own source revenue of the selected fifteen village panchayats during the period from 2005-06 to 2016-17 and under two different political regimes, viz, 2005-2011 (ruled by the Left Front Government) and 2011-2017 (ruled by the TMC Government), and examine if there has been any significant difference in the levels of financial performance of the sample panchayats in the district during these two sub-periods,

- To analyze the pattern and growth of Total Revenue, Total Expenditure and Utilization Rates in the selected panchayats during the whole time period, i.e., from 2005-06 to 2016-2017, and between two political regimes of 2005-2011 and 2011-2017, and examine if there is any significant difference in the levels of performance of the selected panchayats in the district during the two political regimes respectively ruled by the Left Front Government and the Government run by the TMC.

- To critically evaluate the sectoral distribution of Total Revenue among various schemes and between two different political regimes.

4. METHODOLOGY, SOURCES, AND QUALITY OF DATA

Till date no consistent longitudinal database of panchayat finance at village panchyat level in West Bengal is available. Therefore, for our study we had used the unpublished primary data from Local Audit Reports of fifteen sample panchyats for a period of 12 years. Further, the Annual and Periodical Reports of the Examiner of Local Audit Report, State Finance Commission's Report of the state, Central Finance Commission Reports, Annual Administrative Reports, and Annual Technical Inspection Reports on Local Bodies in the state were also consulted The data were collected on the Panchayats' performance indicators, namely, total annual receipts, total annual expenditures, annual utilization rates, sectoral allocation of funds and uses of funds received from different sources, external as well as internal.

4.1. Growth Measurement

(a) Unit root Test

To get rid of the spurious trend analysis we have applied Dicky-Fuller Unit root test by estimating the following equation:

$$\Delta Y_t = \alpha + \beta Y_{t-1} + \gamma_t + \text{€}_t \dots\dots\dots\dots\dots\dots \text{(1)}$$

where Y_{t-1} is the one period lagged values of the time series on Y_t (which may be TR or TE), ΔY_t is the first difference of Y_t series, t is the time, €_t is the white noise disturbance term; α , β and γ are the parameters. Under the null hypothesis, H0: $\beta=0$, that is the underlying series is non-stationary; otherwise, the series is stationary (results are presented in Table 4.1.1 and 4.1.2) Here H0 is tested on the basis of Mackinon's table value.

	Name of GP	Taking Intercept & Trend(b^{++}_2)	Probability	Remark(the underlying series is)
		Table 4.1.1 Estimated Results of Dicky-Fuller Unit Root Test for Stationarity of time series on Total Revenue (TR) for Sample Panchayats		
1	Baidyanathpur	-2.42(-6.63)	(0.00)*	Stationary
2	Ban-asuria	-0.21(-0.37)	0.72	Non-stationary
3	Bikna	-1.92(-2.64)	0.06	Non-Stationary
4	Dhanara	-1.42(-2.51)	0.07	Non-Stationary
5	Gangajalgahati	-1.44(-3.29)	(0.03)**	Stationary
6	Gobindadham	-1.58(-2.37)	0.08	Non-Stationary
7	Gorabari	0.73(1.12)	0.32	Non-stationary
8	Hatagram	-0.57(-2.04)	0.07	Non-Stationary
9	Jagdalla 2	-1.03(-2.63)	(0.03)**	Stationary
10	Khatra-2	-0.44(-3.08)	(0.01)*	Stationary
11	Masiara	-0.48(-1.91)	0.09	Non-Stationary
12	Purandarpur	-0.93(-4.02)	(0.00)*	Stationary
13	Raghunathpur	-0.27(-0.89)	0.41	Non-stationary
14	Sanbandha	-0.31(-1.03)	0.33	Non-stationary
15	Supur	-0.76(-2.82)	(0.02)**	Stationary

Note: b^{++}_2 is estimated from equation $\Delta TR_t = c + bTR_{t-1} + \Delta t + e_t$

*, **, imply significance at 1%, 5% level respectively applying Mackinon's Table t-values all given in the parentheses

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

	Name of GP	Taking Intercept & Trend (b^{++}_2)	Probability	Remark(the underlying series is)
1	Baidyanathpur	-2.41(-6.76)	(0.00)*	Stationary
2	Ban-asuria	-0.62(-1.31)	0.22	Non-stationary
3	Bikna	-1.62(-2.85)	(0.05)**	Stationary
4	Dhanara	-0.97(-1.84)	0.14	Non-Stationary
5	Gangajalgahati	-1.77(-3.19)	(0.03)**	Stationary
6	Gobindadham	-1.53(-4.27)	(0.01)*	Stationary
7	Gorabari	0.39(0.69)	0.53	Non-stationary
8	Hatagram	-0.57(-2.00)	0.08	Non-Stationary
9	Jagdalla- 2	-1.11(-2.83)	(0.02)**	Stationary
10	Khatra-2	-0.57(-1.76)	0.15	Non-Stationary
11	Masiara	-0.37(-1.72)	0.12	Non-Stationary
12	Purandarpur	-0.96(-4.41)	(0.00)*	Stationary
13	Raghunathpur	1.31(2.39)	0.07	Non-Stationary
14	Sanbandha	-0.32(-1.11)	0.30	Non-stationary
15	Supur	-0.82(-2.74)	(0.02)**	Stationary

Table 4.1.2 Estimated Results of Dicky-Fuller Unit Root Test for Stationarity of time series on Total Expenditure (TE) for Sample Panchayats

Note: b^{++}_2 is estimated from equation $\Delta TE_t = c + bTE_{t-1} + \Delta t + e_t$

*, ** imply significance at 1%, 5% level respectively applying Mackinon's Table

t-values all given in the parentheses

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

(b) *Measurement of Conditional/ Unconditional Growth*

We have fitted the following non deterministic trend equation to take care of the non-stationarity feature of the underlying series:

$$\ln Y_t = \alpha + \beta \ln Y_{t-1} + \gamma t + \epsilon_t, \quad t = 1, 2, 3, \dots n \dots \dots \dots (2)$$

Here $\gamma \times 100$ is the annual growth rate expressed in percentage form for the period 2005-06 to 2016-17. Thus, the estimated value of γ gives the constant (annual) conditional rate of growth of the variable Y_t over the period 2005-06 to 2016-17 under study.

However, if the time series data is found to be stationary, then we use the following deterministic trend equation to take care of the stationarity feature of the underlying series:

$$\ln Y_t = \alpha + \beta t + \epsilon_t, \quad t = 1, 2, 3, \dots, n \dots \dots \dots (3)$$

Here $\beta \times 100$ is the annual growth rate expressed in percentage form. Thus, the estimated value of β gives the constant (annual) unconditional rate of growth of the variable, over the period 2005-06 to 2016-17, whatever the cases may be under study.

Measurement of conditional and unconditional sub-periods' growth rate:

(c) We have used the following Kinked exponential trend equation for estimating conditional sub period growth rate:

$$\ln Y_t = \alpha + \beta \ln Y_{t-1} + \gamma_1 (D_{1t} + D_{2k}) + \gamma_2 (D_{2t} + D_{2k}) + \epsilon_t, \quad t = 1, 2, 3, , n \dots \dots \dots (4)$$

Where K is the kinked point or break point which is taken here as zero. D1 = 1 for first sub-period and 0 for second sub-period, and D2=1 for second sub-period and 0 for first sub-period, α is the positive intercept term.)

Taking k=0, the above conditional kinked exponential trend equation reduces to:

$$\ln Y_t = \alpha + \beta \ln Y_{t-1} + \gamma_1 D_{1t} + \gamma_2 D_{2t} + \epsilon_t, \quad t = 1, 2, 3, , n \dots \dots \dots (5)$$

Here $\gamma_i^{\wedge}$ corresponding to trend equation (5) is the measure of the i-th sub-period's growth rate (i= 1, 2) expressed in percentage per annum form.

To examine whether two sub-periods' growth rates are statistically different or not (i.e. for trend break), we have estimated the following trend equation:

$$\ln Y_t = \alpha + \beta \ln Y_{t-1} + \gamma \times t + \emptyset\, D_2 t + \epsilon_t \ldots\ldots\ldots\ldots\ldots\ldots\ldots.(6)$$

Here, Ø is the parameter associated with the trend break.

The estimated value of γ gives the constant (annual) conditional rate of growth of the variable Y_t over the periods under study. The significance of growth rate is checked by using Student t statistic with (n-k) degrees of freedom, n and k being respectively number of observations and number of parameters estimated. We have also checked auto-correlation problem using D-W statistic and remove this problem, if any, by Cochrane-Orcutt two-step procedure using either first order or second order auto regressive process. Finally, the observed values of D – W statistic are presented in the tables along with the estimated growth rates and coefficients of determination (i.e., values of R^2).

The same procedure has been followed to estimate unconditional sub-periods growth rate using trend equation (5), but ignoring the term $\beta \ln Y_{t-1}$ when the underlying series is found to be stationary**.**

5. RESULTS AND DISCUSSION

The whole analysis is divided into the following sub-heads:

5.1. Distribution of Major Components of Total Revenue in the sample village panchayat.

5.2. Growth Measurement for sample panchayats

5.3. Inter (between the regimes) and Intra (within the regimes) Variations in Sectoral Distribution of Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under different heads.

5.1. Distribution of Major Components of Total Revenue in the sample village panchayat:

(a) Own Source Revenue (OSR):

Table 5.1.1 Major Components of Own Source Revenue (OSR) of select Panchayats during 2005-08, 2008-11, 2011-14, 2014-17

Name of GP	Components of OSR (Rs. in lakh)											
	Own Tax Revenue				Own Non-Tax Revenue				Own Source Revenue			
	2005 -08	2008 -11	2011 -14	2014 -17	2005 -08	2008 -11	2011 -14	2014 -17	2005 -08	2008 -11	2011 -14	2014 -17
Baidyanathpur	0.37	0.45	0.33	0.42	3.47	1.38	2.5	6.42	3.84	1.83	2.83	6.84
Ban-Asuria	0.26	0.4	0.64	0.98	1.81	3.05	4.49	4.41	2.08	3.45	5.13	5.39
Bikna	1.54	2.28	4.81	6.05	0.12	0.86	2.02	2.87	1.65	3.14	6.83	8.92
Dhanara	0.72	0.66	1.38	2.87	0.31	1.73	1.93	2.37	1.03	2.39	3.31	5.24
Gangajalghati	1.08	0.8	1.57	2.32	1.4	3.11	2.44	3.62	2.48	3.91	4.01	5.94
Gobindadham	0.9	2.47	1.35	6.69	0.48	0.88	1.2	3.42	1.38	3.35	2.55	10.1
Gorabari	0.39	0.5	0.69	0.8	4.05	7.84	8.44	14	4.44	8.33	9.13	14.8
Hatgram	0.16	0.48	0.75	1.47	0.08	0.39	0.62	0.56	0.24	0.88	1.37	2.03
Jagdalla-2	0.21	1.11	1.47	2.28	1.65	1.25	3.79	3.17	1.86	2.36	5.26	5.45
Khatra-2	0.59	1.14	0.65	1.22	0.38	2.55	17.39	6.17	0.97	3.69	18.05	7.39
Masiara	0.4	0.23	0.33	0.29	1.6	3.39	1.12	2.85	1.99	3.62	1.46	3.14
Purandarpur	1.65	2.16	10.43	5.63	0.48	1.24	5.86	3.55	2.14	3.4	16.3	9.18
Raghunathpur	0.22	0.24	0.2	0.17	0.3	5.1	1.59	3.72	0.51	5.33	1.79	3.89
Sanbandha	0.31	0.3	0.32	0.45	1.75	2.23	6.52	4.15	2.06	2.53	6.84	4.59
Supur	0.68	1.47	2.01	0.79	2.43	1.99	2.26	4.33	3.12	3.46	4.27	5.12
Average Growth Rate Over Panchayats (%)	74.94 (Left Front Rule)		54.6 (TMC Rule)		279.73 (Left Front Rule)		48.85 (TMC Rule)		147.83 (Left Front Rule)		54.03 (TMC Rule)	
Average Growth Rate per Panchayat (%)	12.49 (Left Front Rule)		9.1 (TMC Rule)		46.62 (Left Front Rule)		8.14 (TMC Rule)		24.63 (Left Front Rule)		9.00 (TMC Rule)	

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Combining own tax revenue and non-tax revenue we get own source revenue. From Table 5.1.1, now it becomes clear that during the Left Front rule, out of fifteen select village panchayats there are fourteen panchayats i.e., 93.33 % panchayats for which OSR collection increases within the

range of 10.89% (Supur) to 945.09% (Raghunathpur) and there is only one village panchayat, namely, Baidyanathpur for which OSR collection decreases by 52.35 per cent. But during the TMC rule, for eleven panchayats (i.e., 73.33% village panchayats) OSR collection increases within the range of 3.6 % (Jagdalla-2) to 296.07 % (Gobindadham). On average increased percentages for both these periods are 147.83 and 54.03 respectively. The yearly increase percentage point during the Left Front ruled government (24.63%) is also better than that during the TMC ruled government (9.0%).Therefore, we can infer that under OSR head the performance of the Left Front rule is better than the TMC rule and there remains much scope for further improvement.

(b) Other Revenue:

Table 5.1.2: Major Components of Total Revenue (TR) of select Panchayats during 2005-08, 2008-11, 2011-14, and 2014-17

Name of GP	Components of TR (Rs. in lakh)											
	Own Source Revenue				Other Revenue				Total Revenue			
	2005-08	2008-11	2011-14	2014-17	2005-08	2008-11	2011-14	2014-17	2005-08	2008-11	2011-14	2014-17
Baidyanathpur	3.84	1.83	2.83	6.84	321.89	257.85	188.54	197.9	325.73	259.68	191.36	204.73
Ban-Asuria	2.08	3.45	5.13	5.39	80.86	122.57	149.63	148.18	82.94	126.01	154.75	153.58
Bikna	1.65	3.14	6.83	8.92	112.42	120.5	135.26	144.02	114.07	123.64	142.09	152.94
Dhanara	1.03	2.39	3.31	5.24	119.44	202.62	193.77	217.36	120.47	205.01	197.08	222.6
Gangajalghati	2.48	3.91	4.01	5.94	108.72	160.9	110.35	151.55	111.2	164.81	114.36	157.49
Gobindadham	1.38	3.35	2.55	10.1	110.81	148.29	107.28	145	112.19	151.64	109.83	155.11
Gorabari	4.44	8.33	9.13	14.8	92.5	148.69	221.65	197	96.93	157.03	230.78	211.8
Hatgram	0.24	0.88	1.37	2.03	70.13	151.04	163.41	134.55	70.37	151.92	164.78	136.58
Jagdalla-2	1.86	2.36	5.26	5.45	69.23	103.35	124.34	134.04	71.09	105.72	129.6	139.49
Khatra-2	0.97	3.69	18.05	7.39	81.54	223.1	199.47	211.33	82.51	226.79	217.51	218.72
Masiara	1.99	3.62	1.46	3.14	152.47	238.48	208.26	108.71	154.46	242.1	209.72	111.85
Purandarpur	2.14	3.4	16.3	9.18	72.14	115.14	105.2	142.45	74.28	118.53	121.5	151.63
Raghunathpur	0.51	5.33	1.79	3.89	75.92	135.52	154.98	123.52	76.43	140.85	156.77	127.41
Sanbandha	2.06	2.53	6.84	4.59	73.07	114.34	158.06	120.63	75.13	116.87	164.9	125.23
Supur	3.12	3.46	4.27	5.12	343.8	328.76	251.66	192.61	346.92	332.22	255.94	197.72
Average Growth Rate over Panchayats (%)	147.83 (Left Front Rule)		54.03 (TMC Rule)		55.73 (Left Front Rule)		0.01 (TMC Rule)		56.46 (Left Front Rule)		0.08 (TMC Rule)	
Average Growth Rate per	24.63 (Left Front Rule)		9.00 (TMC Rule)		9.23 (Left Front Rule)		0.003 (TMC Rule)		9.41 (Left Front Rule)		0.01 (TMC Rule)	

Panchayat (%)						

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Notes: TMC = Trinamool Congress.

From Table 5.1.2 it is clear that (a) out of Total revenue other revenue comprises the highest share, (b) during the Left Front ruled government other revenue on an average increased by 55.73 per cent and per year increase percentage was 9.23, (c) during the TMC ruled government this average and yearly percentage increase become almost insignificant which are only 0.01 and 0.003 percentage points, respectively , (d) in Total Revenue (whose significant part is Other Revenue) average and yearly increases during the Left Front Ruled government were 56.46 and 9.41 respectively whereas during the TMC rule those become respectively 0.08 and 0.01 percentage points. From table 5.1.2 we however see a sharp decline in funds under 'Other Revenue' during the TMC rule compared to the Left Front Rule. Thus it can be claimed that the BJP ruled Central Government specially under the head 'Other Revenue' is not providing enough funds for the overall development of panchayats in the State. It may be noted here that the decline in Central Funds could not be compensated through the sufficient collection of funds under Own Source Revenue and State Funds.

5.2. Growth Measurement for sample panchayats

The growth analysis is divided into the following categories:

(a) Estimated Unconditional Annual Growth rates of Total Revenue;

(b) Estimated Conditional Annual Growth rates of Total Revenue;

(c) Estimated Unconditional Annual Growth rates of Total Expenditure;

(d) Estimated Conditional Annual Growth rates of Total Expenditure.

(a) Estimated Unconditional Annual Growth rates in Total Revenue:

	**5.2.1 Estimated Unconditional Annual Growth Rates of Total Revenue of Sample Panchayats (for the whole Period, for the sub-periods and for trend break)**							
SL No.	**Name of GP**	**Whole period (t)**	**1ˢᵗ sub-period (D_1t)**	**2ⁿᵈ sub-period (D_2t)**	**D-W**	**R-Square**	**Trend break**	**Remarks[+]**
1	Baidyanathpur	-3.18 (-1.12)	-3.4 (-0.50)	-3.0 (-0.44)	2.25	0.11	0.4 (0.03)	No change
2	Gangajalghati	2.42 (1.29)	5.1 (1.17)	-0.2 (-0.05)	1.65	0.18	-5.3 (-0.68)	No change
3	Jagdalla-2	6.62 (3.12)*	14.3 (3.42)*	-1.0 (-0.25)	2.15	0.65	-15.3 (-2.05)***	Decreases
4	Khatra-2	11.26 (3.20)*	28.4 (5.24)*	-5.9 (-1.08)	1.75	0.79	-34.3 (-3.52)*	Decreases
5	Purandarpur	7.88 (3.37)*	15.5 (3.24)*	0.3 (0.06)	1.76	0.65	-15.2 (-1.77)***	Decreases
6	Supur	-6.51 (-6.95)*	-2.9 (-1.64)	-10.1 (-5.69)*	1.92	0.89	-7.2 (-2.26)**	Decreases

+Change in Growth over Two Sub-Periods (i.e. from sub-period 1 to sub-period 2)

*, **, *** imply significance at 1%, 5%, 10% level respectively

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

(b) Estimated Conditional Annual Growth rates in Total Revenue:

**5.2.2 Estimated Conditional Annual Growth Rates of Total Revenue of Sample Panchayats (for the whole Period, for the sub-periods and for trend break)**							
SL No.	**Name of GP**	**Whole period (t)**	**1st sub-period (D_1t)**	**2nd sub-period (D_2t)**	**D-W**	**R-Square**	**Trend break**	**Remarks[+]**
1	Ban-asuria	-1.4 (-0.26)	17.8 (2.18)	-3.8 (-0.95)	2.04	0.76	-21.7 (-2.69)**	Decreases
2	Bikna	3.38 (1.24)	7.9 (1.05)	0.2 (0.03)	1.79	0.23	-7.7 (-0.65)	No change
3	Dhanara	2.50 (1.01)	9.4 (1.18)	-0.3 (-0.09)	2.10	0.42	9.7 (0.91)	No change
4	Gobindadham	1.31 (0.69)	-3.4 (-0.65)	4.6 (1.20)	1.96	0.23	7.9 (0.97)	No change
5	Gorabari	2.35 (0.62)	19.0 (2.26)	0.1 (0.02)	1.85	0.83	-18.9 (-2.15)***	Decreases
6	Hatagram	1.80 (0.51)	39.8 (2.88)**	-14.0 (-2.25)***	1.82	0.7	-53.8 (-2.80)**	Decreases
7	Masiara	-2.2 (-0.54)	25.9 (1.50)	-24.9 (-1.77)	1.72	0.38	-50.8 (-1.67)	No change
8	Raghunathpur	-2.23 (-0.81)	19.4 (1.94)***	-10.2 (-2.41)**	2.35	0.69	-29.6 (-2.22)***	Decreases
9	Sanbandha	-2.00 (-0.57)	18.5 (2.21)	-8.3 (-2.28)**	1.99	0.743	-26.7 (-2.59)**	Decreases

+Change in Growth over Two Sub-Periods (i.e. from sub-period 1 to sub-period 2)

*, **, *** imply significance at 1%, 5%, 10% level respectively

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

(c) Estimated Unconditional Annual Growth rates in Total Expenditure:

SL No.	Name of GP	Whole period (t)	1st sub-period (D_1t)	2nd sub-period (D_2t)	D-W	R-Square	Trend break	Remarks[+]
1	Baidyanathpur	-1.11 (-0.28)	-2.1 (-0.22)	-0.2 (-0.02)	2.36	0.01	1.9 (0.11)	No change
2	Bikna	3.75 (1.49)	8.9 (1.59)***	-1.5 (-0.26)	1.98	0.27	-10.4 (-1.03)	No change
3	Gangajalghati	2.83 (1.23)	6.2 (1.17)	-0.6 (-0.11)	1.61	0.18	-6.8 (-0.71)	No change
4	Gobindadham	2.64 (1.60)***	2.9 (0.75)	2.3 (0.60)	1.68	0.20	-0.6 (-0.08)	No change
5	Jagdalla-2	8.97 (3.66)*	16.7 (3.28)*	1.3 (0.25)	2.12	0.68	-15.4 (-1.69)	No change
6	Purandarpur	12.10 (4.77)*	20.0 (3.79)*	4.2 (0.80)	1.81	0.77	-15.8 (-1.67)***	Decreases
7	Supur	-6.02 (-5.71)*	-2.0 (-1.01)	10.0 (-4.94)*	2.16	0.85	-7.9 (-2.19)**	Decreases

5.2.3 Estimated Unconditional Annual Growth Rates of Total Expenditure of Sample Panchayats (for the whole Period, for the sub-periods and for trend break)

+Change in Growth over Two Sub-Periods (i.e. from sub-period 1 to sub-period 2)

*, **, *** imply significance at 1%, 5%, 10% level respectively

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

(d) Estimated Conditional Annual Growth Rates in Total Expenditure:

SL No.	Name of GP	Whole period (t)	1st sub-period (D$_1$t)	2nd sub-period (D$_2$t)	D-W	R-Square	Trend break	Remarks[(+)]
	5.2.4 Estimated Conditional Annual Growth Rates of Total Expenditure of Sample Panchayats (for the whole Period, for the sub-periods and for trend break)							
1	Ban-asuria	2.4 (0.57)	19.0 (3.08)**	-1.8 (-0.57)	2.34	0.78	-20.8 (-3.06)**	Decreases
2	Dhanara	3.05 (1.03)	12.2 (1.37)	-1.0 (-0.21)	2.25	0.32	-13.2 (-1.08)	No change
3	Gorabari	1.20 (0.28)	22.1 (2.35)**	0.3 (0.09)	1.77	0.90	-21.8 (-2.39)**	Decreases
4	Hatagram	3.13 (0.67)	35.8 (2.43)**	-8.4 (-1.33)	1.86	0.70	-44.1 (-2.29)***	Decreases
5	Khatra-2	1.9 (0.52)	33.6 (1.61)	-1.8 (-0.44)	1.64	0.87	-35.4 (-1.54)	No change
6	Masiara	-7.88 (-2.21)***	35.0 (3.08)**	-42.7 (-4.58)*	2.30	0.87	-77.7 (-3.84)*	Decreases
7	Raghunathpur	-4.79 (-1.24)	17.4 (1.43)	-14.4 (-2.38)**	2.25	0.57	-31.8 (-1.90)***	Decreases
8	Sanbandha	-2.27 (-0.64)	19.4 (2.19)***	-9.7 (-2.45)**	1.84	0.73	-29.1 (-2.57)**	Decreases

+Change in Growth over Two Sub-Periods (i.e. from sub-period 1 to sub-period 2)

*, **, *** imply significance at 1%, 5%, 10% level respectively

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Estimated Growth measurements of Total Revenue and Total Expenditure of sample village panchayats were undertaken and we found that in respect of Total Revenue there were six village panchayats having stationary features and for the remaining nine panchayats the underlying time series were non-stationary. Here we witnessed intra variations in annual growth rates in both Total Revenue and Total expenditure within each regime. More specifically, we can say that there were respectively nine and eight negative trend breaks in Total Revenue and Total Expenditure thereby indicating a clear deceleration in growth rates in between the two sub-periods for both Total Revenue and Total Expenditure.

5.3. Inter (between the regimes) and Intra (within the regimes) Variations in Sectoral Distribution of Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under different heads.

Table 5.3.1. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Poverty Alleviation Sector during the Left Front Rule

Years/GP	2005-08			2008-11			2005-11		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	100.77	86.26	85.60	125.20	115.39	92.17	112.98	100.83	89.24
Ban-Asuria	29.36	27.29	92.94	53.88	47.74	88.61	41.62	37.51	90.14
Bikna	52.53	46.17	87.90	53.11	48.93	92.13	52.82	47.55	90.03
Dhanara	60.91	60.23	98.88	93.91	83.50	88.91	77.41	71.86	92.83
Gangajalghati	50.84	39.06	76.83	85.38	76.57	89.68	68.11	57.82	84.89
Gobindadham	43.28	35.86	82.86	78.15	66.69	85.33	60.72	51.27	84.45
Gorabari	23.70	20.23	85.35	51.32	46.94	91.46	37.51	33.58	89.53
Hatagram	25.42	21.87	86.04	76.61	64.68	84.43	51.01	43.27	84.83
Jagdalla-2	24.08	20.53	85.26	33.77	31.50	93.28	28.93	26.02	89.94
Khatra-2	37.49	31.37	83.69	70.09	63.22	90.19	53.79	47.29	87.93
Masiara	0.00	0.00	0.00	112.55	112.44	99.91	56.27	56.22	99.91
Purandarpur	24.78	19.07	76.95	45.91	41.80	91.04	35.34	30.43	86.10
Raghunathpur	38.37	37.47	97.66	55.18	42.67	77.34	46.77	40.07	85.67
Sanbandha	35.74	29.73	83.20	62.41	56.07	89.84	49.07	42.90	87.43
Supur	191.83	189.67	98.87	177.78	176.21	99.12	184.80	182.94	98.99
Average	**49.27**	**44.32**	**89.95**	**78.35**	**71.62**	**91.41**	**63.81**	**57.97**	**90.85**

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Table 5.3.2. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Poverty Alleviation Sector during the TMC Rule

Years/GP	2011-14			2014-17			2011-17		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	103.35	102.64	99.31	115.44	115.30	99.88	109.39	108.97	99.61
Ban-Asuria	87.51	85.34	97.52	47.27	46.82	99.05	67.39	66.08	98.06
Bikna	68.96	66.46	96.37	38.36	37.97	98.98	53.66	52.21	97.30
Dhanara	108.19	107.94	99.78	99.23	98.96	99.73	103.71	103.45	99.76
Gangajalghati	55.27	52.94	95.78	74.10	72.52	97.87	64.69	62.73	96.98
Gobindadham	53.34	47.48	89.00	75.64	69.67	92.10	64.49	58.57	90.82
Gorabari	147.22	146.76	99.69	104.62	102.94	98.39	125.92	124.85	99.15
Hatagram	108.37	108.06	99.71	70.12	70.11	99.98	89.25	89.09	99.82
Jagdalla-2	76.63	76.52	99.85	80.12	80.06	99.92	78.38	78.29	99.89
Khatra-2	144.56	144.16	99.73	146.19	145.45	99.50	145.37	144.81	99.61
Masiara	156.26	156.00	99.83	28.15	26.11	92.77	92.20	91.06	98.75
Purandarpur	44.19	44.06	99.71	49.31	48.92	99.21	46.75	46.49	99.44
Raghunathpur	100.01	99.73	99.72	43.62	43.29	99.24	71.82	71.51	99.57
Sanbandha	87.76	87.65	99.87	38.16	38.12	99.90	62.96	62.89	99.88
Supur	171.27	169.12	98.75	102.21	99.93	97.78	136.74	134.53	98.38
Average	**100.86**	**99.66**	**98.81**	**74.17**	**73.08**	**98.53**	**87.51**	**86.37**	**98.69**

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Table 5.3.3. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Backward Area Development Sector during the Left Front Rule

Years/GP	2005-08			2008-11			2005-11		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	11.87	5.53	46.57	9.51	3.19	33.50	10.69	4.36	40.76
Ban-Asuria	0.00	0.00	0.00	8.74	5.15	58.94	4.37	2.58	58.94
Bikna	2.39	0.53	22.03	8.32	3.35	40.28	5.35	1.94	36.21
Dhanara	2.27	0.03	1.27	5.61	3.77	67.24	3.94	1.90	48.23
Gangajalghati	1.21	0.55	45.58	8.61	4.09	47.50	4.91	2.32	47.26
Gobindadham	6.95	1.08	15.55	8.35	4.07	48.81	7.65	2.58	33.70
Gorabari	4.86	3.86	79.52	8.29	4.35	52.39	6.58	4.10	62.41
Hatagram	0.00	0.00	0.00	9.68	6.84	70.67	4.84	3.42	70.67
Jagdalla-2	0.00	0.00	0.00	6.52	4.69	71.88	3.26	2.34	71.88
Khatra-2	2.16	0.17	7.91	6.40	4.01	62.71	4.28	2.09	48.88
Masiara	4.96	4.90	98.81	5.37	5.29	98.52	5.17	5.10	98.66
Purandarpur	2.44	0.00	0.00	9.12	0.89	9.81	5.78	0.45	7.74
Raghunathpur	0.00	0.00	0.00	8.56	7.60	88.78	4.28	3.80	88.78
Sanbandha	2.01	1.48	73.73	5.94	5.40	90.75	3.98	3.44	86.46
Supur	10.05	3.67	36.49	8.35	3.09	36.99	9.20	3.38	36.72
Average	**3.41**	**1.45**	**42.60**	**7.83**	**4.39**	**56.04**	**5.62**	**2.92**	**51.96**

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Table 5.3.4. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Backward Area Development Sector during the TMC Rule

Years/GP	2011-14			2014-17			2011-17		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	13.90	7.92	56.95	2.80	1.52	54.12	8.35	4.72	56.48
Ban-Asuria	14.09	6.64	47.12	5.80	3.31	57.08	9.95	4.98	50.02
Bikna	15.50	12.96	83.59	3.15	3.12	98.94	9.33	8.04	86.18
Dhanara	9.74	6.05	62.13	3.99	2.29	57.44	6.86	4.17	60.77
Gangajalghati	12.48	7.69	61.60	4.46	3.08	69.18	8.47	5.39	63.59
Gobindadham	11.29	6.13	54.29	3.99	2.85	71.52	7.64	4.49	58.79
Gorabari	7.82	3.87	49.47	3.04	2.48	81.67	5.43	3.18	58.49
Hatagram	10.27	6.64	64.69	4.71	3.86	82.12	7.49	5.25	70.16
Jagdalla-2	7.99	5.27	65.94	2.45	1.94	79.23	5.22	3.61	69.06
Khatra-2	9.62	5.83	60.63	3.59	2.62	73.14	6.61	4.23	64.03
Masiara	5.32	4.44	83.39	3.21	**1.91**	59.60	4.27	3.18	74.45
Purandarpur	16.96	8.32	49.06	4.56	4.09	89.51	10.76	6.20	57.64
Raghunathpur	9.99	4.50	45.00	3.27	3.21	98.16	6.63	3.85	58.10
Sanbandha	7.49	4.10	54.78	2.65	3.14	118.43	5.07	3.62	71.42
Supur	10.92	5.12	46.93	3.17	2.63	82.99	7.04	3.88	55.05
Average	**10.89**	**6.37**	**58.44**	**3.66**	**2.80**	**76.70**	**7.27**	**4.59**	**63.03**

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Table 5.3.5. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Health & Family Welfare Sector during the Left Front Rule

Years/GP	2005-08			2008-11			2005-11		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	1.94	1.31	67.64	3.22	2.15	66.78	2.58	1.73	67.10
Ban-Asuria	0.00	0.00	0.00	4.24	3.68	86.73	2.12	1.84	86.73
Bikna	4.37	2.61	59.68	3.43	1.87	54.56	3.90	2.24	57.43
Dhanara	1.32	1.29	98.46	0.32	0.29	91.32	0.82	0.79	97.08
Gangajalghati	0.00	0.00	0.00	10.24	6.51	63.59	5.12	3.25	63.59
Gobindadham	0.73	0.73	100.06	1.62	0.01	0.43	1.18	0.37	31.47
Gorabari	0.23	0.19	81.65	3.24	0.34	10.49	1.74	0.27	15.29
Hatagram	0.12	0.12	100.00	6.02	2.44	40.58	3.07	1.28	41.73
Jagdalla-2	5.50	0.42	7.55	5.53	2.38	43.02	5.51	1.40	25.34
Khatra-2	1.87	0.00	0.00	8.52	4.34	50.96	5.20	2.17	41.78
Masiara	0.26	0.26	99.78	1.23	0.75	60.85	0.74	0.50	67.55
Purandarpur	0.39	0.21	54.55	1.73	0.14	7.91	1.06	0.17	16.45
Raghunathpur	0.00	0.00	0.00	6.68	4.02	60.19	3.34	2.01	60.19
Sanbandha	0.57	0.28	49.20	1.78	0.90	50.45	1.17	0.59	50.14
Supur	17.12	6.63	38.72	16.53	6.38	38.61	16.83	6.51	38.67
Average	**2.30**	**0.94**	**40.83**	**4.96**	**2.41**	**48.70**	**3.63**	**1.68**	**46.21**

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Table 5.3.6. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Health & Family Welfare Sector during the TMC Rule

Years/GP	2011-14			2014-17			2011-17		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	5.64	2.39	42.46	4.96	3.35	67.45	5.30	2.87	54.17
Ban-Asuria	1.39	1.04	74.67	0.46	0.40	86.81	0.92	0.72	77.66
Bikna	6.22	5.17	83.25	19.34	13.71	70.87	12.78	9.44	73.88
Dhanara	16.35	9.18	56.16	12.29	0.39	3.13	14.32	4.78	33.40
Gangajalghati	7.31	3.61	49.46	6.48	2.40	37.02	6.89	3.01	43.61
Gobindadham	2.17	0.87	39.94	5.56	2.19	39.40	3.86	1.53	39.55
Gorabari	5.65	3.40	60.17	2.38	1.28	53.94	4.01	2.34	58.33
Hatagram	8.83	2.87	32.48	4.92	3.99	80.98	6.87	3.43	49.85
Jagdalla-2	1.79	0.92	51.21	2.15	1.05	48.55	1.97	0.98	49.76
Khatra-2	4.74	3.54	74.68	0.45	0.33	73.01	2.60	1.94	74.54
Masiara	2.26	1.98	87.48	0.23	0.22	94.62	1.25	1.10	88.14
Purandarpur	3.33	1.45	43.54	16.43	12.61	76.75	9.88	7.03	71.15
Raghunathpur	7.95	4.77	60.03	1.79	0.17	9.41	4.87	2.47	50.72
Sanbandha	15.11	5.57	36.86	12.62	6.19	49.04	13.87	5.88	42.40
Supur	9.10	4.28	47.04	4.56	2.13	46.61	6.83	3.20	46.89
Average	6.52	3.40	52.18	6.31	3.36	53.24	6.42	3.38	52.70

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Table 5.3.7. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Others Sector during the Left Front Rule

Years/GP	2005-08			2008-11			2005-11		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	69.87	56.34	80.63	59.96	35.07	58.49	64.91	45.70	70.41
Ban-Asuria	16.85	13.24	0.00	34.75	28.70	82.59	25.80	20.97	81.29
Bikna	23.56	16.23	68.88	32.21	24.63	76.48	27.88	20.43	73.27
Dhanara	25.24	17.32	68.62	38.52	40.32	104.66	31.88	28.82	90.39
Gangajalghati	20.97	17.89	0.00	30.39	24.59	80.93	25.68	21.24	82.72
Gobindadham	19.54	16.14	82.62	34.82	21.99	63.17	27.18	19.07	70.16
Gorabari	30.71	16.12	52.49	51.83	38.06	73.43	41.27	27.09	65.64
Hatagram	19.57	8.88	45.35	31.72	21.16	66.72	25.64	15.02	58.57
Jagdalla-2	23.76	17.81	74.92	42.53	29.42	69.18	33.15	23.61	71.24
Khatra-2	14.82	11.77	79.43	61.42	51.00	83.03	38.12	31.39	82.33
Masiara	87.26	65.46	75.01	54.73	44.87	81.98	70.99	55.16	77.70
Purandarpur	30.79	16.63	54.02	37.62	17.82	47.37	34.21	17.23	50.36
Raghunathpur	11.62	6.37	0.00	35.87	26.68	74.37	23.75	16.52	69.57
Sanbandha	17.25	12.95	75.10	29.38	21.91	74.58	23.31	17.43	74.77
Supur	45.33	34.96	77.12	38.23	30.07	78.67	41.78	32.52	77.83
Average	**30.48**	**21.87**	**71.77**	**40.93**	**30.42**	**74.32**	**35.70**	**26.15**	**73.23**

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Table 5.3.8. Annual Distribution of Funds Received, Expenditure (Rs. in lakh) and Utilisation Rate under Others Sector during the TMC Rule

Years/GP	2011-14			2014-17			2011-17		
	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%	Rcpt	Exp.	UR%
Baidyanathpur	62.03	37.58	60.58	81.03	59.41	73.32	71.53	48.50	67.80
Ban-Asuria	48.86	37.44	76.63	100.01	77.03	77.02	74.43	57.23	76.89
Bikna	46.05	40.57	88.09	91.23	57.61	63.15	68.64	49.09	71.52
Dhanara	59.73	42.49	71.13	107.07	70.95	66.26	83.40	56.72	68.01
Gangajalghati	38.34	27.60	71.97	72.41	54.74	75.59	55.38	41.17	74.34
Gobindadham	40.21	26.71	66.41	69.80	43.46	62.27	55.01	35.08	63.78
Gorabari	65.93	38.33	58.14	101.61	71.96	70.82	83.77	55.15	65.83
Hatagram	37.26	22.79	61.16	56.54	41.04	72.59	46.90	31.92	68.05
Jagdalla-2	42.54	28.44	66.86	54.38	41.25	75.86	48.46	34.85	71.91
Khatra-2	52.19	35.49	68.00	67.66	48.79	72.12	59.92	42.14	70.33
Masiara	45.80	39.22	85.64	80.22	48.48	60.44	63.01	43.85	69.60
Purandarpur	50.47	31.43	62.28	80.70	58.15	72.06	65.59	44.79	68.30
Raghunathpur	38.59	29.71	76.99	77.53	47.72	61.55	58.06	38.71	66.68
Sanbandha	54.44	43.97	80.77	71.79	52.72	73.43	63.12	48.34	76.59
Supur	55.24	49.01	88.71	85.80	74.33	86.64	70.52	61.67	87.45
Average	49.18	35.38	71.95	79.85	56.51	70.77	64.52	45.95	71.22

Source: Compiled from Unpublished Local Audit Reports and Own Calculations.

Intra (within the regime) and inter (in between the two different regimes) variations in annual sectoral distribution of total revenue funds received under four important heads, namely, Poverty Alleviation, Backward Area Development, Health and Family Welfare and 'Other Sector' (as shown through Tables 5.3.1 to 5.3.8) showed that for the whole Left Front Rule Poverty Alleviation Programme became the dominant sector and there was a consistent increase in average funds received within the sub-periods of the Left Front Rule but this was not the case during the TMC ruled government. During the TMC rule, particularly during its 2nd half "Other head'' (comprising funds from CFC, SFC, Untied Funds, Salary and OSR etc.) became the dominant one and Poverty alleviation Sector was slipped to second position thereby signalling a clear departure from the earlier period. Further, annual funds received under Backward Area Development, Health and Family Welfare remained more or less unchanged across fifteen sample panchayats for the whole study period and lastly annual funds allocation for Natural Resources and Irrigation remained insignificant. Regarding utilization of funds received (shown through Tables 5.3.1 to 5.3.8) we get generally significant improvement during the TMC rule government compared to the earlier period. Moreover, we found that utilization percentages of

the funds received by the sample panchayats did not follow any consistent pattern rather it was mostly erratic and inconsistent in nature. Intra and inter variations with regards to utilisation percentages across fifteen sample village panchayats over time were also witnessed in our study.

CONCLUSION

From the findings of the study we can infer that in regard to own tax revenue collection the Left Front ruled government's performance, though not satisfactory at all, is a shed better compared to the Trinamool Congress (TMC) ruled Government. From this data analysis additionally one thing is very clear that no political establishment is seriously willing to augment own tax revenue and strengthen the base of tax revenue. This may be due to the fact that both are hardly bothered by hard budget constraints. This is only because what matters to them is the implementation of the Schemes designed by the Central and the State Governments but not deliver the services required under the devolved subjects. In regards to utilization percentages of funds received by the sample panchayats it was found that it did not follow any consistent pattern rather it was mostly erratic and inconsistent in nature. Moreover, there is a need for more government assistance on social and economic services, especially on health, education (especially for females), development as well as preservation of natural resources, agricultural development and development of infrastructure for the vibrant survival of the rural economy. More specifically, what we observed and understood during our visit and discussion with panchayat officials is that the present method of assessment of taxes does not appear to be realistic and scientific. Very little or no attention is paid by the gram panchayats to verify the authenticity of the self-declaration forms containing the details of actual land and building possessed by the owners, if at all submitted by the declarants voluntarily, and also market rates of the land or building in question. In most of the cases, we found that the taxes of a certain property is fixed first in a predetermined way without following any standard procedure and thereafter, its annual and market value is fixed according to prescribed formulae. Thus, our suggestion in this case is to explore the possibilities of engaging eligible local youths without political consideration to make actual field survey first for the assessment of tax on land and building. Only through this humble beginning, participatory planning can avoid political bickering at the grassroots level and finally it could be heralded as a new success which we are witnessing now-a-days in other cases, as for example in the distribution and collection of electric bills on behalf of West Bengal State Electricity Board.

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