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## **Growth and Utilisation Ratio of Own Sources Revenue of Gram Panchayats in Howrah District of West Bengal**

**Suman Chakraborty**

Research Scholar, Department of Economics with Rural Development  
Vidyasagar University, West Bengal, India

**Abstract:**

*Gram panchayats in the present day development process are conceived as people's institution. The underlying ethics of their functioning is based on the spirit of democracy where people's choice and voice are adequately captured. In participatory development it is very difficult to state categorically the exact nature of participation in plan formulation and implementation of different rural development programmes. In West Bengal, the State Government endeavors to encourage the process of participatory development through the amendments (Section 16A) of the West Bengal Panchayat Act. Hence great emphasis is now made on mobilization of own resources of panchayats. Growth and utilization ratio of Own Sources Revenue of Gram Panchayats depend on tax and non tax revenue of panchayats. But the Own Sources Revenue of Gram Panchayats is not adequate to upgrade the economic structure of the area of panchayat. The involvement of the people in the planning process is necessary to take into account their felt needs, to mobilize local resources, to increase the speed of implementation by securing the people's cooperation, to increase the acceptance of the plan and projects and also to bring about a change in the power structure in people's institutions in favour of the poor. Strong leadership and political will are the necessary conditions for facing the challenge of enabling the local self-government institutions to become effective instruments of social and economic development of rural areas<sup>6</sup>.*

### **1. Introduction**

Gram panchayats in the present day development process are conceived as people's institution. The underlying ethics of their functioning is based on the spirit of democracy where people's choice and voice are adequately captured. In participatory development it is very difficult to state categorically the exact nature of participation in plan formulation and implementation of different rural development programmes. In West Bengal, the State Government endeavors to encourage the process of participatory development through the amendments (Section 16A) of the West Bengal

Panchayat Act. Now, the electors of each constituency of a gram panchayat has been given the right to participate directly in the democratic process to guide and advise the gram panchayat in a forum called Gram Sansad. Again, the formation of Gram Unnayan Samiti (Section 16A(6) C) of the West Bengal Panchayat Act) has further widened the scope of more active participation of the people in the overall planning of gram panchayat. This executive body of the Gram Sansad has been given the task to prepare plan for economic as well as social development of rural areas with the active participation of local people. In performing these functions gram panchayats are mainly dependent on external sources of revenue, which basically comes from central and state governments. But external fund are very much irregular in nature. This affects the progress of decentralized planning. Hence great emphasis is now made on mobilisation of own resources of panchayats.

In this chapter we have highlighted the own resources mobilisation of twenty gram panchayats namely BAGNAN-I, KHALORE, JOARGORI, BANGALPUR, BAINAN, BANIBON, BASUDEVPUR, KHALISANI, AMTA, ANULIA, BALICHAK, BASANTPUR, JAGATBALLAVPUR-I&II, BARGACHIA-I&II, NISCHINDA, CHAMRAIL & DURGAPURABHAYNAGAR -II and JAGADISHPUR from five different panchayat samity BAGNAN-I, AMTA-I, JAGATBALLAVPUR, ULUBERIA-II and BALLYJAGACHA in the Howrah District.

### **2. Database Methodology**

The necessary data base of our study based on primary and secondary data which are collected from directly from the field, different panchayat offices, official website of WBPRD, DPRDO OFFICE and Finance commission and Census report. We have taken twenty Panchayats of the Howrah District of West Bengal. Total & Per capita own source revenue data have been taken 2006-07 to 2012-13. These data have been analyzed by using simple statistical techniques, (v.i.z, ratio, correlation –regression, compound annual growth rate, coefficient variation etc.). All the calculations have done by using statistical software SPSS and computer software MS excel.

Per capita receipt of panchayats in t-th period are estimated by using the following formula:

$PCX = X/P$  Where PCX is the per capita receipt of X-head of a particular year, and P is the estimated population of that year.

Regression analysis is used to estimate the compound annual growth rate (CAGR) of different heads of receipt and expenditure at the state level and village level. The CAGR has been calculated for the relevant variables with the help of loglinear equation as follows:

$$\ln Y = \alpha + \beta t$$

where  $\alpha$  and  $\beta$  are the regression coefficients.

The slope coefficient  $\beta$  of the above growth model gives the instantaneous (at a point of time) rate of growth and not the compound (over a period of time) rate of growth. But the latter can be easily found by taking the antilog of  $\beta$ , subtracting 1 from it and multiplying the difference by 100. This growth rate is slightly higher than the instantaneous growth rate.

### 3. Objective of the Study

To examine the pattern of Growth and Utilization Ratio of Own Sources Revenue Of Gram Panchayats in Howrah District of West Bengal.

#### 3.1. The Plan of the Paper

The plan of the paper is as follows. Section 1.2 discusses total own source revenue of panchayats across panchayats of the Howrah District and section 1.3 per capita own source revenue of the panchayats. Section 1.4 discusses pattern of growth of own source revenue of the panchayats during the period from 2006-07 to 2013-13 and section 1.5 structural changes in own revenue of the panchayats. Section 1.6 analyses the utilization ratio of own resources of the panchayats. Section 1.7 makes concluding observations.

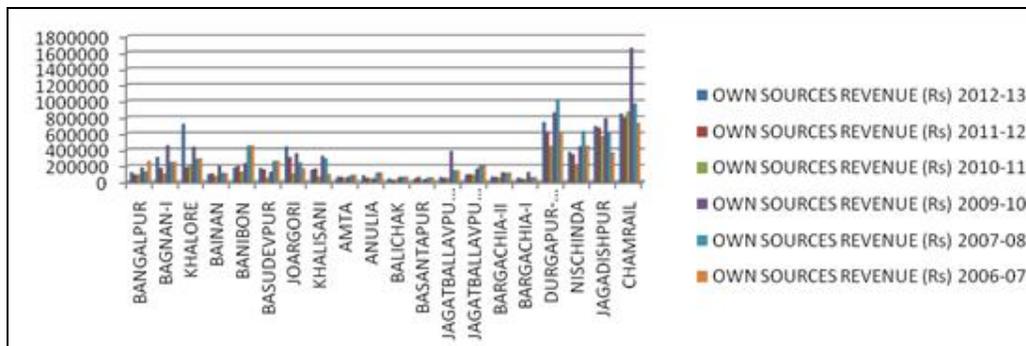
#### 3.2. Total Own Source Revenue of Panchayats.

In 2006-07, the panchayat CHAMRAIL had the highest own source revenue (OSR), to be followed by DURGAPUR-ABHOYNAGAR-II and NISCHINDA. In 2010-11, again the panchayat CHAMRAIL led other panchayats, followed by JAGADISHPUR, DURGAPUR-ABHOYNAGAR-II and NISCHINDA. In 2012-13 also, the panchayat CHAMRAIL followed by DURGAPUR-ABHOYNAGAR-II and KHALORE and JAGADISHPUR. The panchayats BASANTPUR & BALICHAK of the block AMTA-I scored lowest amount of own sources revenue through out the study period 2006-07 to 2012-13.(TABLE-I).

GPS	TABLE-I OWN SOURCES REVENUE (Rs)					
	2012-13	2011-12	2010-11	2009-10	2007-08	2006-07
BANGALPUR	118275	92068	89259	176320	128054	257915
BAGNAN-I	306368	171263	100077	451628	246409	246757
KHALORE	714377	179803	212097	433237	284044	290430
BAINAN	96859	103582	70041	196961	111783	106898
BANIBON	178189	195186	124578	229688	447123	447123
BASUDEVPUR	171096	154091	51462	122963	257468	257468
JOARGORI	436655	304353	102938	353468	240129	165697
KHALISANI	150526	164700	66093	321305	288353	95002
AMTA	62405	62540	50673	62311	85920	85920
ANULIA	80970	50323	42378	42587	115491	115491
BALICHAK	41277	25187	28221	59212	65162	65162
BASANTAPUR	41865	63378	29588	36673	55503	55503
JAGATBALLAVPUR-I	59012	48841	46237	381160	142932	142932
JAGATBALLAVPUR-II	90432	94660	89107	159869	198416	198416
BARGACHIA-II	66080	61228	53485	118211	112230	112230
BARGACHIA-I	51579	39486	35252	120415	59160	59160
DURGAPUR-ABHOYNAGAR-II	737363	621333	441218	855788	1023256	616121
NISCHINDA	369454	339504	213730	438867	625861	447898
JAGADISHPUR	688103	667699	562166	785980	611027	363651
CHAMRAIL	843868	790974	866459	1654631	966952	726837

Tabel 1

Source: Howrah DPRDO



Graph As Table-1

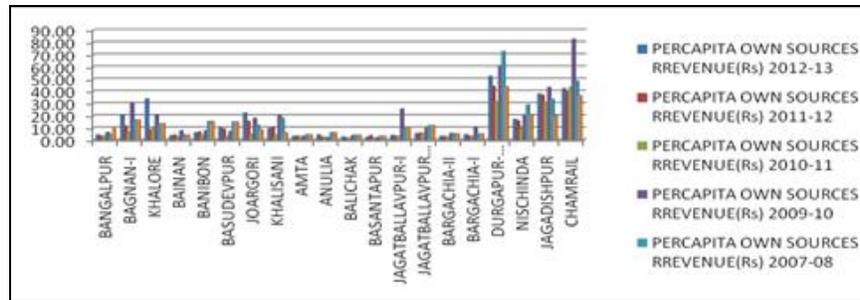
3.3. Per capita Own Source Revenue of Panchayats

Per capita own source revenue of panchayats (PCOSRP) varies widely across the selected 20 grampanchayats of the Howrah District under our study. In 2006-07 the panchayat CHAMRAIL had the highest PCOSRP to be followed by NISCHINDA and JAGADISHPUR. In 2010-11, the panchayat CHAMRAIL led other PANCHAYATS, followed by DURGAPUR-ABHOYNAGAR-II and JAGADISHPUR. In 2012-13 also DURGAPUR-ABHOYNAGAR-II led others, followed by CHAMRAIL , JAGADISHPUR & KHALORE but the panchayats BASANTPUR & BALICHAK of the block AMTA-I scored lowest amount of Per capita own sources revenue during the study period 2006-07 to 2012-13(TABLE-II )

BLOCK	GPS	PERCAPITA OWN SOURCES RREVENUE(Rs)					
		2012-13	2011-12	2010-11	2009-10	2007-08	2006-07
BAGNAN-I	BANGALPUR	4.38	3.41	3.30	6.53	4.74	9.55
BAGNAN-I	BAGNAN-I	20.48	11.45	6.69	30.19	16.47	16.49
BAGNAN-I	KHALORE	33.76	8.50	10.02	20.47	13.42	13.72
BAGNAN-I	BAINAN	3.81	4.07	2.75	7.74	4.39	4.20
ULUBERIA-II	BANIBON	6.15	6.74	4.30	7.93	15.44	15.44
ULUBERIA-II	BASUDEVPUR	9.99	9.00	3.01	7.18	15.04	15.04
ULUBERIA-II	JOARGORI	22.23	15.50	5.24	18.00	12.23	8.44
ULUBERIA-II	KHALISANI	9.48	10.37	4.16	20.24	18.16	5.98
AMTA-I	AMTA	3.34	3.34	2.71	3.33	4.59	4.59
AMTA-I	ANULIA	4.38	2.72	2.29	2.30	6.24	6.24
AMTA-I	BALICHAK	2.73	1.66	1.86	3.91	4.30	4.30
AMTA-I	BASANTAPUR	2.47	3.74	1.75	2.17	3.28	3.28
JAGATBALLAVPUR	JAGATBALLAVPUR-I	3.98	3.30	3.12	25.73	9.65	9.65
JAGATBALLAVPUR	JAGATBALLAVPUR-II	5.55	5.81	5.47	9.81	12.18	12.18
JAGATBALLAVPUR	BARGACHIA-II	3.19	2.95	2.58	5.70	5.41	5.41
JAGATBALLAVPUR	BARGACHIA-I	4.50	3.44	3.08	10.50	5.16	5.16
BALLY-JAGACHA	DURGAPUR-ABHOYNAGAR-II	52.41	44.16	31.36	60.83	72.73	43.79
BALLY-JAGACHA	NISCHINDA	17.06	15.68	9.87	20.26	28.90	20.68
BALLY-JAGACHA	JAGADISHPUR	37.87	36.75	30.94	43.25	33.63	20.01
BALLY-JAGACHA	CHAMRAIL	42.20	39.56	43.33	82.75	48.36	36.35

Table 2

Source: Howrah DPRDO



Graph As Table-Ii

Frequency distribution of 20 panchayats by amount of PCOSRP reveals that in 2006-07,11 panchayats (BANGALPUR, KHALISANI, AMTA,ANULIA, BALICHAK,BASANTPUR, JAGATBALLAVPUR-I, BARGACHIA-I&II, JOARGORI, BAINAN) belonged to the PCOSRP group of below Rs 11.The 7 panchayats (BASUDEVPUR,BANIBON,BAGNAN-I,KHALORE,JAGATBALLAVPUR-II,NISCHIDA,JAGADISHPUR) belonged to the PCOSR group of Rs.11 to Rs.20.99 . Only the 2 panchayats 2(CHAMRAIL & DURGAPURABHAYNAGAR -II) belonged to the PCOSRP group of Rs 31 to Rs 49 but no any panchayat belonged to the PCOSRP group of Rs.50 more than that.

In the year 2010-11 the 17 panchayats (BAGNAN-I, KHALORE, JOARGORI, BANGALPUR, BAINAN, BANIBON, BASUDEVPUR, KHALISANI, AMTA, ANULIA, BALICHAK, BASANTPUR, JAGATBALLAVPUR-I&II, BARGACHIA-I&II, NISCHINDA) belonged to the PCOSRP group of below Rs 11 and only panchayat (JAGADISHPUR) belonged to the PCOSR group of Rs.12 to 20 . Only the 2 panchayats 2(CHAMRAIL & DURGAPURABHAYNAGAR -II) belonged to the PCOSRP group of Rs 31 to Rs 49 but again no any panchayat belonged to the PCOSRP group of Rs.50 more than that.

In 2012-13only panchayat (DURGAPURABHAYNAGAR -II)belonged to the highest PCOSR group more than and equal to Rs.50.The 3 panchayats (KHALORE,JAGADISHPUR ,CHAMRAIL) belonged to the PCOSRP group of Rs 31 to Rs 49.99 and the panchayats BAGNAN-I , NISCHINDA and JOARGORI belonged to the PCOSRP group of Rs.11 to Rs.20.99 and Rs.21 to Rs. 30.99 respectively.

The 13 panchayats (BANGALPUR, BAINAN,BANIBON, BASUDEVPUR, KHALISANI, AMTA, ANULIA, BALICHAK, BASANTPUR, JAGATBALLAVPUR-I&II, BARGACHIA-I&II) belonged the lowest PCOSR group below Rs.11(TABLE-III).

FREQUENCY DISTRIBUTION OF PCOSR			
RANGE (Rs)	2006-07	2010-11	2012-13
1-10.99	11(BANGALPUR,KHALISANI, AMTA,ANULIA, BALICHAK,BASANTPUR,JAG ATBALLAVPUR-I, BARGACHIA-I&II,JOARGORI,BAINAN)	17(BAGNAN-I, KHALORE, JOARGORI, BANGALPUR, BAINAN, BANIBON, BASUDEVPUR,KHALISANI,A MTA,ANULIA, BALICHAK,BASANTPUR,J AGATBALLAVPUR-I&II,BARGACHIA-I&II,NISCHINDA)	13(BANGALPUR,BAINAN,BA NIBON,BASUDEVPUR,KHAL ISANI,AMTA,ANULIA,BALIC HAK,BASANTPUR,JAGATBA LLAVPUR-I&II,BARGACHIA-I&II)
11-20.99	7(BASUDEVPUR,BANIBON,B AGNAN-I, KHALORE,JAGATBALLAVPU R-II,NISCHIDA,JAGADISHPUR)	NA	2(BAGNAN-I & NISCHINDA)
21-30.99	NA	1(JAGADISHPUR)	1(JOARGORI)
31-49.99	2(CHAMRAIL & DURGAPURABHAYNAGAR - II)	2(CHAMRAIL & DURGAPURABHAYNAGAR - II)	3(KHALORE,JAGADISHPUR ,CHAMRAIL)
50 & ABOVE	NA	NA	1(DURGAPURABHAYNAGA R -II)
TOTAL	20	20	20

Table 3 (Source: As Above)

### 3.4. Pattern of Growth of Per capita Own Source Revenue of Panchayats

The selected panchayats in the Howrah District registered differential growth rate of PCOSRP during 2006-07 to 2012-13. NISCHINDA, ABHOYNAGAR-II, and CHAMRAIL witnessed statistically significant compound annual growth rate ((NISCHINDA negative ) CAGR) of per capita own source revenue (PCOSR) in our selected study period. The 12 panchayats namely BANGALPUR, BAINAN, BANIBON, BASUDEVPUR, AMTA, ANULIA, BALICHAK, JAGATBALLAVPUR-I&II, BARGACHIA-I&II recorded statistically insignificant negative CAGR and the 3 panchayats (BAGNAN-I, DURGAPUR-ABHOYNAGAR-II, CHAMRAIL) belonged to the percentage of the CAGR group 1 to 5 per cent during the study period while the panchayats (KHALORE & JAGOARI) registered CAGR varying between 16 per cent and above. The CAGR of the panchayats KHALISANI and JAGADISHPUR varying between 6-10 per cent and 11-15 percent respectively (TABLE-IV).

FREQUENCY DISTRIBUTION OF CAGR	
RANGE (%)	
LESS THAN ZERO	13(BANGALPUR,BAINAN,BANIBON,BASUDEVPUR,AMTA,ANULIA,BALICHAK,JAGATBALLAVPUR-I&II,BARGACHIA-I&II, NISCHINDA*)
1--5	3(BAGNAN-I, DURGAPUR-ABHOYNAGAR-II*, CHAMRAIL*)
6--10	1(KHALISANI)
11--15	1(JAGADISHPUR)
16& ABOVE	2(KHALORE & JAGOARI)
TOTAL	20
* SIG (AT 5% LEVEL )	

Table 4

### 3.5. Structural change of Own Sources Revenue of Panchayats

We have observed the structure of Own Sources Revenue changed only favorable to the non tax revenue of some of the selected panchayats namely BARGACHIA-II, KHALISANI, JOARGORI, BAGNAN-I, BANIBON and some of the selected panchayats namely JAGATBALLAVPUR-II, AMTA, ANULIA, BASANTPUR changed only favorable to the tax revenue in our study periods 2006-07 to 2012-13. It is also observed that Own Sources Revenue of few of the selected panchayats changed both favorable to the non tax and tax revenue namely DURGAPUR-ABHOYNAGAR-II, JAGADISHPUR, BALICHAK, BASUDEVPUR, BANIBAN and some of the selected panchayats namely NISCHINDA, CHAMRAIL, JAGATBALLAVPUR-I, BARGACHIA-I, KHALORE changed against both the tax and tax revenue.(TABLE-V)

		Percentage share of tax revenue	
		DECLINING	INCREASING
Percentage Share of Non-Tax Revenue	INCREASING	BARGACHIA-II, KHALISANI, JOARGORI, BAGNAN-I, BANIBON	DURGAPUR-ABHOYNAGAR-II, JAGADISHPUR, BALICHAK, BASUDEVPUR, BANIBAN
	DECLINING	NISCHINDA, CHAMRAIL, JAGATBALLAVPUR-I, BARGACHIA-I, KHALORE	JAGATBALLAVPUR-II, AMTA, ANULIA, BASANTPUR

Table 5

Source: As Above

### 3.6. Utilisation Ratio of Own Sources Revenue (EXCLUDING OPENING BALANCE of the panchayats) of the panchayats

Utilization Ratio of Own Sources Revenue defined as it is the ratio between expenditure of Own Sources Revenue to the receipts of Own Sources Revenue multiplied by 100. It is observed that in our study period 2006-07 to 2012-13 Utilization Ratio of Own

Sources Revenue varied across the selected panchayats respect to the time. In the year 2006-07 four panchayats (BANIBON, CHAMRAIL, KHALISANI, NISCHINDA) belonged to the lowest group of percentage of utilization ratio (0-25)% and BAGNAN-I, BANGALPUR, ANULIA, BARGACHIA-II registered to the groups of percentage {(26-50)% , ( 51-75) %AND (76-100) % } of utilization ratio respectively while the 2 panchayats (BASUDEVPUR, KHALORE) recorded to the groups of percentage ( 100-125)% of utilization ratio but no any panchayat belonged to the highest group of utilization ratio (126 % and above). In the year 2012-13 it is observed that the 4 panchayats (BASUDEVPUR, KHALORE, CHAMRAIL, NISCHINDA) witnessed to the groups of percentage ( 100-125)% of utilization ratio and the panchayats KHALISANI, BARGACHIA-II, BANGALPUR, BAGNAN-I, ANULIA, BANIBON registered to the groups of percentage {(26-50)% , ( 51-75) %AND (76-100) % } of utilization ratio respectively on the contrary no any panchayat belonged to the highest and lowest group of utilization ratio (126 % and above) and (0-25)% respectively (TABLE-VI).

FREQUENCY OF UTILISATION RATIO		
RANGE(%)	2006-07	2012-13
0-25	4(BANIBON, CHAMRAIL, KHALISANI, NISCHINDA)	NA
26-50	1(BAGNAN-I)	2 (KHALISANI & BARGACHIA-II)
51-75	2(BANGALPUR, ANULIA)	3(BANGALPUR, BAGNAN-I, ANULIA)
76-100	1(BARGACHIA-II)	1(BANIBON)
100-125	2(BASUDEVPUR, KHALORE)	4(BASUDEVPUR, KHALORE, CHAMRAIL, NISCHINDA)
126 & above	NA	NA
total	10	10

Table 6  
Source: DPRDO Howrah

#### 4. Summary

Gram panchayat is the grass root level institution in the three-tier panchayat system in India. It has the responsibility of formulating village level plan after taking into account the socio-economic structure of its areas. Revenue collected from own sources of GPs was negligible. Only 3 sample GPs, namely NISCHINDA, ABHOYNAGAR-II, and CHAMRAIL statistically significant CAGR of per capita own source revenue during the study period

(2006-07 to 2012-13). the structure of Own Sources Revenue changed only favorable to the non tax revenue of some of the selected panchayats namely BARGACHIA-II, KHALISANI, JOARGORI, BAGNAN-I, BANIBON and some of the selected panchayats namely JAGATBALLAVPUR-II, AMTA, ANULIA, BASANTPUR changed only favorable to the tax revenue in our study periods 2006-07 to 2012-13. It is also observed that Own Sources Revenue of few of the selected panchayats changed both favorable to the non tax and tax revenue namely DURGAPUR-ABHOYNAGAR-II, JAGADISHPUR, BALICHAK, BASUDEVPUR, BANIBAN and some of the selected panchayats namely NISCHINDA, CHAMRAIL, JAGATBALLAVPUR-I, BARGACHIA-I, KHALORE changed against both the tax and tax revenue. Utilisation Ratio of Own Sources Revenue varied across the selected panchayats respect to the time. In the year 2012-13 it is observed that the 4 panchayats (BASUDEVPUR, KHALORE, CHAMRAIL, NISCHINDA) witnessed to the groups of percentage ( 100-125)% of utilization ratio and the panchayats KHALISANI, BARGACHIA-II, BANGALPUR, BAGNAN-I, ANULIA, BANIBON registered to the groups of percentage {(26-50)% , ( 51-75) %AND (76-100) % } of utilization ratio respectively on the contrary no any panchayat belonged to the highest and lowest group of utilization ratio (126 % and above) and (0-25)% respectively. While In the year 2006-07 four panchayats (BANIBON, CHAMRAIL, KHALISANI, NISCHINDA) belonged to the lowest group of percentage of utilization ratio (0-25)% and BAGNAN-I, BANGALPUR, ANULIA, BARGACHIA-II registered to the groups of percentage {(26-50)% , ( 51-75) %AND (76-100) % } of utilization ratio respectively while the 2 panchayats (BASUDEVPUR, KHALORE) recorded to the groups of percentage ( 100-125)% of utilization ratio but no any panchayat belonged to the highest group of utilization ratio (126 % and above).

The involvement of the people in the planning process is necessary to take into account their felt needs, to mobilize local resources, to increase the speed of implementation by

securing the people's cooperation, to increase the acceptance of the plan and projects and also to bring about a change in the power structure in people's institutions in favour of the poor. Strong leadership and political will are the necessary conditions for facing the challenge of enabling the local self-government institutions to become effective instruments of social and economic development of rural areas<sup>16</sup>.

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