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CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	CLOUD BASED TECHNO-ECONOMY MODEL FOR RURAL SECTOR <i>RUCHIR SAXENA & DR. RIPURANJAN SINHA</i>	1
2.	EVALUATION OF FINANCIAL PERFORMANCE OF STEEL INDUSTRY OF INDIA <i>V. KASTHURI & DR. R. VENKATACHAM</i>	8
3.	IMPACT OF I.T. IN HUMAN RESOURCE PRACTICES AND COMPETENCY <i>DEEPAK KUMAR, DR. NIRDOSH KUMAR AGARWAL & DR. SUBODH NALWAYA</i>	14
4.	A STUDY OF CUSTOMER PREFERENCES OF MOBILE BANKING AND BARRIERS IN ADOPTION OF MOBILE BANKING SERVICES IN SELECTED CO-OPERATIVE BANKS IN PUNE CITY <i>SHRI AMOL D LONDHE & P. CHATTOPADHYAY</i>	17
5.	DATA MINING AND IDS (INTRUSION DETECTION SYSTEM) <i>P. RAMACHANDRAN & DR. R. BALASUBRAMANIAN</i>	22
6.	IDENTIFICATION OF HIPOS AMONGST HIGH PERFORMING EMPLOYEES AND THEIR DEVELOPMENT <i>ADITH DEV AKKARA, VIDHAN SHARMA, VAISHALI RAJANI, DR. RAVINDER KAUR</i>	25
7.	DIGITAL MARKETING: THE SUCCESS MANTRA <i>V.SRAVANI CHARI</i>	30
8.	TEXTILE EXPORTERS IN INDIA: A CASE STUDY OF TIRUPUR <i>DR. G. YOGANANDAN</i>	33
9.	A STUDY ON INVESTMENT PATTERN OF GOVERNMENT EMPLOYEES AND PRIVATE EMPLOYEES IN COIMBATORE CITY <i>DR. K. KANNIAMMAL & JANNET.A</i>	37
10.	IMPACT OF TURNOVER RATIOS ON PROFITABILITY: SPECIAL REFERENCE TO TWO AND THREE WHEELERS SECTOR IN INDIA <i>V.SANGEETHA & DR. M. KRISHNAVENI</i>	41
11.	THE CAUSATIVE EFFECT OF ADVERTISEMENT ON SALES <i>JAKKIREDDY SURESH REDDY & MULINTI CHINNA PULLAIAH</i>	48
12.	DIGITAL DIVIDE: CONSEQUENCES AND REMEDIAL MEASURES <i>M MAQBOOL PALA</i>	52
13.	SCHEDULING BASED NOTIFIED TRACKING BY RAILWAY NETWORK USING MOBILE USER APPLICATION <i>S. ARUNKUMAR</i>	54
14.	THE IMPACT OF EMPLOYEE EMPOWERMENT ON JOB SATISFACTION: A COMPARATIVE STUDY BETWEEN PUBLIC AND PRIVATE SECTOR FIRMS IN KERALA <i>BINDU R</i>	56
15.	ANALYSIS AND GROWTH OF SIKKIM HANDLOOM AND HANDICRAFTS INDUSTRY <i>TENZING DORJEE BHUTIA & RISHI THAPA</i>	59
16.	ASSESSMENT OF THE IMPACT OF COMPUTERIZED ACCOUNTING INFORMATION SYSTEMS ON AUDIT RISK: THE CASE OF AUTHORIZED ACCOUNTANTS ENGAGED IN NEKEMTE TOWN <i>KENO TELILA MIJENA</i>	63
17.	BANK SELECTION CRITERIA EMPLOYED BY CORPORATE CUSTOMERS: A CASE STUDY ON TEN SELECTED COMMERCIAL BANKS IN ADDIS ABABA CITY ETHIOPIA <i>MUSE BEYENE</i>	68
18.	PANCHAYATI RAJ IN HIMACHAL PRADESH: AN INTRODUCTION <i>KHEM RAJ</i>	85
19.	A STUDY ON CONSUMERS' BEHAVIOUR IN BUYING GOODS ONLINE WITH REFERENCE TO THOOTHUKUDI DISTRICT <i>R. ANANTHA LAXMI</i>	89
20.	URBAN DEVELOPMENT WITH DIVERSIFICATION OF FUND: A CASE STUDY <i>RUPAK KARMAKAR</i>	93
	REQUEST FOR FEEDBACK & DISCLAIMER	96

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URBAN DEVELOPMENT WITH DIVERSIFICATION OF FUND: A CASE STUDY

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ABSTRACT

In this study we have seen that day by day increment of population will affect the services which local government provide because of lack of revenue collection, mostly the fund collection by the local bodies in its own source will not enough to fulfill the proper demand, so some central or state grants were converts to the other are where which is need.

KEYWORDS

SUDA, WTP, IHSDP, local bodies, property tax.

ABBREVIATION

EGS	Employment Generation Scheme
MED	Municipal Engineering Directorate
MDM	Mid-day Meal
UIDSSMT	Urban Infrastructure Development Schemes for Small and Medium Town
IDSMT	Integrated Development of Small and Medium Town
PMT	Pratidin Media Trust
UIG	Urban Infrastructure Governance
BSUP	Basic Services for urban Poor
JNNURM	Jawaharlal Neheru National Urban Renewal Mission
UDD	Urban Development Department
WTP	water Treatment Plan
BSHDL	Bengal Shelter Housing Development Ltd.
IHSDP	Integrated Housing and Slum Development Program
SUDA	State Urban Development Agency
SWM	Solid Waste Management

INTRODUCTION

In India there are two distinct areas which are covered urban as well as rural area, but in the first stage of independence Indian government are divided into two tier system one is state government & another is central government, but people of remote area suffered have some problem, then central government create a new government which is called local level government and it is the third tier of government. In recent year population has been increase tremendously as well work load has been increased. So local government will face various kind of problems mostly related their daily life such as health, education & culture, agriculture, communications, industry & trade, drainage & sanitation. This kind of problem only solved financial inclusion to the local bodies and local bodies are dependent two kinds of grants, one of them central and state government fund and another of its own source of revenue. Central and state fund are used various kind of projects but mostly small developmental work and management expenses still dependent of own source of revenue. Some study will observe in this kind of activity.

LITERATURE REVIEW

- ❖ Nikolai Mikhailov in his study (1998) "Types of property tax & assessment limitation & tax relief programs" observed that property tax is the main source of income of local government & urban local government are mostly dependent on that kind of source.
- ❖ Roberto de Vera & Yun Hawn Kin (2003) in their study "Local government finance, private resources, and local credit markets in Asia" observed that local government finance in the region exhibits several problems due to fiscal imbalance, revenue generation, central government fund allotment private saving for long term infrastructure project etc.
- ❖ Richard Henry Carlson (2004) in his study "A brief history of property tax" told in his paper civilization property taxes have been a major source of revenue of government property tax has been included in our everyday works.
- ❖ Gediminas Davulis, Kestutis Peleckis & Neringa Slavinskaite in their study (2013) "Development of local municipality taxes & principles of fiscal policy in Lithuania" showed that developing fiscal decentralization & collection of various kinds of taxes will help the development of local level.
- ❖ M. Prasad Rao & D.V. Rao in their study (2015) "property tax reforms in Andhara Pradesh & Telengana" property tax constitutes the single largest source of revenue to the urban local bodies in India & reforms of property tax will help the better financial position of local government.
- ❖ Charan Singh & Chiranjiv Singh (2015) in their paper "Financing of urban local bodies in India" revealed that imbalance between level of urbanization and infrastructure development a serious matter due to financial requirement.
- ❖ Somik V. Lall & Uwe Deichmann in their study "Fiscal and distributional implications of property tax reforms in Indian cities" observed that proper implication of property tax will provide significant benefits in terms of increasing revenues.
- ❖ Mr. Ilias Dirie in your study "Municipal Finance: Innovative resourcing for municipal infrastructure and service provision" observed that challenging increasing on local government on key basis service like water, sanitation, primary health care, housing economic & community development with insufficient financial resources.

OBJECTIVES

Except central or state government fund local government development mostly dependent their own source of revenue and most of the collection of own source of revenue come from tax revenue which include property tax, so proper collection of own fund will reduce the imbalance between expenditure of development and revenue collection, some objectives of this study will discussed below:

1. To analyze the source of funds.
2. To analyze the modification of funds.
3. To analyze the effect of diversification of funds.
4. To analyze the modes of operation in various schemes.

METHODOLOGY

This study will complete the two way process of data collection one of the primary sources and another is secondary sources. Primary information collected through interview schedule to a good number of officials of local institutions and secondary data will collected through publications various reports of state & central governments, books etc.

REVENUE & ITS COLLECTIONS

In the view of the above connections after formations of the local government they do not work properly for several reason like not proper elections, insufficient fund, administrative problem etc. but after 73rd and 74th amendment act this kind of situations reduce as much as earlier, in day by day many of the rural area transferred to the urbanizations as a result work load of the urban sector increasing over the capacity of the local bodies, earlier as we discussed that local bodies dependent two kind of sources of revenue one is central & state government grants & another is own sources of revenue are divided into two categories. One of them tax revenue which is include property tax, vacant land tax, octroi, tax on animals, taxes on carriage & carts & advertisement tax and another way is non-tax revenue which is include municipal fees, sale & hire charges, user charges and lease amounts.

FUND DIVERSIFICATION & ITS EFFECT

Local bodies will suffer imbalance between large expenditure requirements for development and non-development items and poor revenue collections. So central or state government give specific purpose which are required to be spent for the specific purpose, but it was noticed that many municipalities converts this kind of fund for other expenditure on administration, maintenance etc. a table shown below:

TABLE 1

Sl. No.	Name of ULB	Period	Purpose of the Grant	Expenditure Incurred for	Amount (Rs. In lakh)
1.	Bhadreshwar	2011-12	BSUP	Wages of casual staff, fuel of ambulance, purchase of furniture	24.98
2.	Bhatpara	2011-12	Interest of BSUP and JSRY grant	Municipal fund	40.30
3.	Coochbehar	2009-11	IHSDP	Salary of municipal staff, wages of casual staff, pension and gratuity of retired staff, electricity charge, etc.	104.46
4.	Coopers camp	2009-11	IHSDP (Infrastructure)	IHSDP (Dwelling unit)	56.00
5.	Dhupguri	2010-11	Water supply scheme	Construction of office building cum market complex	25.00
6.	Egra	2009-11	State Finance Commission	Vehicle hire charges, purchase of electrical goods, maintenance of street light	25.28
		2009-10	Interest of IHSDP fund	Municipal fund	5.69
7.	Howrah	NA	Electricity charge	Payment of salary	400.00
8.	Jalpaiguri	2009-12	Mid-Day Meal	Salary, wages etc.	149.37
9.	Jiaganj-Azimgunj	2009-12	BRFG, Mid-day Meal, 12 th F.C. 13 th F.C., IHSDP, MPLAD	Payment of salaries, wages, pension, Gratuity, LIC premium, Bonus, construction of market complex, etc.	435.69
10.	Kalimpong	NA	12 th F.C.	UIDSSMT	12.18
11.	kalyani	2010-11	Entertainment tax grant	Salary of the municipal tax	7.10
		2011-12	BSUP	Electricity bill	27.60
12.	Kurseong	2006-11	Construction of taxi stand-cum-market complex	Construction/renovation of road, path, drain, guard wall, stalls, schools, etc.	36.67
13.	Maheshtala	2011-11	BSUP (DI pipes)	KUSP and municipal fund	36.67
14.	Mirik	2009-12	12 th F.C., BMS	Salary and contingent expenditure	18.42
15.	Murshidabad	2009-10	IHSDP	Salary, wages, LIS Premium, etc	28.48
		2011-12	BRGF	Salary, pension, gratuity, bonus, contingent expenditure, etc.	27.31
16.	North Dum Dum	2010-11	S.F.C. & B.M.S	Municipal General Fund	81.57
		2009-12	SWM	NSWM	21.53
17.	Panihati	2010-11	BSUP (phase-ii)	BSUP (phase-i)	677.81
18.	Purulia	NA	IHSDP	Wage payment to casual labour	130.00
19.	Rajpur-Sonarpur	NA	BRGF	KUSP	12.69
20.	Taherpur	2010-11	IHSDP	Salary	109.27

Source: Report of the Examiner of Local Accounts on Urban Local Bodies for the year ending March 2013.

It was noticed that some government grants like BSUP, IHSDP, BRGF, MPLAD, SWM are used in another purpose of municipalities work like Bhadreswar Municipality use their BSUP fund Rs. 24.98 lakh into wages of casual staff, fuel of ambulance, purchase of furniture. Coochbehar Municipality use their IHSDP fund of Rs. 104.46 lakh into salary of municipal staff, wages of casual staff, pension and gratuity of retired staff, electricity charge etc. Jalpaiguri Municipality uses their Mid-day meal fund of Rs. 149.37 lakh used into payment of salary and wages. Purulia Municipality used IHSDP fund of Rs. 130 lakh used in wages payment to casual labour. Howrah Municipality used their fund of Electricity charges of Rs. 400 Lakh into payment of salary. Jiaganj-Azimgaung Municipality used their BRGF, Mid-day Meal, 12th F.C. 13th F.C., IHSDP, MPLAD fund of Rs. 435.69 lakh into payment of salary, wages, Pension, Gratuity, LIC premium, Bonus, Construction of market complex etc. Panihati Municipality used their BSUP (phase-ii) fund of Rs. 677.81 lakh into BSUP (phase-i) fund. Teherpur Municipality used their IHSDP fund of Rs. 109.27 lakh into payment of salary. So it was noticed that Rs. 2487.49 lakh fund are diverted in another purpose most of that are used in their administration purpose.

CONCLUSION

Local government faces fiscal deficit in a large extent basically their deficits in the following area like loans forms central government loan from small savings schemes etc. one of the reason for financial deficits is that decentralization, it has come into form of increased expenditure for infrastructure, social sectors and other daily activities etc. local government suffer poor collection from own sources revenue as a result pressure will be increased in various sector, so specific central or state fund allocation will use in an another management field. In day by day this allocations will increase because of the demand increase by the local people.

SUGGESTIONS

In the above context we have seen that financial imbalance between expenditure requirement for developments and poor revenue collection will effect the local bodies, so proper collection of own revenue will help the better control to the local bodies, maximum collection of own source of revenue will get from tax collection and property tax is the main source of revenue. Although some suggestion in my mind which I discussed below:

- 1) Time to time revision of tax policy will help the better control.
- 2) Proper implication on taxation will also help the services in better control.
- 3) Valuation of property will be computed systematically.
- 4) Rent collection of leasehold property systematically.
- 5) Tax structure will upgrade time to time etc.

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