

TAX REVENUE PATTERN OF BORSAD TALUKA PANCHAYAT

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Abstract

Borsad is famous town known by Satyagraha done by Sardar Vallabhbhai Patel. There are 8 blocks (Taluka) of Anand District. Borsad is one of the block of these 8 blocks of Anand District. It is just 17 km far from Anand. There are 2 towns and 64 villages in Borsad Taluka. Farmers of Borsad Taluka grow tobacco, bananas, cotton, barley and other seasonal commodities. During 1922-23 Borsad Taluka's people fought satyagrahe against Britishers in the leadership of Serdar Vallabhbhai Patel. The satyagraha was fought due to unlegal tax loaded by Britishers. Britisher's accused that people of Borsal Taluka are helping to outlaws, But in fact police in the Borsad taluka were helping to these outlaws. At last people won the satyagraha and Britishers had to withdraw the law of unlegal tax.

According census of 2011, population of Borsad is 63377 among which men 52% men and 48% women male literacy rate is 75% while literacy rate is 60% average literacy rate is 68% which higher than national average rate of 59.5%. 13% are the children under the age of 6.

Keywords:

Tax, revenue, grant, incomes, expenditure etc.

Objectives of study the study

The researcher aims at to study tax revenue pattern of Borsad Taluka Panchayat. The objectives are as under.

- To study revenue tax pattern of Borsad Taluka panchayat.
- To study the growth of revenue of Borsad Taluka Panchayat.
- To study whether the revenue pattern is fair to fulfil the responsibilities enforced by the state Government.
- To study whether the revenue pattern of Borsad Taluka Panchayat is sufficient to become a self-reliant Local self Government.
- To give some important recommendations to Borsad Taluka panchayat so that it can serve best for welfare of civilians of Borsad Taluka Panchayat.

Time Period:

Data of 2010-11 to 2019-20

Sample

The researcher had collected data from Municipalities, District Panchayat, Taluka Panchayats and Gram Panchayats of Anand District from which data of Borsad Taluka Panchayat are used in research paper.

Collection of Data

The constructed researcher constructed a questionnaire with the help of her Guide to Collect the data from cities, towns and Nagar Panchayats of Anand District.

Tools Used

A self-constructed questionnaire.

Statistical Method

Percentage, t test and ANOVA were used to calculate various statistics.

Research Method

Survey Method was used to collect the data, by researcher.

Limitations

- The study is limited to Anand district in her thesis from which data of Borsad Taluka Panchayat are taken here.
- Only revenue and expenditure pattern of local self Government (Borsad Taluka Panchayat) is considered, so it may not be generalized for whole universe.

Result and Discussion

Table 1

Borsad Taluka Panchayat Income and Expenditure (Rs in lakhs)

Year	Income	Expenditure
2010-11	181.87	171.00
2011-12	222.38	200.00
2012-13	350.45	260.00
2013-14	360.38	350.00
2014-15	266.60	260.00
2015-16	1555.60	1000.00
2016-17	975.98	660.00
2017-18	688.52	650.00
2018-19	689.53	651.00

2019-20	700.00	655.00
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Looking towards of all data of income and expenditure, it can be said that incomes of all the years were more than the expenditure. Hence, Borsad Taluka Panchayat was self-reliant. There was not a single year in which expenditure side was more than income. It can be a model Taluka Panchayat in the study.

Table 2

Borsad Taluka Panchayat Sources of Income

Year	State grant	Tax	Fees & penalty	Grant	Land revenue
2010-11	281.47	456	198.90	39.66	7.72
2011-12	222.38	255	291.47	49.44	14.09
2012-13	356.55	542	305.36	69.42	12.72
2013-14	391.38	652	383.26	64.80	9.80
2014-15	266.60	658	402.43	77.62	12.16
2015-16	1555.60	855	412.38	47.54	11.84
2016-17	675.98	856	421.71	125.79	13.52
2017-18	755.00	865	475.29	92.27	15.53
2018-19	756.00	870	477.29	38.39	15.52
2019-20	760.00	876	278.30	39.39	14.55

Borsad on Table 2 it can be said that, Borsad Taluka Panchayat has the highest income is from tax, the second number was of fees and penalty. Income from Land Revenue the last in income table.

Table 3

Borsad Taluka Panchayat Expenses

Year	Light	Road	Cleaning	Education
2010-11	129.07	319.89	219	359.90
2011-12	121.06	109.42	132.15	434.25
2012-13	104.75	162.59	109.84	428.40
2013-14	97.46	301.40	102.67	462.75
2014-15	123.46	420.17	112.69	530.73

2015-16	128.32	620.69	189.74	625.00
2016-17	205.42	494.34	201.35	650.00
2017-18	216.32	832.40	432.63	730.00
2018-19	219.32	833.40	440.63	740.00
2019-20	220.65	900.40	450.65	800.00

Looking towards expenses of Borsad Taluka Panchayat, it can be said that, the highest expenditure was on road repairs, followed by education and cleaning Expenses on light were at last.

Correlation	t test
0.961953224	0.315807237

Regression statistics

Multiple R	0.961953
R square	0.925354
Adjusted R square	0.912913
Standard error	134.0342
Observations	8

ANOVA

	df	SS	MS	F	Significance p
Regression	1	1336239	1336239	74.3794	0.000134
Residual	6	1077791.1	17965.18		
Total	7	1444030			

In this example, the multiple is 0.961953 which indicates a fairly strong linear relationship between the income and expenditure. The R-squared is 0.925354 which indicates that 92.57% of the variance. The Adjusted R-square is 0.91 2913. The F-statistic is 74.3794 which is significant. The P value is 0.000134, f is higher than the significance level of 0.05.

Findings

- Both income side and expenditure side are increasing parallelly.

- It is a crucial role of any Local self Government to achieve overall the development of L.S.G. within the given structure.
- Any Local self Government is unable to achieve goals bestowed by state Government under limited sources.
- Functions of any local self Government are made limited due to pattern of tax revenue.
- Grants given to Local self Government are not sufficient to serve its civilians.
- Local self Government should be given free hand to increase its own income, so that, it can serve the best for their its civilians.
- There is a systematic lack of uniformity and content in grants given to Local self Government. This can be rectified by setting up and monitor receipts and expenditure and to compile the lack.

Recommendations

- State Government should examine its Grants Policy time to rectify of income and expenditure of any Local self Government.
- Frequent meetings of chairman of L.S.G. should be organized by State Government to discuss and monitor matters of tax revenue.
- In order to Serve best by L.S.G. and to be more self-reliant, state Government should encourage to receive more tax revenue.
- There is a need to find out a way from where income of Local self Government can be raised.
- Unless L.S.G. have a command over larger financial resources, they can not perform satisfactorily the developmental functions which are bestowed to them.
- The successful functioning of L.S.G. depends on adequate financial resources. So it is a hard time to find out a way that can increase constantly to L.S.G.