

A STUDY OF SELECTED EXPENDITURE TREND ANALYSIS OF SELECTED DISTRICT PANCHAYAT OF SAURASHTRA REGION

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ABSTRACT: *The Practice and implementation of Local Self Government is the best surety for the grand success of democracy and political democracy flourishes best where its roots are planted deeply in the vital and vigorous soil of local self-government. Providing the fruits of the democracy to the village is a special significance in Indian politics. Under the Indian Government Act of 1919 local self-government became a Provincial and Transferred under a responsible Indian Ministry. This was a desired effect and many of the provinces passed the act for the establishment of Village Panchayats.*

Key Words: District Panchayat, Expenditure Analysis

Introduction

The modern Panchayat system consists of three distinct levels, the village level called GaonPanchayat, block level called Anchalikpanchayat and district levels called ZillaParisad. The different levels have different kinds of powers and duties. These levels carry out the directives of the government and help implement its policies.

OBJECTIVE OF THE STUDY

Present article is based on the Study of selected expenditure trend analysis of selected district panchayat of Saurashtra Region.

PERIOD OF STUDY

The study period is to be converted 5 years; from 2012-13 to 2016-17.

NO. OF SAMPLE

Researcher has selected seven districts from Saurashtra region as (i) Rajkot (ii) Jamanagar (iii) Junagadh (iv) Porbandar (v) Surendranagar (vi) Amreli and (vii) Bhavnagar

TOOLS & TECHNIQUES

Researcher had applied trend percentage by chain base method as an accounting tool for the present research title while F- Test one way ANOVA had used as statistical tools for the present research study.

Code	Head	Amreli	Rajkot	Jamnagar	Junagadh	Surendra-nagar	Porbandar	Bhavnagar
2202	Education	97.03	102.26	101.78	98.52	105.84	107.36	129.24
2210	Public Health	113.24	102.65	92.90	1062.33	105.50	106.85	110.00
2211	Family Planning	105.18	96.30	97.80	378.97	106.33	108.82	101.41
2216	Housing	98.95	72.92	141.80	66.57	82.29	75.55	875.26
2225	Social Welfare	101.76	93.50	168.29	102.39	113.99	129.53	525.57
2236	Nutrition	119.41	97.23	95.03	94.43	107.41	101.85	149.61
2401	Agriculture	86.92	111.04	97.93	196.56	106.58	100.43	117.48
2403	Animal Husbandry	88.19	104.26	101.99	100.99	107.37	114.75	105.60

2702	Irrigation	96.93	90.65	84.97	100.29	89.24	107.46	112.94
3054	Road & Bridge	107.24	99.63	86.35	108.98	89.25	89.47	104.51
	Average	101.49	97.04	106.89	231.00	101.38	104.21	233.16

From the above table it is evident that Average expenditure is above 100 percentages of selected head of expenditure except Rajkot District during research period on the base of averaging concept. Bhavnagar has highest average with 233.16 trend percentage while Rajkot is having least average during research period on the base of average.

Table 2 "F"-Test One Way ANOVA for average Expenditure Trend in Percentage by chain base of selected district panchayat of Saurashtra Region for the period from 2012-13 to 2016-17					
H ₀ : There is No Significant different in average expenditure trend in percentage by chain base of selected district panchayat of Saurashtra region for the period from 2012-13 to 2016-17					
H ₁ : There is Significant different in average expenditure trend in percentage by chain base of selected district panchayat of Saurashtra region for the period from 2012-13 to 2016-17					
Source of Variation	Sum of Square	Degree of Freedom	Mean Sum of Square	F _c	F _t
B.S.S.	161795.23	09	17977.25	0.699261	2.040098
W.S.S.	1542534.77	60	25708.91		
T.S.S.	1704430.00	69			

$F_c = 0.69 < F_t = 2.04$ Hence Null Hypothesis is accepted and Alternative Hypothesis is rejected that There is No Significant different in average expenditure trend in percentage by chain base of selected district panchayat of Saurashtra region for the period from 2012-13 to 2016-17.

Conclusion

For the present study researcher has attempted to study the trend of expenditure of selected district panchayat of Saurashtra region. It is found from the study that there is no difference in trend of expenditure by chain base during research period for selected district panchayat.

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