

ISSUES IN OWN REVENUE MOBILISATION OF GRAMA PANCHAYATS IN KERALA

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ABSTRACT

The Indian parliament passed the 73rd constitutional amendment in the year 1992, which give a decentralized system of governance at the local level. As a result of these constitutional amendments, changes were made in the institutional set up of local governments in Kerala. One among them is financial decentralization. The only tier of government which gives financial powers to raise revenue from their source is gram panchayat. The present paper intends to diagnose the financial aspects and issues in their revenue mobilization of Gram Panchayats in Kerala. The findings from the study reveal that though powers and functions have been deolved to the panchayat, their dependence in the external sources continues. This clearly shows that panchayats have not taken steps to mobilize resources on, their own to reduce external dependence.

Keywords: Rural Local Governments, Decentralization, State Finance Commission.

Introduction

The Indian parliament passed the 73rd constitutional amendment in the year 1992, which give a decentralized system of governance at the local level. After the 73rd amendment of the Indian constitution, local government become an integral part of federal polity (Oommen et al.,2017). Based on this amendment, the Kerala legislative assembly passed the Kerala Panchayati Raj Act (KPR Act) in 1994, to create a three-tier structure at the local level. Decentralization has produced remarkable changes in the institutional set up of local governments in Kerala. One among them is financial decentralization. As a result of this, many administrative and financial powers have been given to the panchayat. One necessary condition for decentralization is the requirement of healthy panchayat finance. Success or failure of any institution depends upon its financial status. The only tier of government which gives financial powers to raise revenue from their source is gram panchayat. So, the issue of own revenue mobilization of gram panchayat is very important in recent years. This study examines revenue data of gram panchayats in Kerala because gram panchayats constitute 78 per cent of all local bodies. In Kerala, gram panchayat occupies an area of 37.16 Sq.km. It has an average population of 26674 as per the 2011 census. Malappuram district has the highest number of Gram Panchayat ie,94 and Wayanad District has the lowest number ie,23. This study concentrated on the trend, composition, and issues in own revenue mobilization of Grama panchayats in Kerala.

Review of Literature

The study by **Oommen et al. (2017)** found that state government and central government grants have played a larger role in panchayat finance and it would affect the autonomy of the Grama panchayats. Regarding the own source revenue property tax and professional tax are the two major sources but the shares of these taxes in total tax revenue remains constant. The study proved that there is a great scope for expanding its source revenue especially non-tax revenue. The study also reveals that due to poor quality and availability of data, the evaluation of decentralization becomes very difficult and hence there is a lack of literature on panchayat finance in India.

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The study **Martin Patrick (2016)** resolved that own-source revenue is not fully mobilized by the panchayats and tax revenue was the dominant source of their revenue. The study further pointed out that, there is no steady trend in non-tax revenue. Regarding the tax revenue, there are no serious efforts taken in the case of entertainment tax, advertisement tax and show tax. Two-third of the total revenue is constituted by grants. Lack of serious attempts to collect revenue is the main reason for the low revenue.

The study conducted by **Jose Sebastian and Anitha Kumary (2016)** for the fifth state finance commission revealed that the local governments are heavily dependent on tax revenue particularly profession tax and property tax. The study shows that gram panchayat arrear tax rose from 30.27 crores in 2009-10 to Rs 69.15 crore in 2013-14. Different tax rates exist in different Local Governments in Kerala. The study also revealed that many of the taxes were untapped and there is a scope for additional revenue from various non-tax sources.

Another relevant study by **R P Nair (2012)** points out there is a lack of reliable data on panchayath finance. The study points out the main reason for low own-source revenue is the low rates as well as the rates without revision. Property tax and professional tax together contributed nearly 90 per cent of total own tax revenue in majority cases. The study proved that the tax base is different in less developed and urban proximity panchayat and it is reflected in the amount of own-source revenue of those panchayats. The study also found that large scale exemptions and untapped own source revenue are the major reason for low own revenue collection.

A study conducted by **R.P.Nair (2004)** reveals that tax revenue constitutes the highest share and the share of non-tax revenue is comparatively low. In the case of non-tax revenue sizeable collection is from license fees and other sources. The study also revealed that in the case of tax revenue-building tax is an important source but many houses were exempted from building tax.

From the above-mentioned reviews, we may conclude that professional and property tax is the major source of our tax revenue and both tax revenue and non-tax revenue are inadequately tapped but the highest inadequacy can be seen in the case of non-tax revenue, different Grama panchayats are charging different tax rates, the rates charged by the gram panchayats are very low and the lion's share of own-source revenue is from own tax revenue and external revenue is the main source of revenue of gram panchayats in Kerala .

Research Objectives

- To analyses the growth and composition of revenue of gram panchayats in Kerala from 2009-10 to 2013-14.
- To analyses the growth and composition of revenue of Nagaroor gram panchayats from 2014-15 to 2019-20.

Research Methodology

The present study was based on primary and secondary sources of information. Secondary data have used to discuss the issues of their source revenue mobilization in Kerala for the period from 2009-10 to 2013-14. The primary data were collected from Nagaroor Grama Panchayat for the period 2014-15 to 2019-20. It was adopted the descriptive and analytical methods of research. Following parameters have been identified for the study. They are Own Source Revenue (OSR), tax revenue, non-tax revenue, total transfer of funds, world bank assistance grant, borrowing, centrally sponsored schemes, welfare functions and other receipts. The basic statistical tools like percentage, average annual growth rate (AAGR) and Compound Annual Growth Rate(CAGR) has been applied.

Analysis of Gram Panchayat Revenue

Grama panchayats require a substantial amount of money to execute their functions. They derive this money from various internal and external sources. The internal sources come from tax and non-tax revenues. They are the own source revenues of the gram panchayats. The external source of revenue comes from the total transfer of funds, world bank assistance, grant, borrowing, centrally sponsored schemes, welfare pension and other receipts.

Structure of Gram Panchayat Revenue

For easy understanding, the revenue base of gram panchayat can be categorized into two main types: Internal sources and external sources.

- **Internal (own) sources: tax revenue and non-tax revenue.**
 - **Tax Revenue**
 - Property Tax

- Professional Tax
- Entertainment Tax
- Service Tax
- Advertisement Tax
- other Tax Items
- **Non -tax revenue**
 - Trade(D&O) license fee
 - Building permit fee
 - Registration fee
 - Fee for certificate
 - Cinematograph license fee
 - Market fee
 - Fines and penalties
 - Rent on buildings
 - Income from river sand etc.
- **External Source**
 - SFC award under General Purpose Fund, Maintenance fund and development Fund i.e., Total transfer of funds (GPF+DF+MF)
 - World Bank assistance
 - UFC grant
 - Borrowing
 - Centrally sponsored schemes
 - Welfare pension

Total transfer of fund includes general purpose fund, development funds, and maintenance funds.

Table 1: Distribution of Total Revenue by Categories in Grama Panchayat of Kerala: 2009-10 To 2013-14

Item	2009-10	2010-11	2011-12	2012-13	2013-14	CAGR
Tax	19367.33	22038.28	26761.03	29357.43	32346.9	13.68
Non-Tax	20942.99	26192.4	22602.01	24083.26	22058.58	1.30
Total Own Tax revenue	40310.32	48230.68	49363.04	53440.69	54405.48	7.78
Total Transfer of Funds	140638	153166.8	168825.5	206406.8	269705.2	17.68
World bank Assistance	59.3	67.17	5036.38	23157.43	23744.56	347.33
13 th CFC grant	1158.47	1532.49	26025.55	41169.65	47859.5	153.52
Borrowing	5294.72	49321.12	8513.34	2788.44	1939.53	-22.20
Centrally sponsored Schemes	51989.32	79542.46	105198.8	140714.8	69833.2	7.65
Welfare pension	40494.12	57696.04	68693.84	98670.34	107378.1	27.61
Other Receipts	33393.6	32958.33	45183.54	37483.41	37171.64	2.71
other total	273027.5	374284.4	427476.9	550390.8	557631.8	19.55
Total Receipts of Grama Panchayats (Rs. In lakh)	313337.8	422515.1	476839.9	603831.5	612037.2	18.22

Source: Fifth State Finance Commission, 2015

Table 1 presents the trend in the composition of receipts of Gram Panchayat from 2009-10 to 2013-14. The total receipts of the Gram Panchayat rose from Rs.3133.37 crore in 2009-10 to Rs 6120 crore in 2013-14, with a compound growth rate of over 18%. The most striking feature of Table 1.2 is that the own tax revenue collection of the panchayats in Kerala is very low and it shows a decreasing trend. The share of own source revenue has been decreased from 12.86 per cent in 2009-10 to 8.88 per cent in 2013-14. The average annual growth of it being 8 percentage. This shows the dependence on the panchayats on the state and the central government is very high. Own Source Revenue is the real strength of gram panchayats because it is the basis of revenue autonomy and fiscal autonomy (Nityananda Patra,2019).It appears that gram panchayats do not contribute to overall financial progress due to poor revenue mobilisation. Most of the local governments in Kerala did not show adequate interest in collecting their revenue mainly because of getting more revenue from state government (Sebastian, Jose, Anithakumary,2016).Total transfer of funds (GPF+MF+DF) constitute the major item of revenue to the panchayats during the five years from 2009-10 to 2013-14.The average annual increase in the item is 18.01 percentage.Tax revenue constitutes 4.86 percentage to 6.18 per cent of the total revenue in the five years. It shows decreases every year except in 2013-14, the average annual increase init is 13.78 percentage.

Table 2: Composition of Total Revenue by Categories in Grama Panchayat of Kerala: 2009-10 To 2013-14

	2009-10	2010-11	2011-12	2012-13	2013-14
Tax	6.18	5.22	5.61	4.86	5.28
Non-Tax	6.68	6.2	4.74	4	3.6
Total own tax revenue	12.86	11.42	10.35	8.86	8.88
Total Transfer of Funds	44.88	36.25	35.41	34.18	44.07
World bank Assistance	0.019	0.016	1.06	3.83	3.88
13 th CFC grant	0.37	0.36	5.46	6.82	7.82
Borrowing	1.69	11.67	1.78	0.46	0.32
Centrally sponsored Schemes	16.59	18.83	22.06	23.3	11.41
Welfare pension	12.92	13.65	14.41	16.34	17.54
Other Receipts	10.67	7.8	9.47	6.21	6.07
Other total	87.14	88.57	89.65	91.14	91.11
Total Receipts of Grama Panchayats (Rs. In lakhs)	100	100	100	100	100

Source: Fifth State Finance Commission, 2015

It is evident from table 1 and 3 that the share of non -tax revenues are decreases and the growth rate of non-tax revenue shows a negative trend. Therefore, it can be concluded that non-tax revenue potential is poorly tapped by the gram panchayats in Kerala (Oommen.et.al,2017).The reason for the decrease in the growth rate of non-tax revenue are firstly due to lack of timely revision of rates, fall in the building permit fee and dangerous and offensive (D&O) license fee and the restrictions and regulations on river sand mining (GOK,2015). In the year 2011-12,the revenue from river sand was Rs.48.05 crore and in 2013-14 it had gone down to Rs.16.48 crore. It is evident from the table1.1 that around 89 percent of the revenue of the gram panchayat is from the external sources. The dependency of local governments on the external sources adversely affects the performance of the local governments. Due to the inability to increasing own revenue, majority of the local governments in Kerala are not getting the performance grant recommended by the XIV central finance commission. (Sebastian, Jose and Anitha Kumary,2015).

Table 3: Growth Rate by categories in Grama panchayth of Kerala:2009-10 to 2013-14

	2010-11	2011-12	2012-13	2013-14	
Item	Growth rate	Growth rate	Growth rate	Growth rate	AAGR
Tax	13.79	21.43	9.70	10.18	13.78
Non-Tax	25.06	-13.71	6.55	-8.40	2.38
Total Own Tax revenue	19.65	2.35	8.26	1.80	8.01
Total Transfer of Funds	8.91	10.22	22.26	30.67	18.01
World bank Assistance	13.27	7397.96	359.80	2.53	1943.39
13 th CFC grant	32.28	1598.25	58.19	16.25	426.24
Borrowing	831.51	-82.74	-67.25	-30.44	162.77
Centrally sponsored Schemes	53	32.25	33.76	-50.37	17.16
Welfare pension	42.48	19.06	43.64	8.82	28.50
Other Receipts	-1.30	37.09	-17.04	-0.83	4.48
other total	37.09	14.21	28.75	1.315	20.34
Total Receipts of Grama Panchayats (Rs. In lakhs)	34.84	12.86	26.63	1.36	18.92

Source: Fifth State Finance Commission, 2015

Table 4 presents the data on own tax revenue of Grama Panchayats in Kerala from 2009-10 to 2013-14. Even if there are eleven taxes, the major own taxes are property tax, profession tax, entertainment tax, service tax, and advertisement tax. Property tax is the single largest source of tax revenue to panchayat, i.e., more than half (52.66 per cent) of the own tax revenue from property tax. Local Governments have untapped revenue potential in their property tax (Oommen et al., 2017). In the context of Kerala, the reason for a large increase in property tax could be the result of a construction boom. But the growth rate of property tax was decreased from 13.8 per cent in 2010-11 to 11.8 per cent in 2013-14.The Fifth SFC observed that the main reason for the decrease in the growth rate of property

tax are due to the first reason revision of rates, the last revision of rates was in 1993. Another reason was the reluctance on the part of elected representative because of the fear that they become anti-people. The other most important reason was the issues in plinth area-based assessment. The plinth area-based assessment was carried out in the year 1999. But it was implemented in the financial year 2014-15 due to procedure delay. Exception in building tax becomes an important bearing on panchayat revenue (R.P.Nair, 2004). Tax effort of property tax is only 60.05 per cent (Oommen et al, 2017)

Table 4: Major items of own Tax Revenue of Panchayats from 2009-10 to 2013-14 (Rs.in. Lakhs)

Own Tax Revenue	2009-10	2010-11	2011-12	2012-13	2013-14	CAGR
Property Tax	10036.92 (51.82)	11423.31 (51.84)	13856.96 (51.79)	15717.1 (53.54)	17578.23 (54.34)	15.04
Professional tax	8512.69 (43.96)	9697.87 (44)	11376.75 (42.51)	12100.43 (41.22)	13271.7 (41.03)	11.74
Entertainment Tax	363.78 (1.88)	374.51 (1.7)	403.31 (1.5)	514.16 (1.75)	541.33 (1.68)	10.45
Service Tax	119.25 (0.61)	116.92 (.53)	166.85 (0.62)	188.62 (0.64)	261.46 (0.8)	21.68
Advertisement Tax	27 (0.14)	29.62 (0.13)	34.61 (0.13)	45.46 (0.15)	54.8 (0.17)	19.36

Source: Fifth State Finance Commission, 2015

Professional tax ranks second in terms of the share to the total own tax revenue which ranges from 41 percentage to 44 percentage. Professional tax is also showing a similar trend of property tax, i.e., it shows a steady decrease every year except in 2011-12 where there is an increase of 17.3 per cent. A notable point from this is that there has been an increase in the growth of trade, business, employment, and profession, but the revenue from it has been declining. Professional tax slab is applicable for salaried class and most professionals like advocates, medical practitioners, tax practitioners etc. are not assessed for professional tax (Sebastian, Jose and Anitha Kumary, 2016). The Fifth SFC examined the basic reason for the low growth in the professional tax is as follows: a) the persons engaged in some profession are not being assessed for levying tax b) evading the payment of tax like doctors, advocates and consultants, c) lack of interest on the part of consecutive governments to bring in the amendments of the revision of maximum tax leviable etc.

Table 5: Growth Rate of Own Source Revenue

	2010-11	2011-12	2012-13	2013-14	AAGR
Property Tax	13.8	21.3	13.4	11.8	15.07
Professional tax	13.9	17.3	6.4	9.7	11.82
Entertainment Tax	2.9	7.7	27.5	5.3	10.85
Service Tax	-2	42.7	13	38.6	23.07
Advertisement Tax	9.7	16.8	31.3	20.6	19.6
Other Tax Items	28.7	132.9	-14.2	-19.2	32.05
Total	13.8	21.4	9.7	10.2	13.78

Source: Fifth State Finance Commission, 2015

The share of entertainment tax account for less than two per cent of the total own tax collection and its CAGR is 10.44 per cent. The reason for the decrease in entertainment tax was due to the first reason, most of the cinema theatres in rural areas were closed. The second reason was the development of dish television, internet, and new generation entertainment media etc. The revenue from all other taxes, including advertisement tax and service tax, are less than one per cent. According to the Fifth State Finance Commission report, out of 978 GPs, less than 150 GPs are collecting service tax. Lack of bye-laws is the lone hindrance in the collection of advertisement tax (Sebastian, Jose and Anitha Kumary, 2016)

Case Study of Nagaroor Grama Panchayat

Description of the Study Area

Nagaroor Grama Panchayats is one of the Grama Panchayats in Kerala, situated in Thiruvananthapuram District and Kilimanor Block. It is one of the rural characteristic panchayats. Area of the panchayat is 23.3 Sq.Km. The panchayat has 17 wards. The male population of the panchayat is 24088 and female population of the panchayat is 12488 and the total population is 24088 according to the 2011 census. The density of population is 1034 per Km. Male literacy 91.92 and female literacy 81.98 and literacy rate is 86.71 per cent. It is one of the medium own source revenue panchayats in Thiruvananthapuram district.

Results and Discussion

For the sake of analytical convenience total revenue of the Grama panchayat is divided into own-source revenue and other revenue. Own source revenue of the Grama panchayat is classified into its tax revenue and own non-tax revenue. A notable point from this study is that Nagaroor Panchayat having only two types of own tax revenue; namely property tax and profession tax. One of the specialties of Nagaroor Grama Panchayat is that the panchayat has no cinema theatre or other entertainment activities and not capable of collecting entertainment tax, advertisement tax and other tax revenues. Non-tax revenue and other revenue components as same as described by the Fifth state finance commission mentioned in 5.

Table 6: Distribution of Total Revenue by Categories in Nagaroor Grama Panchayat of Kerala:2014-15 To 2019-20

	Total Internal Revenue	External Revenue	Total Revenue
2014-15	3924338 (4.33)	86597557 (95.66)	90521895 (100)
2015-16	3651604 (3.65)	96312730 (96.35)	99964334 (100)
2016-17	5277524 (3.76)	135003476 (96.24)	140281000 (100)
2017-18	4971434 (3.45)	139035608 (96.55)	144007042 (100)
2018-19	5907333 (3.14)	182043091 (96.85)	187950424 (100)
2019-20	5737873 (4.44)	123565513 (95.56)	129303386 (100)

Source: primary survey, 2020

Out of total revenue, other revenue comprises the highest share (Table 6.1). Compared to other revenue own source revenue gives a dismal picture. Regarding the own-source revenue, the proportion of own tax revenue of Nagaroor Grama Panchayat range from 73 to 85 per cent. The highest proportion is noted in 2019-20 and the lowest proportion in 2017-18. The important items of non-tax revenue collected by the Grama Panchayat are rent from building, license fees for dangerous and offensive traders, permit fee for construction of buildings, ownership charge fee, market receipts etc.

Table 7: Distribution of Total own Revenue by Categories in Nagaroor Grama Panchayat: 2014-15 To 2019-20

	Tax Revenue	Growth Rate	Non-tax Revenue	Growth Rate	Total Own Revenue	Growth Rate
2014-15	3228530 (82.27)		695808 (17.73)		3924338	
2015-16	3135933 (85.88)	-2.87	515671 (14.12)	-25.89	3651604	-6.95
2016-17	4242987 (80.39)	35.30	1034537 (19.60)	100.62	5277524	44.52
2017-18	4129034 (83.05)	-2.68	842400 (16.94)	-18.57	4971434	-5.79
2018-19	4314962 (73.04)	4.51	1592371 (26.95)	89.03	5907333	18.82
2019-20	4645144 (80.95)	7.65	1092729 (19.04)	-31.38	5737873	-2.87
AAGR		8.38		7.48		9.54

Source: primary survey, 2020

Considering the amount of tax revenue collected by the Gram Panchayat we can see that property tax is the tax which accounted for a major share of tax collected. It is around 65 per cent of the total own tax revenue of the panchayats in all 6 years. The percentage of increase in the actual amount of property tax shows a mixed trend. In 2015-16, a decrease of 11.94 but it increased by 55.67 per cent 2016-17. It again decreases by 4.97 per cent in 2017-18 and again increased by 1.92 and 7.11 in 2018-19 and 2019-20 respectively and shows an annual average of 8.38. The reason for the decrease of 11.94 per cent was due to the hike in the property tax revenue in all over Kerala in 2014-15 due to the changes in

the method of assignment of property tax from annual rental value basis to plinth area basis. But the subsequent reduction in the rate of tax and exemption given to certain categories had resulted in a steep fall in the growth of revenue in the subsequent years. The taxes which registered negative growth rate during the 6 years was property tax. The growth rate of profession tax is also showing a mixed trend and profession tax range between 31 per cent to 40 per cent.

Table 8: Major items of own tax revenue of Nagaroor Panchayats from 2014-15 to 2019-20

	Property Tax	Growth Rate	Profession Tax	Growth rate	Total Tax Revenue
2014-15	2136830 (66.18)		1091700 (33.81)		3228530
2015-16	1881783 (60)	-11.94	1254150 (40)	14.88	3135933
2016-17	2927577 (68.99)	55.57	1315410 (31)	4.88	4242987
2017-18	2782224 (67.38)	-4.97	1346810 (32.62)	2.39	4129034
2018-19	2835592 (65.71)	1.92	1479370 (34.28)	9.84	4314962
2019-20	3037184 (65.38)	7.11	1607960 (34.61)	8.69	4645144
AAGR		9.54		8.14	

Source: primary survey,2020

An analysis of the trends in non-tax revenue gives a meagre share compared to tax revenue. Based on the data shown in table 6.2, we can make the following inferences. There had been a negative growth in total non-tax revenue collected for 3 years. This shows the inefficiency of Nagaroor Grama panchayat for collecting Non-Tax revenues. The study found following are the major reason for low own tax revenue of Nagaroor Grama Panchayat a, lack of timely renewal of Dangerous & Offensive license b, majority of tutorial institutions are not registered in the Grama Panchayat, property tax from mobile towers are not collected d, licensed money lenders are not providing professional tax to the Grama Panchayat e, not collecting professional tax from contract workers f, electricity charge for street light is provided not based on meter reading facility but based on demand from K.S.E.B g, registration rules are not carried out by the private hospitals and paramedical institutions h, ration retail deposit is not provided professional tax and at the same time they are not taken license from the panchayats i) arrears from both tax and non-tax revenue are increasing year by year. Availability of meagre own source revenue, inefficiency on the part of gram panchayat members and staff and lack of authority to increase the rate of tax and non-tax items assigned to them are the weak points in the finance of Nagaroor Grama Panchayats.

Conclusion

The gram panchayat is the lowest tier among the three tiers of Panchayati Raj Institutions and it is the only tier of Goa government which have financial powers to raise revenue from their source. Power of taxation determines the independency of each Panchayat and it is reflected in the Own Source Revenue. From this study, it indicates that internal income for the panchayats is very insignificant and it shows a decreasing trend. As evident from the above analysis, in all the years the external income constitutes more than 88 per cent of the total income. It revealed that the all-round development of the panchayat is very much dependent on external funding. The finding from the study reveals that though powers and functions have been devolved to the panchayat, their dependence in the external sources continues. This clearly shows that panchayats have not taken steps to mobilize resources on their own and to reduce external reliance.

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