

Own Resource Mobilisation of Panchayat Samitis: An Analysis on few Panchayat Samitis of Howrah District of West Bengal in India

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Abstract

Panchayat Samitis in general are even more dependent on government grants. There are overlapping powers of charging levies and fees and tolls among the three tiers. In practice, Panchayat Samitis do not utilise these levying powers. But some Pan chayat Samitis in the state have been able to earn a good income from their remunerative assets including social forestry, tanks and ponds, ferries etc. But their performance has not been uniform. Pan chayat Samiti has discretionary powers of levy of tolls, rates and fees under the West Bengal Panchayat Act, 1973 (Section 133). They are: (i) levy tolls on persons, vehicles or animals at any toll bar established by it or any bridge vested in it or under its management; (ii) levy tolls in respect of any ferry established by it or under its management; (iii) levy the fees and rates like fees on registration of vehicles, fees for providing sanitary arrangement at places of worship, fairs within its jurisdiction, license fees on offensive and dangerous trade renewable annually by Panchayat Samitis, fees for license for hat or market etc. Besides, Pan chayat Samiti is empowered to borrow money from banks and other financial institutions for the specific schemes and purposes (Section 135A). The total own source revenue and per capita own source revenue substantially varied across the Panchayat Samitis of Howrah district during 2012-13. The Compound Annual Growth Rate(CAGR) of few panchayat samitis belonged to the highest group of per capita own source revenue in 2012-13. The Entropy measure showed an increasing trend of diversification of own source revenue during the period from 2008-09 to 2012-13. Revenue autonomy and fiscal autonomy of Panchayat Samitis substantially varied across the Panchayat Samitis during 2012-13.

Key words: Own Source Revenue (OSR), Per capita Own Source Revenue (PCOSR), Entropy diversification Index, Revenue Autonomy, Fiscal Autonomy, Compound Annual Growth Rate(CAGR), Utilization ratio.

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Introduction:

Panchayat Samiti at the intermediate level (block level) is a nodal agency for implementing the rural development programmes. The powers and duties of this tier of local government are elaborately set out in chapter III, IX and XIV under Section 133 of the West Bengal Panchayat Act, 1973. The Act assigned Panchayat Samitis the responsibilities of preparation of block level plan of action, implementation of programmes out of funds received from the central and state governments, collection of revenue, convergence of sectoral activities at the block level and supervision of developmental activities taken up by the gram Panchayats. In performing these assigned functions and responsibilities, the Pan chayat Samitis in general are even more dependent on government grants. There are overlapping powers of charging levies and fees and tolls among the three tiers. In practice, Panchayat Samitis do not utilise these levying powers. But some Pan chayat

Samitis in the state have been able to earn a good income from their remunerative assets including social forestry, tanks and ponds, ferries etc. But their performance has not been uniform. Pan chat Samiti has discretionary powers of levy of tolls, rates and fees under the West Bengal Panchayat Act, 1973 (Section 133). They are: (i) levy tolls on persons, vehicles or animals at any toll bar established by it or any bridge vested in it or under its management; (ii) levy tolls in respect of any ferry established by it or under its management; (iii) levy the fees and rates like fees on registration of vehicles, fees for providing sanitary arrangement at places of worship, fairs within its jurisdiction, license fees on offensive and dangerous trade renewable annually by Panchayat Samitis, fees for license for hat or market etc. Besides, Pan chat Samiti is empowered to borrow money from banks and other financial institutions for the specific schemes and purposes (Section 135A).

In that subsection we have taken all Panchayat Samitis in Howrah District except Jagatballavpur and Uluberia II due to lack of relevant data for the period during 2008-09 to 2012-13.

The theme of the paper can be presented as follows. Sub-section 1.1 analyses growth and diversification of own source revenue of Panchayat Samitis of Howrah district during 2008-09 to 2012-13. Sub-section 1.2 examines the utilization ratio of own source revenue and total revenue of Panchayat Samitis. Sub-section 1.3 presents variation in per capita own source revenue during 2008-09 to 2012-13. Sub-section 1.4 examines the revenue autonomy and fiscal autonomy of Panchayat Samitis in Howrah district. Sub-section 1.5 summarizes the paper.

1.1 Growth and diversification of own source revenue of Panchayat Samitis during 2008-09 to 2012-13

Own source revenue of Panchayat Samitis comes from non-tax revenue. It is observed that own source revenue of Pan chat Samitis fluctuated over the period from 2008-09 to 2012-13.

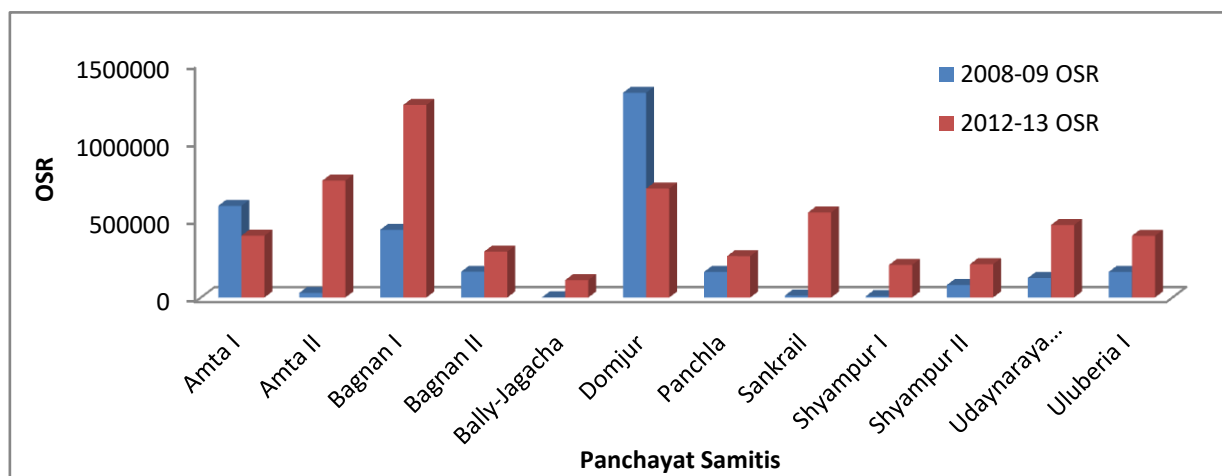
During 2008-09 Panchayat Samiti Domjur recorded the highest own source revenue Rs 1311606 to be followed by Amta I (Rs 587055) while Bally-Jagacha witnessed the lowest own source revenue (Rs 1587). In 2012-13 Panchayat Samiti Bagnan I (Rs 1233487) led others, followed by Amta II (Rs 748480), Domjur (Rs 697491) and Sankrail (Rs 545269). Again, Bally Jagacha recorded the lowest own source revenue (Rs 111437) during this period (Table 1.1. and Figure A)

Table 1.1 Amount of Own Source Revenue of Panchayat Samitis , 2008-09 to 2012-13

Name of the Panchayat Samitis	(Rs)		
	2008-09	2010-11	2012-13
Amta I	587055	10663	395479
Amta II	28968	432046	748480
Bagnan I	433618	423985	1233487
Bagnan II	164680	140087	294222
Bally-Jagacha	1587	6993	111437
Domjur	1311606	1177402	697491
Panchla	163372	95210	265167
Sankrail	12738	71259	545269
Shyampur I	8730	20909	208898
Shyampur II	80112	222172	213153
Udaynarayanpur	125081	110211	464611
Uluberia I	163967	530201	395183

Sources: Annual Report of DPRDO Howrah

Figure A. Own Source Revenue of Panchayat Samitis, 2008-09 to 2012-13 (Rs)



Frequency distribution of Panchayat Samitis of Howrah district by amount of own source revenue revealed that in 2008-09 Panchayat Samiti Domjur belonged to the highest group of own source revenue Rs 10 lakh and above, which continued to be so till 2010-11.

Table 1.2 Frequency Distribution of Panchayat Samitis by Own Source Revenue, 2008-09 to 2012-13 (Rs)

Class (Rs In Lakh)	2008-09		2010-11		2012-13	
	Number	Panchayat Samitis	Number	Panchayat Samitis	Number	Panchayat Samitis
0-4.99	10	B I, B II, A II, B-J, P, Snk, S I, S II, U I, UDNP	10	B I, B II, A II, B-J, P, Snk, S I, S II, A I, UDNP	8	A I, B II, B-J, U I, P, S I, S II, UDNP
5-9.99	1	A I	1	U I	3	Dmj, A II, Snk
10 and above	1	Dmj	1	Dmj	1	B I
Total	12		12		12	

Notes: A I=Amta I, A II=Amta II, P=Panchla, UDNP=Udaynarayanpore, B I=Bagnan I, B II=Bagnan II, S I=Shayampore, S II=Shyampur-II, U I=Uluberia I, B-J=Bally-Jagacha, Dmj=Domjur, Snk=Sankrail.

Source: Howrah DPRDO Report.

Ten Panchayat Samitis, namely Bagnan I, Amta II, Bagnan II, Bally-Jagacha, Panchla, Sankrail, Shyampur I and Shyam II, Udaynarayanpur and Uluberia I belonged to the lowest group of own source revenue below Rs 5 lakh, and except Amta II, Sankrail and Bagnan I they continued in the same group of OSR till 2012-13. Panchayat Samiti Bagnan I got elevated to the highest group of own source revenue of Rs 10 lakh and above in 2012-13 while Panchayat Samiti Domjur and Amta I got deteriorated in 2012-13 (Table 1.2).

Two Panchayat Samitis, Domjur and Amta I, witnessed negative compound annual growth rate (CAGR) while four Panchayat Samitis, namely Amta II, Shyampur I, Bally-Jagacha and Sankrail, recorded compound annual

growth rate of 40% and above. The CAGRs of Panchayat Samitis Shyampur I, Bally-Jagacha and Sankrail were statistically significant. Five Pan chayay Samitis, namely Panchla, Uluberia I, Shyampur II, Bagnan I and Bagnan II witnessed CAGR below 20% (Table 1.3 and Figure B.).

Table 1.3 Frequency Distribution of Panchayat Samitis by Compound Annual Growth Rate (CAGR) of Own Source Revenue, 2008-09 to 2012-13 (%)

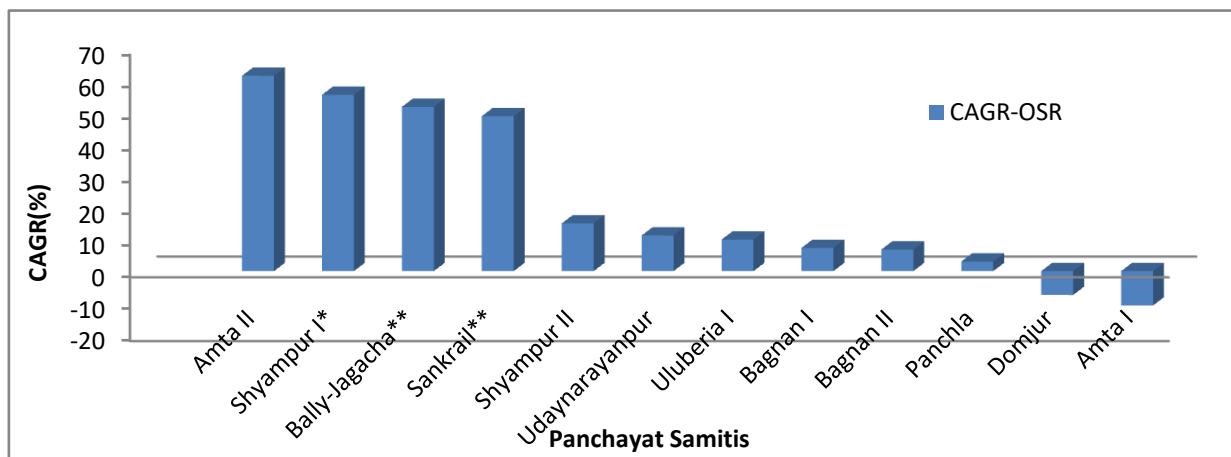
CAGR Class	Number	Pan chayay Samitis
Negative Growth Rate	2	Dmj, A I
0-19.9	6	P, U I, UDNP, B II, S II, B I
20-39.9	0	Nil
40 and above	4	A II, S I*, B-J**, Snk**
Total	12	

Notes: A I=Amta I, A II=Amta II, P=Panchla, UDNP=Udaynarayanpore, B I=Bagnan I, B II=Bagnan II, S I=Shayampore, S II=Shyampore-II, U I=Uluberia I, B-J=Bally-Jagacha, Dmj=Domjur, Snk=Sankrail.

CAGR is measured at constant price (2004-05 as base year).

Source: Howrah DPRDO Report.

Figure B. Compound Annual Growth Rate (CAGR) of Own Source Revenue, 2008-09 to 2012-13 (%)



Diversification Index at Panchayat Samiti Level

Own source revenue comes from registration and renewal fee for dangerous and offensive trades, toll, license fee for hat and bazaar, income from remunerative assets, registration and renewal fee from contractors, income from sale of tender form, income from water / lighting / conservancy rate, income from other sources (Table 1.4).

Table 1.4 Components of Own Source Revenue of Panchayat Samitis, 2009-10 to 2012-13 (Rs)

Name of the Panchayat Samitis	2009-10				2012-13			
	Total amount of Fees	Toll	Cess	Others	Total amount of Fees	Toll	Cess	Others
Bally-Jagacha	924866	0	0	2894633	1970235	0	0	4650454
Domjur	938891	0	0	3992699	1944307	0	0	5935192
Sankrail	1139040	0	0	3186429	2970492	0	0	8452254

Panchla	296152	0	0	1344528	636498	0	0	723475
Uluberia I	160170	0	0	516607	369792	3730	0	577292
Bagnan I	598688	0	0	815132	1373519	0	0	2038823
Bagnan II	219626	37030	0	620411	618162	0	0	720636
Shyampur I	150445	20350	0	634822	576315	0	0	1497858
Shyampur II	238767	0	0	1034832	653643	0	0	1038593
Amta II	348611	0	900	964344	584561	0	1794	1022210
Udaynarayanpur	529839	193700	0	652700	576588	44600	59212	966974

Sources: As in Table A.8

Now to examine diversification of own source revenue, we can use Entropy Diversification Index. Here we examine the extent of diversification of own source revenue (OSR) of Pan chayat Samitis of Howrah during 2009-10 to 2012-13. Entropy measure of diversification of OSR shows an increasing diversification of OSR of the Pan chayat Samitis except Udaynarayanpur, Shyampur I, Bagnan II and Sankrail.

During 2009-10 the diversification index was 0.27 which increased to 0.29 during 2012-13. Thus the Entropy measure recorded an increasing diversification of own source revenue of Pan chayat Samitis of Howrah district during 2009-10 to 2012-13 (Table 1.5).

Table 1.5 Entropy Diversification Index of Own Source Revenue of Pan chayat Samitis, 2009-10 to 2012-13

Blocks	Entropy Index 2009-10	Entropy Index 2012-13
Bally-Jagacha	0.24	0.26
Domjur	0.23	0.24
Sankrail	0.25	0.25
Panchla	0.21	0.3
Uluberia I	0.24	0.3
Bagnan I	0.3	0.29
Bagnan II	0.31	0.3
Shyampur I	0.26	0.26
Shyampur II	0.21	0.29
Amta II	0.25	0.28
Udaynarayanpur	0.43	0.39
Mean	0.27	0.29
SD	0.06	0.04
CV(%)	23.58	14.02

Notes: SD=Standar Deviation, CV= Coefficient of Variation

1.2 Utilization ratio of total revenue and own source revenue of Panchayat Samitis

This section examines whether Panchayat Samitis are efficient in utilizing the funds available to them. The rate of utilization of fund available to Panchayat Samitis is an indicator that measures the efficiency of Panchayat Samitis in utilization of resources.

Utilization ratio of own source revenue of Panchayat Samitis

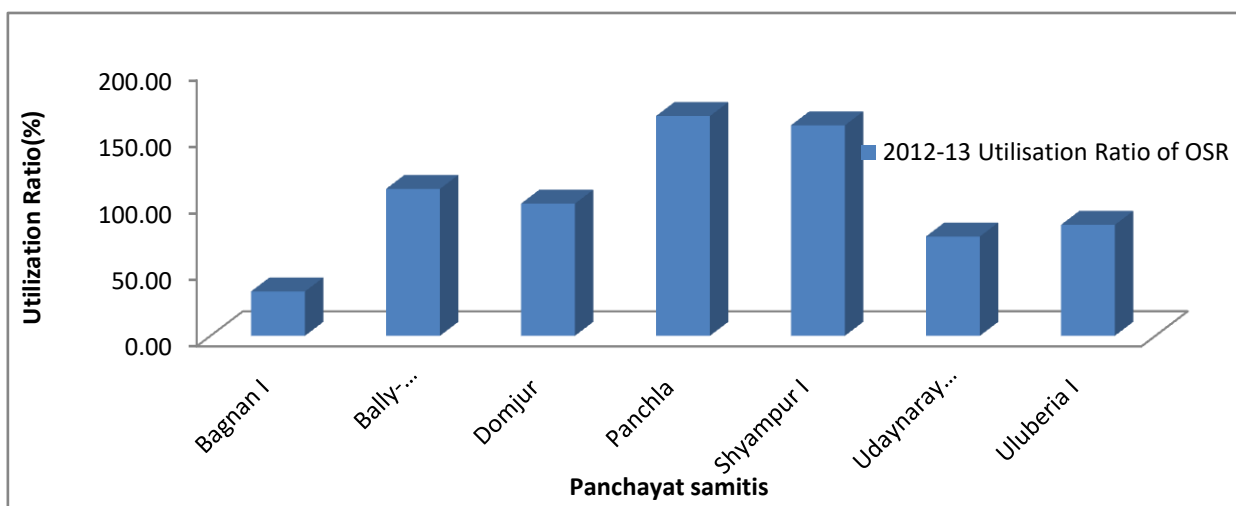
In 2012-13 Bagnan I belonged to the lowest group of utilization ratio (below 50 per cent) of own source revenue while three Panchayat Samitis, namely Bally-Jagacha, Panchla and Shayampur I were registered in the highest group of utilization ratio (above 100 per cent) of own source revenue (Table 1.6and Figure C).

Table 1.6 Frequency distribution of Panchayat Samitis by Utilisation ratio of own source revenue, 2012-13 (%)

Class(Utilisation Ratio of OSR.%)	2012-13	
	Number	Panchayat Samitis
BELOW 50	1	B I
50TO100	4	U I, B I, Dmj, UDNP
MORE THAN 100	2	B-J, P, S I
Total	7	

Notes: P=Panchla,UDNP=Udaynarayanpore,B I=Bagnan I, S I=Shayampore, U I=Uluberia I, B-J=Bally-Jagacha, Dmj=Domjur. Amta I,Amta II, Bagnan II, Shyampore II, Uluberia II, Sankrail are excluded due to unavailability of data.

Source: Howrah DPRDO Report.

Figure C. Utilization Ratio of Own Fund of Panchayat Samitis, 2012-13 (%)

1.3 Variation in Per Capita Own Source Revenue during 2008-09 to 2012-13

It is observed that per capita own source revenue of Panchayat Samitis fluctuated during 2008-09 to 2012-13. In 2008-09 Panchayat Samiti Domjur collected highest per capita own source revenue of Rs 4.21 followed by Amta I (Rs 2.93) and Bagnan I (Rs 2.27) while Bally-Jagacha witnessed the lowest per capita own source revenue (Rs 0.01). In 2012-13 Panchayat Samiti Bagnan I (Rs 6.45) led others, followed by Amta II (Rs 3.95), Udaynarayanpur (Rs 2.7), Domjur (Rs 2.24) and Uluberia I (Rs 2.17). Again Bally-Jagacha recorded the lowest own source revenue (Rs 0.68) (Table 1.7 and Figure D).

Table 1.7 Amount of Per capita Own Source Revenue of Panchayat Samitis , 2008-09 to 2012-13 (Rs)

Name of the Panchayat Samitis	2008-09	2010-11	2012-13
Amta I	2.93	0.05	1.98
Amta II	0.15	2.28	3.95
Bagnan I	2.27	2.22	6.45

Bagnan II	1.13	0.96	2.01
Bally-Jagacha	0.01	0.04	0.68
Domjur	4.21	3.78	2.24
Panchla	0.76	0.45	1.24
Sankrail	0.04	0.24	1.87
Shyampur-I	0.05	0.11	1.14
Shyampur II	0.47	1.3	1.25
Udaynarayanpur	0.73	0.64	2.7
Uluberia I	0.9	2.91	2.17

Sources: As in Table A.8

Figure D. Per Capita Own Source Revenue of Panchayat Samitis, 2008-09 to 2012-13(Rs)

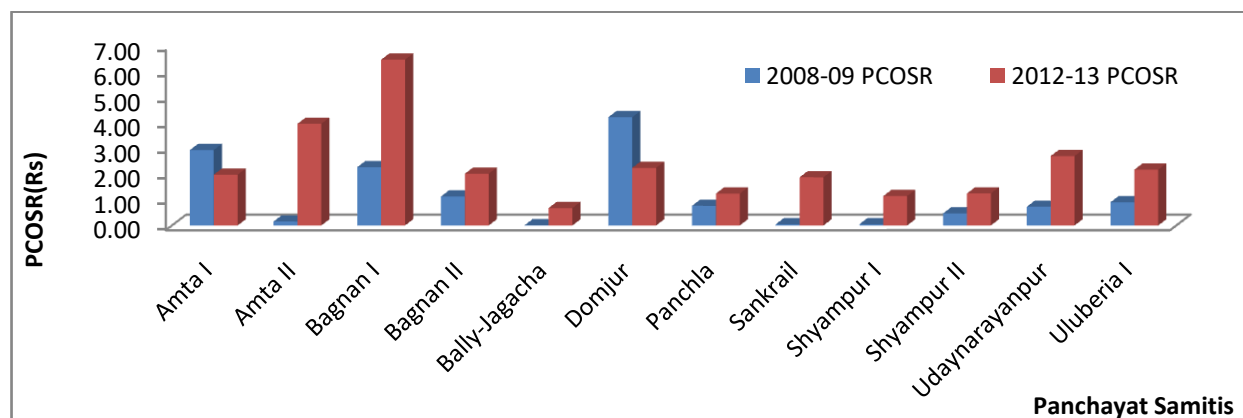


Table 1.8 Frequency Distribution of Panchayat Samitis by Per Capita Own Source Revenue , 2008-09 to 2012-13 (Rs)

Class (Rs In Lakh)	2008-09		2010-11		2012-13	
	Number	Panchayat Samitis	Number	Panchayat Samitis	Number	Panchayat Samitis
0-2.99	11	B I, B II, A I, A II, B-J, P, Snk, S I, S II, U I, UDNP	11	B I, B II, A I, A II, B-J, P, Snk, S I, S-II, U I, UDNP	10	A I, Dmj, B II, B-J, Snk, U I, P, S I, S -II, UDNP
3-5.99	1	Dmj	1	Dmj	1	A II
6 and above	0	Nil	0	Nil	1	B I
Total	12		12		12	

Notes: A I=Amta I, A II=Amta II, P=Panchla, UDNP=Udaynarayanpore, B I=Bagnan I, B II=Bagnan II, S I=Shayampore, S II=Shyampore-II, U I=Uluberia I, B-J=Bally-Jagacha, Dmj=Domjur, Snk=Sankrail.

Source: Howrah DPRDO Report.

Frequency distribution of Panchayat Samitis of Howrah district by amount of per capita own source revenue revealed that In 2008-09 only Panchayat Samiti Domjur witnessed the second highest group of PCOSR Rs 3.0 – Rs 5.9 while eleven Panchayat Samitis, namely Bagnan I, Amta I, Amta II, Bagnan II, Bally-Jagacha, Panchla, Sankrail, Shyampur I and Shyampur II, Udaynarayanpur and Uluberia I belonged to the lowest group of PCOSR below Rs 3 and except Amta II and Bagnan I they continued till 2012-13. Bagnan I got elevated to the highest group of PCOSR of Rs 6 and above in 2012-13 while Panchayat Samiti Domjur got deteriorated in 2012-13 (Table 1.8).

It is observed that per capita own source revenue of Panchayat Samitis widely varied over the study period 2008-09 to 2012-13. Now to test whether the mean of per capita own source revenue was significantly higher in 2012-13 compared to 2008-09 we can use Fishers' t-test.

Now before going to examine whether the mean of per capita own source revenue of the selected districts significantly increased in 2012-13 compared to 2008-09 or not, we have to know the equality of variance.

The equality of the variance of per capita own source revenue (i.e., $H_0: \sigma_1 = \sigma_2$, against $H_1: \sigma_1 / \sigma_2 > 1$) is subject to F test. For given sample of 12 Panchayat samitis the null hypothesis is not accepted during 2008-09 and 2012-13.

Here for unequal variance, calculated value t_0 (1.97) is higher than tabulated value t_α (1.72). Hence the null hypothesis is not accepted. Thus per capita own source revenue significantly increased in 2012-13 compared to 2002-03.

1.4 Revenue Autonomy and Fiscal Autonomy of Panchayat Samitis

Revenue Autonomy

Revenue autonomy of Panchayats was very poor in almost all the selected Panchayat Samitis and it varied substantially across the selected Panchayat Samitis. During 2012-2013 Panchayat Samiti Bally-Jagacha belonged to the highest group of revenue autonomy above 2 per cent while three Panchayat Samitis, namely Panchla, Shayampur I and Uluberia I belonged to the lowest group of revenue autonomy below 1 per cent. Three Panchayat Samitis, namely Bagnan I, Domjur and Udaynarayanpur belonged to the group of revenue autonomy above 1 per cent to 2 per cent (Table 1.9 and Figure E).

Table 1.9 Frequency Distribution of PanChayat Samitis By Revenue Autonomy, 2012-13 (%)

Class (R.A.%)	2012-13	
	Number	Panchayat Samitis
0 To 0.99	3	P, U I, S I
1to 2	3	B I, UDNP, Dmj
above 2	1	B-J
Total	7	

Notes: P=Panchla,UDNP=Udaynarayanpore,B I=Bagnan I, S I=Shayampore, U I=Uluberia I, B-J=Bally-Jagacha, Dmj=Domjur. Amta I,Amta II, Bagnan II, Shyampore II, Uluberia II, Sankrail are excluded due to unavailability of data.

Source: Howrah DPRDO Report.

Fiscal Autonomy

Fiscal autonomy of Panchayats was very poor in almost all the selected blocks and it varied substantially across the blocks. In 2012-2013, Panchayat Samiti Domjur belonged to the highest group of fiscal autonomy above 2 per cent while three Panchayat Samitis, namely Panchla, Shayampur I and Uluberia I belonged to the lowest group of fiscal autonomy (below 1 per cent). Three Panchayat Samitis, namely Bagnan I, Bally-Jagacha and Udaynarayanpur belonged to the group of fiscal autonomy 1.0 per cent to 1.99 per cent (Table 1.10 and Figure E).

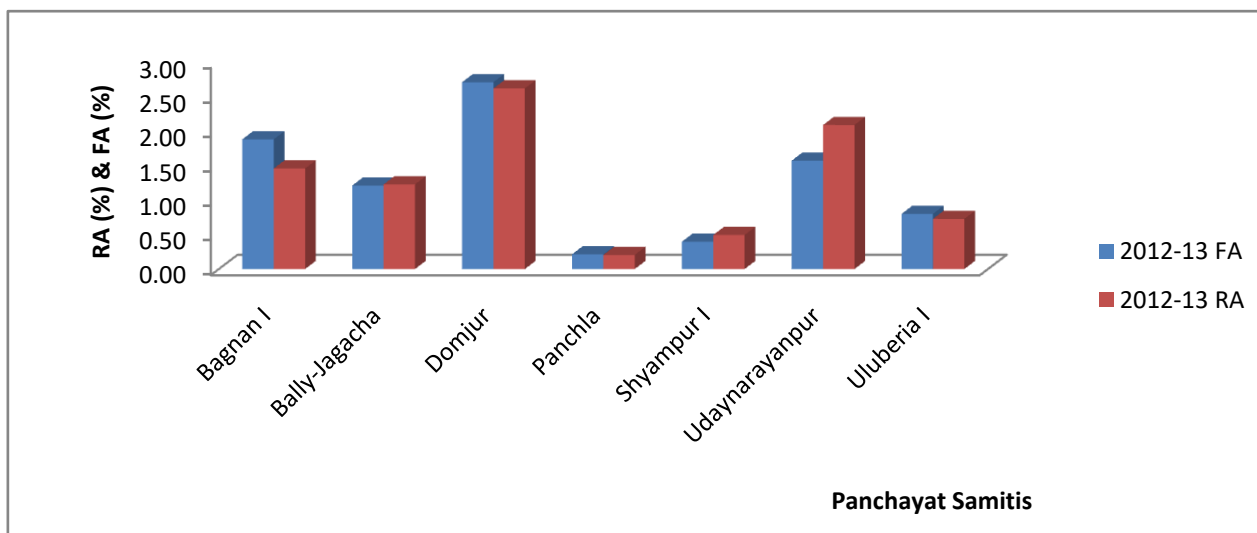
Table 1.10 Frequency Distribution of Blocks by Fiscal Autonomy, 2012-13 (%)

Class (F.A.%)	2012-13	
	Number	Panchayat Samitis
0 To 0.99	3	P, U I, S I
1 to 2	3	B I, UDNP, B-J,
More Than 2	1	Dmj
Total	7	

Notes: P=Panchla, UDNP=Udaynarayanpore, B I=Bagnan I, S I=Shayampore, U I=Uluberia I, B-J=Bally-Jagacha, Dmj=Domjur. Amta I, Amta II, Bagnan II, Shyampore II, Uluberia II, Sankrail are excluded due to unavailability of data.

Source: Howrah DPRDO Report.

Figure E. Revenue autonomy and fiscal autonomy of Panchayat Samitis(PS), 2012-13 (%)



1.5 Summary:

Both total own source revenue and per capita own source revenue substantially varied across the Panchayat Samitis of Howrah district during 2012-13. In 2008-09 Panchayat Samiti Domjur recorded the highest own source revenue collection while in 2012-13 Panchayat Samiti Bagnan I led other Panchayat Samitis. Four Panchayat Samitis, namely Amta II, Shyampur I, Bally Jagacha and Sankrail recorded compound annual growth rate (CAGR) of 40% and above. The CAGRs of Shyampur I, Bally-Jagacha and Sankrail were statistically significant.

Only Panchayat Samiti Bagnan I belonged to the highest group of per capita own source revenue in 2012-13. The Entropy measure showed an increasing trend of diversification of own source revenue during the period

from 2008-09 to 2012-13. Revenue autonomy and fiscal autonomy of Panchayat Samitis substantially varied across the Panchayat Samitis during 2012-13. Panchayat Samitis in general are even more dependent on government grants which creates dependency syndrome.

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